



# **IACC HIGH-LEVEL SEGMENT COMMITMENT MONITORING INTERNATIONAL ORGANISATIONS**

Transparency International is a global movement with one vision:  
a world in which government, business, civil society and the daily lives of people  
are free of corruption. With more than 100 chapters worldwide and an international  
secretariat in Berlin, we are leading the fight against corruption to turn this vision  
into reality.

**[www.transparency.org](https://www.transparency.org)**

Author: Isabelle Büchner & Matthias Back

Reviewer: Aram Khaghaghordyan, Marie Terracol & Gillian Dell

© Cover photo: Jean Carlo Emer on Unsplash

Every effort has been made to verify the accuracy of the information contained in this report. All information was believed to be correct as of October 2022. Nevertheless, Transparency International cannot accept responsibility for the consequences of its use for other purposes or in other contexts.

2023 Transparency International. Except where otherwise noted, this work is licensed under CC BY-ND 4.0 DE. Quotation permitted.

# TABLE OF CONTENTS

---

TABLE OF CONTENTS .....	3
EXECUTIVE SUMMARY .....	4
INTRODUCTION .....	6
1. METHODOLOGY .....	7
2. INTERNATIONAL ORGANISATIONS AND THEIR COMMITMENTS.....	9
ASIAN DEVELOPMENT BANK.....	9
ASIAN INFRASTRUCTURE INVESTMENT BANK.....	21
EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT .....	26
EUROPEAN INVESTMENT BANK.....	32
INTERNATIONAL MONETARY FUND.....	42
ORGANISATION FOR ECONOMIC COOPERATION AND DEVELOPMENT.....	47
ORGANISATION FOR SECURITY AND COOPERATION IN EUROPE.....	62
UN-AGENCIES (UNODC/UNDP).....	70
WORLD BANK GROUP .....	91
3. CONCLUSION.....	112
4. RECOMMENDATIONS .....	116

# EXECUTIVE SUMMARY

---

At the High-Level Segment of the International Anti-Corruption Conference (IACC) 2018, participants made a set of statements on the steps each intends to take to make progress in anti-corruption, based on existing commitments. The purpose was to identify priority commitments to accelerate. Participants also agreed to set up a monitoring mechanism piloted by Transparency International to report on the implementation, or lack thereof. In this report, Transparency International has analysed more than 100 commitments made by international and regional organisations and multilateral development banks (MDBs) or, to be more precise, by a delegation of these organisations, hereafter collectively spoken of as “International Organisations”.<sup>1</sup>

Overall, most commitments are somewhat specific but lack measurable actions and concrete targets that could be monitored. The commitments were rather descriptive in terms of broad work programmes and internal mechanisms to safeguard funds, people and members without identifying precise activities or targets for the years ahead. However, this report also concludes that the level of ambition and quality varied from organisations such as OSCE merely describing the treaties and declarations governing its work<sup>2</sup> to others like the UNDP/UNODC providing at least some specific and measurable activities, albeit reiterating commitments made at the UK Summit 2016.<sup>3</sup> Overall, commitments made at the IACC 2018 do not seem to be based on a substantial analysis of concrete gaps in International Organisation’s work. They are rather based on processes that are already part of their operations and on vague promises for advancement of their anti-corruption work. Also none of the commitments seem to reflect or be based on the precise recommendations from independent civil society assessments,<sup>4</sup> such as the Aid Transparency Index by Publish What You Fund,<sup>5</sup> the Government Accountability Project,<sup>6</sup> or Transparency International.<sup>7</sup>

But can a delegation from an International Organisation (IO) that participates in such a commitment-making exercise even make specific and measurable commitments? One has to consider that the delegation members who make these commitment statements are usually from the secretariat of an organisation who may not have the autonomy to make more concrete promises. Commitments that depend on the expansion of the IO’s mandate, for example, will more likely than not require some form of acquiescence from member states. However, internal anti-corruption commitments, such as the implementation of specific procurement proceedings or the development of an access to information policy, which have little impact on member states’ core interests, may be within the secretariat’s purview.

---

<sup>1</sup> In particular: Asian Development Bank (ADB); Asian Infrastructure Investment Bank (AIIB); European Bank For Reconstruction And Development (EBRD); European Investment Bank (EIB); International Monetary Fund (IMF); Organisation for Economic Cooperation and Development (OECD); Organization for Security and Cooperation in Europe (OSCE); United Nations Office on Drugs and Crime/ United Nations Development Programme (UNODC/UNDP); World Bank Group (WBG)

<sup>2</sup> IACC Monitor, OSCE Statement 2018, [https://iaccmonitor.org/wp-content/uploads/2020/08/OSCE\\_Statement\\_2018.pdf](https://iaccmonitor.org/wp-content/uploads/2020/08/OSCE_Statement_2018.pdf)

<sup>3</sup> IACC Monitor, UNDP/UNODC Statement 2018, [https://iaccmonitor.org/wp-content/uploads/2020/08/United\\_Nations\\_Statement\\_at\\_London-Summit\\_2016.pdf](https://iaccmonitor.org/wp-content/uploads/2020/08/United_Nations_Statement_at_London-Summit_2016.pdf)

<sup>4</sup> This is not an assessment of whether these recommendations have been followed or not, and just considers whether they are reflected in the IACC 2018 commitments.

<sup>5</sup> Publish What You Fund, Aid Transparency Index 2022, <https://www.publishwhatyoufund.org/the-index/2022/>

<sup>6</sup> Government Accountability Project. (2019). Whistleblowing at International Financial Institutions. <https://whistleblower.org/wp-content/uploads/2019/09/Assessment-of-the-Implementation-of-the-International-Banks-Whistleblower-Policies-3.pdf>

<sup>7</sup> Transparency International (2022), Internal Whistleblowing Systems: Best Practice Principles for Public and Private Organisations, <https://www.transparency.org/en/publications/internal-whistleblowing-systems>

Another reason for this vagueness and lack of ambition might also lie in the way these commitments were made at the High-Level Segment of the IACC: without much guidance on how they should look and explicitly asking to prioritise and reiterate commitments formerly made. Therefore, this report provides recommendations to: i) International Organisations to come up with better anti-corruption commitments and ii) future commitment-making and monitoring initiatives to learn from this Transparency International pilot project to design processes that will actually allow International Organisations to come up with commitments that are more ambitious and concrete enough for civil society organisations to monitor.

## KEY RECOMMENDATIONS

### **For International Organisations**

1. Develop, in consultation with the relevant internal decision-making bodies, specific and measurable commitments that focus on progress and take into account the recommendations made by civil society organisations in past assessments.
2. Accompany each commitment with a clear activity plan with timelines, milestones and targets.
3. Develop and/or fund a multi-organisational initiative that creates an independent and ongoing commitment making and monitoring mechanism rather than one-off exercises linked to individual conferences.

### **For commitment-making and monitoring initiatives**

1. Focus on a specific goal that all can commit to and is relevant to IOs.
2. Agree in advance on a monitoring structure and process.
3. Provide specific guidelines and criteria for accepted commitments.
4. Analyse if commitments are specific and measurable and, if not, ask for concrete action plans or roadmaps.
5. Provide sufficient time for commitment-making bodies to come up with specific and measurable commitments.
6. Ask the commitment-making body to decide on a contact person who is responsible for commitment monitoring at the commitment-making body.

# INTRODUCTION

---

The 18th IACC in Copenhagen featured a series of high-level meetings among countries in the Organisation for Economic Co-operation and Development (OECD) and non-OECD countries, as well as international and regional organisations. As part of these meetings, participants made a set of statements on the steps each intends to take to progress in the field of anti-corruption based on existing commitments made in other forums.<sup>8</sup> In addition, participants at the high-level meetings agreed to establish a follow-up mechanism, engaging civil society via the Transparency International Secretariat (TI-S) to monitor the implementation of these commitments – later developing into the IACC Monitor.<sup>9</sup>

This report presents the results of monitoring various international and regional organisations and multilateral development banks (MDBs), hereafter collectively spoken of as International Organisations (IOs).<sup>10</sup>

The first chapter presents a detailed overview of the methodology used in this report to analyse the commitments.

The third chapter closely examines individual International Organisations participating in the IACC 2018 High-Level Segment. Each section provides a brief overview of the organisation's external anti-corruption work, their internal transparency, accountability and integrity architecture, and a summary analysis of their commitments made at the IACC 2018, including how they relate to the organisation's external as well as internal work.<sup>11</sup>

The fourth chapter draws conclusions from the commitment analysis to provide recommendations in the report's final chapter. The report also captures the TI Secretariat's lessons learned for similar commitment-making and monitoring exercises and what should be considered, especially concerning International Organisations and their complex decision-making processes.

---

<sup>8</sup> IACC Monitor, IACC18th IACC high level segment commitments, <https://iaccseries.org/18th-iacc/18th-iacc-high-level-segment-commitments/>

<sup>9</sup> Transparency International, IACC Monitor, <https://iaccmonitor.org/>

<sup>10</sup> In particular: Asian Development Bank (ADB); Asian Infrastructure Investment Bank (AIIB); European Bank For Reconstruction And Development (EBRD); European Investment Bank (EIB); International Monetary Fund (IMF); Organisation for Economic Cooperation and Development (OECD); Organization for Security and Cooperation in Europe (OSCE); United Nations Office on Drugs and Crime/ United Nations Development Programme (UNODC/UNDP); World Bank Group (WBG)

<sup>11</sup> Transparency International, IACC Monitor: Anti-Corruption Commitment Monitoring Tool, Methodology and Implementation Guidelines, [https://iaccmonitor.org/wp-content/uploads/2020/11/TI-IACC-MONITOR\\_20200504\\_WEB.pdf](https://iaccmonitor.org/wp-content/uploads/2020/11/TI-IACC-MONITOR_20200504_WEB.pdf)

# 1. METHODOLOGY

---

The following section presents an overview of International Organisations that made commitments at the High-Level Segment of the IACC 2018. The commitments in this report were monitored based on a simplified version of the IACC methodology.<sup>12</sup>

For each organisation, this report provides

1. background information on the organisational context
2. commitment analysis

## Background Information on the organisational context

Each section on a specific organisation provides foundational organisational background research, focusing on the kind of work the organisation is mandated to do, the extent of its existing external anti-corruption work and its internally focused anti-corruption safeguarding work. This information was gathered from organisational websites and other publicly available sources by Transparency International researchers. It does not assert comprehensiveness or comparability between organisations. Instead, it aims to provide a broad contextual overview to better understand the commitments that were made.

## Commitment analysis

The commitments were first analysed whether they can feasibly be monitored. The filtering of commitments was based on the following:

- Specificity: does the commitment target a specific area for action?

### YES

The commitment targets a concrete and sufficiently narrow policy area or anti-corruption mechanism (e.g. a thematic priority or a policy instrument)

### NO

The commitment is a general statement of intent or support to reduce corruption or strengthen anti-corruption

**and/or**

The commitment is merely a description of the existing anti-corruption work programme/framework (or part of it)

**and/or**

The commitment does not identify a concrete policy area or mechanism

**and/or**

The commitment makes reference to action to be taken by a third party (e.g. member countries, other organisations).

---

<sup>12</sup> IACC Monitor, IACC Monitor: Anti-Corruption Commitment Monitoring Tool, [https://iaccmonitor.org/wp-content/uploads/2020/11/TI-IACC-MONITOR\\_20200504\\_WEB.pdf](https://iaccmonitor.org/wp-content/uploads/2020/11/TI-IACC-MONITOR_20200504_WEB.pdf)

- **Measurability:** does the commitment include actions with clear targets to be reached that can be clearly monitored whether they have been fulfilled or not?

<b>YES</b>
The commitment identifies clear, measurable actions, deliverables and targets.
<b>NO</b>
The commitment does not identify any measurable actions, deliverables and targets to indicate whether it will have been achieved <b>and/or</b> The language of the commitment is non-committal (e.g. “we will discuss”, “we will consider”, “we aim”).

- Organisations mentioned in this report were asked to provide clarifications and evidence of progress for this report. The following organisations provided information via email:

	<b>Date information provided</b>	<b>Organisation</b>
1	13/12/2021	Asian Development Bank
2	18/10/2022	OECD
3	26/10/2022	World Bank
4	04/11/2022	UNDP/UNODC

- To be considered feasible, a commitment had to meet the green category on both criteria of **specificity** and **measurability**.

	The commitment is specific/measurable according to the IACC Monitor methodology.
	The commitment identifies actions that can be construed as specific/measurable, but which may require some interpretation, and the organisation provided more information to clarify the commitment's specificity and measurability.
	The commitment is not specific/measurable according to the IACC Monitor methodology.

The final step was to conduct an assessment of the individual commitments selected through the filtering stage.

The commitment was <b>fulfilled</b> .
The commitment was only <b>partly fulfilled</b>
The commitment was <b>not fulfilled</b> .
The commitment was <b>not selected</b> for monitoring because it failed to achieve the specific and/or measurable criteria.

## 2. INTERNATIONAL ORGANISATIONS AND THEIR COMMITMENTS

### ASIAN DEVELOPMENT BANK

---

The Asian Development Bank (ADB) is an MDB working to fight poverty and create a resilient and sustainable future.<sup>13</sup> Founded in 1963 and beginning operations in 1966,<sup>14</sup> the ADB provides loans, grants, investments, guarantees and technical assistance to promote development.

#### **External anti-corruption activities**

The ADB promotes governance reforms in client countries, highlighting that good governance is a key driver of poverty reduction.<sup>15</sup> At the same time, "strengthening governance and institutional capacity" is one of the seven key priorities of the Asian Development Bank's operations. Within this overall priority, the ADB focuses on seven areas: public expenditure and fiscal management, economic affairs management, public administration, reforms of state-owned enterprises, decentralisation, law and the judiciary, and social protection.<sup>16</sup>

According to the 2021 annual report, 56 per cent of the ADB's operations in the past year addressed the organisation's governance priority in some way (most projects address more than one priority).<sup>17</sup> A brief assessment of ADB projects using the bank's project tracker shows that 214 projects belonging to the "governance and capacity building" thematic category are currently active (status: 07/07/2022).<sup>18</sup>

#### **Internal transparency, accountability & integrity architecture**

Key documents such as annual financial statements (within annual reports),<sup>19</sup> audit reports<sup>20</sup> and evaluations conducted by the independent evaluation department are publically available.<sup>21</sup> In line

---

<sup>13</sup> ADB, About ADB, <https://www.adb.org/who-we-are/about>

<sup>14</sup> ADB, ADB History, <https://www.adb.org/who-we-are/about#history>

<sup>15</sup> ADB, Enhancing the Fight Against Poverty in Asia and the Pacific: The Poverty Reduction Strategy of the Asian Development Bank, <https://www.adb.org/documents/enhancing-fight-against-poverty-asia-and-pacific-poverty-reduction-strategy-asian>

<sup>16</sup> ADB. 2018. Strategy 2030, <https://www.adb.org/sites/default/files/institutional-document/435391/strategy-2030-main-document.pdf>

<sup>17</sup> ADB. 2021. ADB Annual Report 2021, <https://www.adb.org/documents/adb-annual-report-2021>

<sup>18</sup> ADB, Projects, <https://www.adb.org/projects/theme/governance-and-capacity-development-1646/sector/public-sector-management-1063?page=11>

<sup>19</sup> ADB, ADB Annual Reports <https://www.adb.org/documents/series/adb-annual-reports>

<sup>20</sup> ADB, Audit & Risk Committee, <https://www.adb.org/who-we-are/organization/committees#accordion-0-0>

<sup>21</sup> ADB, Independent Evaluation, <https://www.adb.org/site/evaluation/main>

with this assessment, the ADB scores 94.8 of 100 on the 2022 Aid Transparency Index, making it the most transparent development and donor agency out of the 47 assessed.<sup>22</sup>

The ADB's access to information policy allows individuals and groups to request information about its operations through an online request form.<sup>23</sup> The timeliness of disclosure, however, seems to vary depending on the type of document, with, for instance, impact assessments being shared quickly, whereas financial statements typically take longer.<sup>24</sup>

The Office of Anti-Corruption and Integrity (OAI) is the principal internal integrity office inside the ADB. The OAI is mandated to mainstream integrity measures and prevent corruption in the ADB overall, to react and investigate allegations of corruption and open new initiatives to promote integrity and fight corruption and money laundering. The OAI reviews preapproval documents and conducts integrity due diligence checks on private sector firms and NGOs that partner with the ADB.<sup>25</sup> The OAI receives, assesses and processes all allegations of corruption that come through the corruption reporting mechanism.<sup>26</sup>

According to its 2021 annual report the OAI assessed 220 out of 291 received complaints, completed 18 investigations into ADB staff (resulting in one disciplinary action) and concluded 71 external investigations, resulting in debarments for 150 firms and 30 individuals, reprimands for 12 firms and 5 individuals.<sup>27</sup> The OAI also conducted 13 so-called proactive integrity reviews in 2019, many of which found some systematic weaknesses in procurement, contract management and financial management practices in ADB cooperation.<sup>28</sup>

The ADB presents a whistleblower policy in the form of its Administrative Order No. 2.10 – Whistleblower and Witness Protection.<sup>29</sup> Contact information and guidelines on how to report complaints to the OAI are available at the ADB's website.<sup>30</sup> However a 2019 report by the Government Accountability Project points towards some weaknesses of the policy: "(1) there is no reasonable belief standard included, (2) there is no ban on gag orders that override whistleblower speech, (3) there is no ombudsman or affordable services available, (4) no alternative dispute resolution available and (5) the policy is vague on what remedies are available."<sup>31</sup> The Office of the Auditor General (OAG) audits the operations of the ADB, evaluates risks and provides advisory services to management and field offices on matters related to finance and administration.<sup>32</sup> It

---

<sup>22</sup> Publish What You Fund, Aid Transparency Index 2022 - Asian Development Bank (ADB) – Sovereign Portfolio, <https://www.publishwhatyoufund.org/the-index/2022/asian-development-bank-sovereign-portfolio/>

<sup>23</sup> ADB, Access to Information, <https://www.adb.org/who-we-are/access-information/main>

<sup>24</sup> ADB, 2022, Access to Information Policy Annual Report 2021, <https://www.adb.org/sites/default/files/institutional-document/793351/aip-ar-2021.pdf>

<sup>25</sup> ADB, Anticorruption and Integrity, <https://www.adb.org/site/integrity/main>

<sup>26</sup> ADB, Report Integrity Violations, <https://www.adb.org/integrity/report-violations>

<sup>27</sup> ADB, 2022. Office of Anticorruption and Integrity 2021 Annual Report, <https://www.adb.org/sites/default/files/institutional-document/785526/oai-annual-report-2021.pdf>

<sup>28</sup> Ibid.

<sup>29</sup> ADB, Administrative Order No. 2.10 - Whistleblower and Witness Protection, <https://www.adb.org/sites/default/files/page/149087/ao2-10.pdf>

<sup>30</sup> ADB, Investigations, <https://www.adb.org/who-we-are/integrity/investigations>

<sup>31</sup> Government Accountability Project, An Assessment of the Effectiveness of the Regional Development Banks' Whistleblower Policies, <https://whistleblower.org/wp-content/uploads/2019/09/Assessment-of-the-Implementation-of-the-International-Banks-Whistleblower-Policies-3.pdf>

<sup>32</sup> ADB, The Office of the Auditor General (OAG), <https://www.adb.org/sites/default/files/publication/30039/oag-flyer.pdf>

reports to the the audit committee of the board of directors.<sup>33</sup> The annual achievements by both the internal and external auditors can be found in the annual reports by the audit committee.<sup>34</sup>

The ADB accountability mechanism provides an opportunity for people negatively affected by one of the ADB's projects to voice their grievances or complaints over potential non-compliance.<sup>35</sup> If a complaint is forwarded, the project in question will be subject to compliance review and potentially an investigation by the Compliance Review Panel.<sup>36</sup> If the Compliance Review Panel finds evidence that an ADB project was not in line with operational policies and standards, it forwards a set of recommendations to the ADB's board of directors on how to remedy potential harm and meet compliance standards.<sup>37</sup> The ADB has an internal independent ombuds office, which is tasked with providing impartial and confidential consultation and conflict management to all members of the ADB community.<sup>38</sup> The board of directors' ethics committee<sup>39</sup> works to assist the ADBs leadership at the director level in adhering to ADBs code of conduct for directors, alternate directors and the president.<sup>40</sup> It reviews allegations raised against the leadership of the ADB (not just on corruption) and reports to the board of directors on ongoing investigations.<sup>41</sup>

### IACC 2018 anti-corruption commitments

The ADB's commitments are somewhat specific but do not include any measurable actions beyond the description of broad work programmes. They cover external as well as internal work. The ADB further clarified commitments for this report.

Externally they describe the work of the ADB on supporting its members to comply with international AML/CFT requirements<sup>42</sup> and to meet internationally agreed standards on tax transparency, counter tax evasion and protect themselves against base erosion and profit shifting.<sup>43</sup> They also cover support by their OAI for supreme audit institutions via targeted country projects.<sup>44</sup> The support primarily consists of providing funding, capacity building and technical assistance.

Internally, the commitments cover the work of their OAI in addressing internal integrity issues via transparent reporting on complaints received, proactive integrity reviews and its integrity due diligence advisory function. The commitments also mention internal integrity capacity building via activities such as publishing blogs on anti-corruption and integrity in its operations,<sup>45</sup> hosting

---

<sup>33</sup> ADB, Audit & Risk Committee, <https://www.adb.org/who-we-are/organization/committees#audit>

<sup>34</sup> ADB, 2022. Annual Report of the Audit and Risk Committee of the Board 2020-2021, <https://www.adb.org/documents/annual-report-audit-risk-committee-board-2020-2021>

<sup>35</sup> ADB, Accountability Mechanism, <https://www.adb.org/who-we-are/accountability-mechanism/main>

<sup>36</sup> ADB, Compliance Review Function, <https://www.adb.org/who-we-are/accountability-mechanism/compliance-review-function>

<sup>37</sup> ADB, Filing a Complaint, <https://www.adb.org/who-we-are/accountability-mechanism/how-file-complaint>

<sup>38</sup> ADB, Office of the Ombudsperson, <https://www.adb.org/who-we-are/office-ombudsperson>

<sup>39</sup> ADB, Ethics Committee, <https://www.adb.org/about/ethics-committee>

<sup>40</sup> ADB, Code of Conduct, <https://www.adb.org/documents/code-conduct>

<sup>41</sup> ADB, Ethics Committee, <https://www.adb.org/about/ethics-committee>

<sup>42</sup> ADB, Regional: Developing Anti-Money Laundering and Combating the Financing of Terrorism Approaches, Methodologies, and Controls (Subproject B), <https://www.adb.org/projects/50258-003/main>

<sup>43</sup> ADB, Regional: Enhancing Tax Transparency of ADB Developing Member Countries, <https://www.adb.org/projects/51320-001/main>

<sup>44</sup> ADB, Regional: Enhancing Roles of Supreme Audit Institutions in Selected Association of Southeast Asian Nations Countries, <https://www.adb.org/projects/47291-001/main>

<sup>45</sup> ADB, Anticorruption and integrity in ADB operations, <https://blogs.adb.org/archive/subject/35036>

events as part of its integrity learning series,<sup>46</sup> developing e-learning courses<sup>47</sup> and developing video series such as Integrity by the Numbers<sup>48</sup> and iACT iTalk.<sup>49</sup> However, in the absence of concrete action plans and measurable targets, a full monitoring that determines whether or not commitments have been achieved is not possible.

---

<sup>46</sup> ADB, Integrity Learning Series, <https://events.development.asia/learning-events/integrity-learning-series>

<sup>47</sup> ADB eLEARN, Anticorruption and Integrity at ADB, <https://elearn.adb.org/course/view.php?id=191>

<sup>48</sup> ADB, #IntegrityByTheNumbers, <https://www.youtube.com/playlist?list=PLd5ptwYWiS16Fs7FORhVMmt7FKE2F6kyX>

<sup>49</sup> ADB, iACT iTalk Video Series, <https://events.development.asia/learning-events/iact-italk-video-series>

Asian Development Bank (ADB)				
Commitment	Theme	Specific?	Measurable?	Monitoring
1. We will continue to assess all allegations of integrity violations in our operations, conduct investigations, and apply prompt and appropriate remedial measures.	Internal: integrity	The commitment is not specific. It is rather a description of the work of its Office of Anticorruption and Integrity (OAI).	The commitment is not measurable. The OAI reports on its efforts to address integrity violations in its annual report 2021 <sup>50</sup> and via a public dashboard that provides year to date statistics on the complaints received and investigations undertaken. <sup>51</sup> However, the commitment text does not identify any measurable action on how the ADB plans to improve its system for integrity reporting. The ADB clarified that as part of its “continuance improvement” approach to addressing integrity violations, the OAI is currently revising its integrity principles and guidelines, which they plan to publish in 2022. However, currently there are only the guidelines from 2015 online. <sup>52</sup>	<b>Not selected</b>
2. We will improve controls and promote transparency and accountability through an annual program of project procurement-related reviews on select projects.	Internal: transparency & accountability	The commitment is specific in referring to an annual programme of project procurement related reviews on select projects. Via the OAI, the ADB conducts proactive integrity reviews (PIR) and follow-up reviews to identify any red flags of integrity in procurement, financial management, asset management and capacity assessment.	The commitment is not measurable. The ADB reports on PIR on its website. <sup>53</sup> However, the commitment does not identify any measurable action on how the ADB plans to improve its controls and to check whether the goal will have been achieved.	<b>Not selected</b>

<sup>50</sup> ADB, Office of Anticorruption and Integrity: 2021 Annual Report, <https://www.adb.org/documents/office-anticorruption-and-integrity-annual-report-2021>

<sup>51</sup> ADB, Anticorruption and Integrity, <https://www.adb.org/integrity>

<sup>52</sup> ADB, Integrity Principles and Guidelines, <https://www.adb.org/sites/default/files/institutional-document/32131/integrity-principles-guidelines.pdf>

<sup>53</sup> Asian Development Bank, Proactive Integrity Review, <https://www.adb.org/who-we-are/integrity/proactive-integrity-review>

3. We will identify and mitigate integrity, money laundering and financing of terrorism risks in our operations through rigorous, risk-based integrity due diligence.	Internal: integrity		The commitment is specific in referring to risk-based integrity due diligence in their operations. This refers to the OAI's integrity due diligence advisory function.	The commitment is not measurable. Case examples are displayed on the bank's website. <sup>54</sup> However, there are no measurable actions or targets for ADB to check whether the goal will have been achieved.	<b>Not selected</b>
4. We will continue to build capacity and raise awareness among ADB staff, stakeholders, and the general public on governance issues through various outreach activities including our main anticorruption campaign – iACT to fight corruption!	External: capacity building		The commitment is not specific in referring to various outreach activities, such as iACT.	The commitment is not measurable. The ADB clarified that this relates to their activities like publishing blogs on anti-corruption and integrity in its operations, <sup>55</sup> hosting events as part of its integrity learning series, <sup>56</sup> developing e-learning courses <sup>57</sup> and developing video series such as Integrity by the Numbers <sup>58</sup> and iACT iTalk. <sup>59</sup> However, it does not identify any measurable action on how the ADB plans to raise awareness or any concrete action plans.	<b>Not selected</b>

<sup>54</sup> Asian Development Bank, Integrity Due Diligence, <https://www.adb.org/who-we-are/integrity/due-diligence>

<sup>55</sup> Asian Development Bank, Anticorruption and integrity in ADB operations, <https://blogs.adb.org/archive/subject/35036>

<sup>56</sup> ADB Knowledge Events, Integrity Learning Series, <https://events.development.asia/learning-events/integrity-learning-series>

<sup>57</sup> ADB eLEARN, Anticorruption and Integrity at ADB, <https://elearn.adb.org/course/view.php?id=191>

<sup>58</sup> ADB Integrity YouTube Channel, #IntegrityByTheNumbers, <https://www.youtube.com/playlist?list=PLd5ptwYWiS16Fs7FORhVMmt7FKE2F6kyX>

<sup>59</sup> ADB Knowledge Events, iACT iTalk Video Series, <https://events.development.asia/learning-events/iact-italk-video-series>

5. We will continue working together with partner institutions to promote good governance by supporting policy and institutional reforms, including the development of common approaches in the fight against corruption.	External: public integrity		The commitment is not specific. It is rather a general statement of intent to promote good governance. The ADB clarified for this report that this commitment refers to OAI's work with partner institutions under RETA 9706 to support developing member countries (DMCs) to comply with the international AML/CFT requirements <sup>60</sup> and under RETA 9433 to meet internationally agreed standards on tax transparency, counter tax evasion and protect themselves against base erosion and profit shifting. <sup>61</sup>	The commitment itself is not measurable. It does not identify any measurable action by ADB to check whether the goal will have been achieved. The clarifications by the ADB referred to two concrete programmes. Therefore the commitment can be measured based on whether these projects have been fully implemented.	<b>Partly fulfilled</b>
6. We will continue to provide training programs for ADB staff and stakeholders to enhance their financial management capacity.	Internal: Fiscal Integrity		The commitment is specific in referring to its training programmes for ADB staff and stakeholders to enhance their financial management capacity.	The commitment is not measurable. Training for ADB staff on financial management happens via the procurement department (PPFD), and staff have access to a virtual training programme. <sup>62</sup> However, the commitment is does not identify any measurable actions and targets to check whether it will have been achieved.	<b>Not selected</b>

<sup>60</sup> Asian Development Bank, Regional: Developing Anti-Money Laundering and Combating the Financing of Terrorism Approaches, Methodologies, and Controls (Subproject B), <https://www.adb.org/projects/50258-003/main>

<sup>61</sup> Asian Development Bank, Regional: Enhancing Tax Transparency of ADB Developing Member Countries, <https://www.adb.org/projects/51320-001/main>

<sup>62</sup> Asian Development Bank, Annual Portfolio Performance Report 2020, <https://www.adb.org/sites/default/files/institutional-document/697726/appr-2020.pdf>

7. We will strengthen engagement with national and regional audit institutions.	External: fiscal integrity		The commitment is not specific. It is rather a general statement of intent to strengthen engagement with national and regional audit institutions.		The commitment is not measurable. The ADB clarified that the OAI maintains close relationships with supreme audit institutions they have worked with, for example, OAI works closely with Philippines's Commission on Audit (COA). <sup>63</sup> The OAI is also considering collaboration with SAIs in capacity building and PIR activities on an ongoing basis. However, the commitment is does not identify any measurable actions and targets to check whether it will have been achieved.	<b>Not selected</b>
---	----------------------------	--	--	--	--	---------------------

---

<sup>63</sup> Asian Development Bank, Regional: Enhancing Roles of Supreme Audit Institutions in Selected Association of Southeast Asian Nations Countries, <https://www.adb.org/projects/47291-001/main>

8. We will increase financial and technical assistance to member countries to better address corruption.	External: international cooperation and support		The commitment itself is not specific. It is rather a general statement of intent to increase financial and technical assistance to member countries to better address corruption. For this report, the ADB clarified that this commitment refers to RETA 9703 (total budget is US\$1 million for 2019–2022 and focused on capacity building for preventing and detecting integrity violations in public services), <sup>64</sup> RETA 9706 (total budget is US\$3 million for 2018–2025 and about US\$1.9 million was contracted from Jan 2018 to Nov 2021 for 16 developing member countries), <sup>65</sup> and RETA 9433 (total budget is US\$5 million for 2018–2023 and about US\$2.2 million was contracted from Jan 2018 to Nov 2021 for DMC specific capacity development activities). <sup>66</sup>	The commitment is not measurable. It does not identify any measurable action, baseline or target by ADB to check whether the goal will have been achieved.	<b>Not selected</b>
--	---	--	---	--	---------------------

<sup>64</sup> Asian Development Bank, Regional: Capacity Building on Integrity, <https://www.adb.org/projects/52283-001/main>

<sup>65</sup> Asian Development Bank, Regional: Developing Anti-Money Laundering and Combating the Financing of Terrorism Approaches, Methodologies, and Controls (Subproject B), <https://www.adb.org/projects/50258-003/main>

<sup>66</sup> Asian Development Bank, Regional: Enhancing Tax Transparency of ADB Developing Member Countries, <https://www.adb.org/projects/51320-001/main>

9. ADB supports its member countries with development and implementation of effective anti-money laundering and combating the financing of terrorism (AML/CFT) regimes consistent with Financial Action Task Force (FATF) requirements. As part of this work, we will continue to support domestic financial institutions' capacity to identify, assess and address AML/CFT risks through enhanced customer due diligence requirements and a comprehensive AML/CFT capacity development program.	External: fiscal integrity		The commitment is specific in supporting its members' domestic financial institutions' capacity to identify, assess and address AML/CFT risks. The ADB clarified that this happens, for example, through country specific programmes. <sup>67</sup>	The commitment is not measurable. It does not identify any measurable action by ADB to check whether the goal will have been achieved.	<b>Not selected</b>
10. ADB supports and promotes international tax integrity, including the work of lead organisations such as the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum), Organisation for Economic Co-operation and Development, FATF and the United Nations.	External: fiscal integrity		The commitment is not specific and rather a general statement of intent to promote international tax integrity, including the work of lead organisations. ADB clarified for this report that OAI is working in coordination with the Sustainable Development and Climate Change Department (SDCC), closely with the Global Forum and the Organisation for Economic Co-operation and Development (OECD) to deliver in-country technical assistance and regional capacity building support under RETA 9433. <sup>68</sup>	The commitment is not measurable. It does not identify any measurable action by ADB to check whether the goal will have been achieved.	<b>Not selected</b>

<sup>67</sup> For example: Asian Development Bank, Strengthening Anti-Money Laundering and Combating the Financing of Terrorism in the Philippines, <https://www.adb.org/news/videos/strengthening-anti-money-laundering-and-combating-financing-terrorism-philippines>

<sup>68</sup> Asian Development Bank, Regional: Enhancing Tax Transparency of ADB Developing Member Countries, <https://www.adb.org/projects/51320-001/main>

11. ADB will provide technical assistance to (a) assist member countries in promoting domestic resource mobilization by enhancing their ability to protect themselves against tax evasion and base erosion and profit shifting (BEPS), (b) develop their capacity to become members of and participate in the work of the Global Forum, and (c) support their participation in BEPS initiatives promoted by lead organizations.	External: fiscal integrity		The commitment is specific in referring to various technical assistance activities. The ADB clarified that they do this through RETA 9433. <sup>69</sup>	The commitment is not measurable. It does not identify any measurable action by ADB to check whether it will have been achieved. The ADB clarified for this report that they supported two DMCs that joined the Global Forum in 2020, four DMCs obtained satisfactory rating in their reviews, and one DMC joined the Multilateral Convention on Mutual Assistance in Tax Matters. With ADB's support, three DMCs are undertaking a self-assessment exercise to evaluate the impact of committing to implement the BEPS minimum standards. The ADB co-hosted with the OECD and other regional organisations a total of four BEPS regional consultations to date (November 2019, June 2021 and September 2021, January 2022). However, in the absence of concrete action plans and measurable targets, independent civil society monitoring to check whether these were achieved is not possible.	<b>Not selected</b>
---	----------------------------	--	--	--	---------------------

<sup>69</sup> Asian Development Bank, Regional: Enhancing Tax Transparency of ADB Developing Member Countries, <https://www.adb.org/projects/51320-001/main>

12. We will continue to conduct in-country consultations and capacity needs assessments, facilitate high-level policy dialogue and provide regional trainings with the overall aim of assisting member countries meet key challenges to implementing exchange of tax information on request and automatic exchange of information and countering BEPS.	External: fiscal integrity		<p>The commitment is specific in referring to its work programme to assist member countries in implementing exchange of tax information on request and automatic exchange of information and countering BEPS.<sup>70</sup></p>	<p>The commitment is not measurable. It does not identify any measurable action by ADB to check whether it will have been achieved.</p> <p>The ADB clarified for this report that as of 31 October 2021 they have supported 5,899 tax officials (4,205 from regional events and 1,694 from In-Country Events) from 46 DMCs. More specifically, in-country consultations were conducted with 19 DMCs to develop country specific action plans to support EOI and BEPS priorities. As of 31 October 2021, 23 action plans have been developed with 3 more underway. Operational support was also provided to 14 DMCs to establish compliant legal and institutional systems, while 9 DMCs received in-country training on EOI and BEPS. Further, 17 regional training events were co-organised with the Global Forum, OECD, PITAA, SGATAR and CATA.</p> <p>However in the absence of concrete action plans and measurable targets, independent civil society monitoring to check whether these were achieved is not possible.</p>	<b>Not selected</b>
--	----------------------------	--	--	---	---------------------

<sup>70</sup> Asian Development Bank, Strengthening Tax Policy and Enhancing Tax Transparency, <https://www.adb.org/news/videos/strengthening-tax-policy-and-enhancing-tax-transparency>

# ASIAN INFRASTRUCTURE INVESTMENT BANK

---

The Asian Infrastructure and Investment Bank (AIIB) is one of the world's youngest MDBs. Founded on the initiative of China, it initiated its operations in 2016. Since then, the AIIB has grown to over 100 members. The AIIB finances infrastructure projects by providing loans, guarantees, investments, and sovereign and non-sovereign financing to partners in Asia.<sup>71</sup> Contrary to accusations, the AIIB is not directly related to China's Belt Road Initiative (BRI) (which is financed primarily via China's EX-IM bank).<sup>72</sup> However, it has been labelled China's World Bank.<sup>73</sup> According to Bloomberg, to what extent it is a vehicle for Chinese geopolitical goals is difficult to say;<sup>74</sup> arguably, all MDBs are a product of a mixture of development needs, commercial opportunities and geopolitics.<sup>75</sup> Nevertheless, the US and Japan have discouraged other countries from joining.<sup>76</sup>

## External anti-corruption activities

The AIIB does not mention that it promotes governance reforms and is mainly focused on preventing corruption in its operations in line with its motto: "lean, clean and green".<sup>77</sup> It has rather been known for its fast loan approval processes and for having fewer conditions for good governance.<sup>78</sup> The AIIB does not claim to have any mandate in anti-corruption or promoting governance reform. Indeed, none of the 87 projects currently approved has an explicit institutional reform objective. Most of the AIIB's investments are within the transport, energy, finance, IT, water and urban development sectors.

## Internal transparency, accountability & integrity architecture

The ease of accessing various AIIB documents varies. It has, for instance, not been possible to find evaluation reports. However, other key documents, such as annual financial statements, are available.<sup>79</sup> The bank also lists its project documents<sup>80</sup> alongside relevant contact information for the projects in question and proposed projects.<sup>81</sup> The AIIB has adopted a policy on public information (PPI),<sup>82</sup> which allows individuals to request information about AIIB operations from the public information request form.<sup>83</sup> The AIIB has been criticised for its lack of an efficient access to

---

<sup>71</sup> AIIB, Financing Operations, <https://www.aiib.org/en/about-aiib/who-we-are/financing-operations/index.html>

<sup>72</sup> Medium, Why isn't China's Belt and Road Initiative acting through the Asian Infrastructure Bank?, <https://medium.com/@12locfi/why-isnt-china-s-belt-and-road-initiative-acting-through-the-asian-infrastructure-bank-d22fa69b86db>

<sup>73</sup> Bloomberg, The AIIB - China's World Bank, <https://www.bloomberg.com/quicktake/chinas-world-bank>

<sup>74</sup> Bloomberg, The AIIB - China's World Bank, <https://www.bloomberg.com/quicktake/chinas-world-bank>

<sup>75</sup> Natalie Lichtenstein, AIIB at Three: A Comparative and Institutional Perspective, <https://onlinelibrary.wiley.com/doi/10.1111/1758-5899.12703>

<sup>76</sup> The New York Times, 2015, China Creates a World Bank of Its Own, and the US Balks, <https://www.nytimes.com/2015/12/05/business/international/china-creates-an-asian-bank-as-the-us-stands-alooft.html>

<sup>77</sup> AIIB, International Anti-Corruption Conference 2018 in Copenhagen Anti-corruption Statement, [https://iaccseries.org/wp-content/uploads/2018/10/AIIB\\_Statement\\_2018.pdf](https://iaccseries.org/wp-content/uploads/2018/10/AIIB_Statement_2018.pdf)

<sup>78</sup> Heinrich Böll Stiftung, The Asian Infrastructure Investment Bank (AIIB) - A Multilateral Bank where China sets the Rules, [https://www.boell.de/sites/default/files/boell\\_aiib\\_studie\\_0.pdf](https://www.boell.de/sites/default/files/boell_aiib_studie_0.pdf)

<sup>79</sup> AIIB, AIIB Financial Statements, <https://www.aiib.org/en/about-aiib/financial-statements/index.html>

<sup>80</sup> AIIB, Our Projects (approved), <https://www.aiib.org/en/projects/list/index.html?status=Approved>

<sup>81</sup> AIIB, Our Projects (proposed), <https://www.aiib.org/en/projects/list/index.html?status=Proposed>

<sup>82</sup> AIIB, Introduction, <https://www.aiib.org/en/policies-strategies/public-information/introduction/index.html>

<sup>83</sup> AIIB, Public Information Request Form, <https://www.aiib.org/en/contact/information-request/index.html>

information policy, and it is difficult to determine whether the PPI is an effective channel for requesting information.<sup>84</sup>

The Compliance, Effectiveness and Integrity Unit or the Complaints-resolution, Evaluation and Integrity Unit (CEIU) is the AIIB's specialised anti-corruption unit. Reporting to the board of directors,<sup>85</sup> the CEIU has a mandate within anti-corruption and anti-fraud aspects, assesses complaints, investigates corruption allegations, operates the AIIB's accountability mechanism and conducts project evaluations. Thus, the AIIB consolidated independent evaluations and key integrity management systems at the CEIU. The CEIU operates the AIIB's corruption reporting mechanism<sup>86</sup> where whistleblowers are encouraged to report.<sup>87</sup> Alternatively, individuals knowing of misconduct, corruption or fraud in an AIIB project can report it by submitting a complaint at the ethics hotline, which also appears to be operated by the CEIU.<sup>88</sup> The AIIB does not appear to have an actual whistleblower policy, though whistleblower protection is promised on the mechanism's website. There is little publicly available information on the nature of the work of CEIU, such as annual reports that specify the number of whistleblowing reports it has received or how many investigations it has opened.

The auditing infrastructure of AIIB consists of an internal audit department and an external auditor. Internal audit reports to the Audit and Risk Committee, which publishes annual reports on its activities to the board.<sup>89</sup> The latest audit reports are published on the AIIB's website.<sup>90</sup>

The project affected people's mechanism (PPM) is the AIIB's accountability mechanism, where groups adversely affected by an AIIB project can submit a complaint that the CEIU will review.<sup>91</sup> However, according to a report by Heinrich Böll Stiftung, the AIIB's PPM has not always worked as intended as the mechanism "departs from best international practice in this area by posing burdensome, and in many situations unrealistic, preconditions for affected people before they can even access the PPM. Furthermore, the PPM's institutional setting and procedures are not designed to ensure that reviews of complaints submitted by affected people are carried out in an independent manner".<sup>92</sup> However, there is no reporting on the number of complaints received and resolved.

The social and environmental framework is the chief policy framework regarding the quality assurance of AIIB projects. The framework sets out the structure for managing several risks of harm by creating several mandatory requirements for AIIB projects. These include the bank's three environmental and social standards (ESSs): environmental and social impact assessments, involuntary resettlement schemes, and rules regarding Indigenous Peoples.<sup>93</sup> Overall, it is difficult to assess the extent to which the AIIB's accountability mechanisms are adequate. In the past, civil

---

<sup>84</sup> Heinrich Böll Stiftung, The Asian Infrastructure Investment Bank (AIIB) – A Multilateral Bank where China sets the Rules, [https://www.boell.de/sites/default/files/boell\\_aiib\\_studie\\_0.pdf](https://www.boell.de/sites/default/files/boell_aiib_studie_0.pdf)

<sup>85</sup> AIIB. 2022. AIIB Organizational Structure 14 March 2022, [https://www.aiib.org/en/about-aiib/governance/common/download/AIIB\\_organizational\\_structure.pdf](https://www.aiib.org/en/about-aiib/governance/common/download/AIIB_organizational_structure.pdf)

<sup>86</sup> AIIB, Report fraud and Corruption, <https://www.aiib.org/en/about-aiib/who-we-are/report-fraud-corruption/index.html>

<sup>87</sup> AIIB, Frequently Asked Questions Regarding Fraud and Corruption, <https://www.aiib.org/en/about-aiib/who-we-are/report-fraud-corruption/faq.html>

<sup>88</sup> AIIB, Report Bank Personnel Misconduct, <https://www.aiib.org/en/about-aiib/who-we-are/ceiu/ethics/index.html>

<sup>89</sup> AIIB. 2022. Audit and Risk Committee Annual Report to the Board 2020-2021, <https://www.aiib.org/en/about-aiib/governance/board-directors/content/index/download/CAR2021-016-Approved-Audit-and-Risk-Committee-Annual-Report-for-2020-2021.pdf>

<sup>90</sup> AIIB, Financial Statements, <https://www.aiib.org/en/about-aiib/financial-statements/index.html>

<sup>91</sup> AIIB, How We Assist You, <https://www.aiib.org/en/about-aiib/who-we-are/project-affected-peoples-mechanism/how-we-assist-you/index.html>

<sup>92</sup> Heinrich Böll Stiftung, The Asian Infrastructure Investment Bank (AIIB) - A Multilateral Bank where China sets the Rules, [https://www.boell.de/sites/default/files/boell\\_aiib\\_studie\\_0.pdf](https://www.boell.de/sites/default/files/boell_aiib_studie_0.pdf)

<sup>93</sup> AIIB. 2019. Environmental and Social Framework, <https://www.aiib.org/en/policies-strategies/download/environment-framework/Final-ESF-Mar-14-2019-Final-P.pdf>

society groups have complained that some projects are inadequately compliant towards global social, environmental and human rights standards.<sup>94</sup> More recent analyses highlight the "open-ended and flexible" nature of key AIIB documents and policies.<sup>95</sup>

### IACC 2018 anti-corruption commitments

The commitments by the ADB are somewhat specific but barely include any measurable actions. Some commitments are even just general statements of intent to implement projects with "the highest level of integrity" or to "strengthen its integrity processes" without further clarification.

About half of the commitments are internally focused, referring to the adherence to vague integrity principles. The other half is linked to debarring and cross-debarring practices. However, only commitment 7 identifies a clear and measurable action, promising to establish a sanctions panel with one internal and one external member, which has been fulfilled. In June 2020, the AIIB appointed Nicolette De Witt as an internal member, Shoaib Suddle as an external member and Enery Quinones as an external member and chairperson to AIIB's inaugural sanctions panel.<sup>96</sup>

---

<sup>94</sup> Bank Information Center, AIIB Must Do More to Meet Its Environmental & Social Commitments, <https://bankinformationcenter.org/en-us/update/aiib-must-do-more-to-meet-its-environmental-social/>

<sup>95</sup> Heinrich Böll Stiftung, The Asian Infrastructure Investment Bank (AIIB) – A Multilateral Bank where China sets the Rules, [https://www.boell.de/sites/default/files/boell\\_aiib\\_studie\\_0.pdf](https://www.boell.de/sites/default/files/boell_aiib_studie_0.pdf)

<sup>96</sup> AIIB. 2020. Three Members Appointed to AIIB's Inaugural Sanctions Panel, <https://www.aiib.org/en/news-events/news/2020/Three-Members-Appointed-to-AIIBs-Inaugural-Sanctions-Panel.html>

Asian Infrastructure Investment Bank (AIIB)				
Commitment	Theme	Specific?	Measurable?	Monitoring
1. Consistent with its “clean” principle and values, AIIB shall continue to implement its projects and activities with the highest level of integrity through continued emphasis on prevention and awareness raising activities.	Internal: integrity	The commitment is not specific and rather a general statement of intent to implement its projects and activities with the highest level of integrity.	The commitment is not measurable. It does not identify any measurable action by AIIB to check whether it will have been achieved.	<b>Not selected</b>
2. It shall continue to undertake stringent due diligence in its operations, conduct integrity risk assessments and pursue investigations on suspected prohibited practices.	Internal: integrity	The commitment is specific to focusing on due diligence in its operations, integrity risk assessments and investigations on suspected prohibited practices.	The commitment is not measurable. It does not identify any measurable action by AIIB to check whether it will have been achieved.	<b>Not selected</b>
3. It shall also further strengthen its integrity process and procedures taking into account advancements in anticorruption practices.	Internal: integrity	The commitment is not specific and rather a general statement of intent to further strengthen its integrity process and procedures.	The commitment is not measurable. It does not identify any measurable action by AIIB to check whether it will have been achieved.	<b>Not selected</b>
4. AIIB shall continue to cross-debar firms and individuals that have been debarred by major MDBs under AMEDD.	External: international cooperation	The commitment is specific in referring to the practice of cross-debarring firms and individuals.	The commitment is not measurable. It does not identify any measurable action by AIIB to check whether it will have been achieved.	<b>Not selected</b>
5. AIIB shall also continue to build its capacity and work with MDB AMEDD signatories with the goal of becoming a formal signatory to the cross-debarment regime among the MDBs.	External: international cooperation	The commitment is specific in relation to the cross-debarment regime among MDBs.	The commitment is not measurable. It does not identify any measurable action by AIIB to check whether it will have been achieved.	<b>Not selected</b>

6. AIIB shall continue to strengthen its relationships with integrity offices of other MDBs particularly those it has co-financing agreements with through the signing of memorandums of understanding with the counterpart integrity offices.	External: international cooperation		The commitment is specific in referring to memoranda of understanding with the counterpart integrity offices.		While the signing of MoUs with the counterpart integrity offices is somewhat measurable it is unclear who they were planning to sign these MoUs with or at least how many MoUs they aimed to sign.	<b>Not selected</b>
7. AIIB shall institutionalize a second-level appeals mechanism for debarment decisions by its sanctions officer by establishing a sanctions panel of one internal and two external members. This will fully operationalize AIIB's Policy on Prohibited Practices.	Internal: integrity		The commitment is specific in referring to institutionalising a second-level appeals mechanism.		The commitment is measurable based on whether a sanctions panel with one internal and two external members has been established.	<b>Fulfilled</b> In June 2020, the AIIB appointed Nicolette De Witt as an internal member, Shoaib Suddle as external member and Enery Quinones as external member and chairperson to AIIB's inaugural sanctions panel. <sup>97</sup>

<sup>97</sup> AIIB. 2020. Three Members Appointed to AIIB's Inaugural Sanctions Panel, <https://www.aiib.org/en/news-events/news/2020/Three-Members-Appointed-to-AIIBs-Inaugural-Sanctions-Panel.html>

# EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT

---

The London-based European Bank for Reconstruction and Development (EBRD) was established in the wake of the fall of the Soviet Union to help former communist countries transition into market-based economies.<sup>98</sup> Since then, its mission and understanding of what constitutes a well-functioning market economy have also changed. While the EBRD initially sought to maximise investment for increased private sector efficiency, it has since embraced a broader agenda that includes resilience, a green transition, gender equality, inclusive markets and those institutions that govern the markets (i.e. reform).<sup>99</sup> Policy dialogue with the objective of reform<sup>100</sup> and work to strengthen good governance are therefore important aspects of the EBRD's mandate. This also encompasses anti-corruption efforts.<sup>101</sup>

## External anti-corruption activities

The EBRD's work on policy reform comes mainly in the form of capacity building and technical assistance. Specific objectives and priorities in the dialogue and engagement between the EBRD, private sector actors and authorities in specific countries can be found in the bank's country diagnostics<sup>102</sup> and country strategies, which do not shy away from mentioning corruption.<sup>103</sup>

In its 2018 anti-corruption conference commitments, the EBRD focused on pledges made within four areas:<sup>104</sup> (1) public procurement, (2) state-owned enterprises, (3) beneficial ownership transparency and (4) business integrity. The last priority appears to be mostly integrated into investment projects.<sup>105</sup>

Public procurement reform initiatives include programmes such as the United Nations Commission on International Trade Law (UNCITRAL) Public Procurement Reform Initiative.<sup>106</sup> The EBRD has also supported implementing e-governance systems and electronic public procurement platforms, such as the Prozorro platform in Ukraine.<sup>107</sup>

---

<sup>98</sup> EBRD, Project Finance, <https://www.ebrd.com/work-with-us/project-finance.html>

<sup>99</sup> EBRD, The EBRD and Transition, <https://www.ebrd.com/our-values/transition.html>

<sup>100</sup> EBRD, Why Policy Reform?, <https://www.ebrd.com/what-we-do/policy-reform/why-policy-reform.html>

<sup>101</sup> EBRD, Investment Climate and Governance, <https://www.ebrd.com/what-we-do/sectors-and-topics/investment-climate-governance.html>

<sup>102</sup> EBRD, Country Diagnostics, <https://www.ebrd.com/publications/country-diagnostics>

<sup>103</sup> EBRD, EBRD Strategies and Policies, <https://www.ebrd.com/what-we-do/strategies-and-policies.html>

<sup>104</sup> EBRD, International Anti-Corruption Conference 2018 in Copenhagen Anti-corruption Statement European Bank for Reconstruction and Development, [https://iaccseries.org/wp-content/uploads/2018/10/EBRD\\_Statement\\_2018-1.pdf](https://iaccseries.org/wp-content/uploads/2018/10/EBRD_Statement_2018-1.pdf)

<sup>105</sup> EBRD, EBRD Steps Up Anti-Corruption Drive with New Commitments, <https://www.ebrd.com/news/2018/ebrd-steps-up-anticorruption-drive-with-new-commitments.html>

<sup>106</sup> EBRD, EBRD UNCITRAL Public Procurement Reform Initiative, <https://www.ebrd.com/sites/Satellite?c=Content&cid=1395282512973&d=Touch&pagename=EBRD%2FContent%2FContentLayout&rendermode=live%3Fsrch-pg>

<sup>107</sup> EBRD, Prozorro Project Implementation Support – Monitoring and Analytical Tool, <https://www.ebrd.com/work-with-us/projects/tcpsd/prozorro-project-implementation-support-monitoring-and-analytical-tool.html>

The EBRD assists countries to develop policies and procedures for their SOEs. For instance, the EBRD is supporting Serbia with a policy for improving governance in SOEs,<sup>108</sup> and has experience from similar undertakings in Slovenia, Poland, Ukraine, North Macedonia as well as other central-eastern European countries.<sup>109</sup>

With regard to the EBRD's work on enhancing beneficial ownership transparency, it has been more challenging to find specific initiatives and projects. One technical cooperation programme, implemented alongside the Extractive Industries Transparency Initiative (EITI) secretariat, focused on supporting the EITI beneficial ownership disclosure requirements in seven Central Asian and Caucasus countries.<sup>110</sup> The EBRD also collects information<sup>111</sup> and may publish the data on beneficial ownership that it collects through its work (mainly when working with larger intermediaries and firms).<sup>112</sup>

At the same time, by looking at the EBRD's actual investment projects through the project finder, it has not been possible to identify any actual anti-corruption projects or projects that specifically contain words like corruption, integrity, governance, reform or money laundering in their title or as part of the primary outcome description.<sup>113</sup> Many EBRD projects mention integrity as a side objective, and the EBRD may use its projects to push for increased compliance controls or ownership disclosure through its conditionalities.<sup>114</sup>

### **Internal transparency, accountability & integrity architecture**

At a glance, the EBRD appears relatively transparent. Key documents such as audited annual financial reports are easy to find.<sup>115</sup> The EBRD's website gives a good overview of the nature of its work in specific countries,<sup>116</sup> and its project tracker is navigable.<sup>117</sup>

The 2022 Aid Transparency Index assesses the EBRD with a score of 60.6 out of 100. This places the EBRD in the middle of the "good" category, but well below MDBs like IDB and ADB (place 31 out of 50 assessed). In particular, Publish What You Fund recommends better accessibility to EBRD tenders and key documents.<sup>118</sup>

The EBRD's access to information policy was reformed in 2019.<sup>119</sup> Information requests can be forwarded through the enquiry form or by mail directly to the office responsible for information

---

<sup>108</sup> EBRD, Assistance to the Ministry of Economy for Developing a State Ownership Policy for State-Owned Enterprises, <https://www.ebrd.com/work-with-us/projects/tcpsd/12327.html>

<sup>109</sup> EBRD, IMF-EBRD paper: Reassessing the Role of State-Owned Enterprises in CESEE, <https://www.ebrd.com/what-we-do/economic-research-and-data/state-owned-enterprises.html>

<sup>110</sup> EBRD, Regional - EITI - Beneficial Ownership Disclosure Support Programme, <https://www.ebrd.com/work-with-us/projects/tcpsd/regional-eiti-beneficial-ownership-disclosure-support-programme.html>

<sup>111</sup> EBRD, Client Due Diligence, <https://www.ebrd.com/what-we-do/client-due-diligence.html>

<sup>112</sup> U.S. Department of the Treasury, COVID-19 Relief: The Latest from the Treasury Department, <https://home.treasury.gov/>

<sup>113</sup> EBRD, Project Finder, <https://www.ebrd.com/project-finder>

<sup>114</sup> EBRD, International Anti-Corruption Conference 2018 in Copenhagen Anti-corruption statement European Bank for Reconstruction and Development, [https://iaccseries.org/wp-content/uploads/2018/10/EBRD\\_Statement\\_2018-1.pdf](https://iaccseries.org/wp-content/uploads/2018/10/EBRD_Statement_2018-1.pdf)

<sup>115</sup> EBRD. 2022. Financial Report 2021, <https://www.ebrd.com/news/publications/financial-report/financial-report-2021.html>

<sup>116</sup> EBRD, Where We Are, <https://www.ebrd.com/where-we-are.html>

<sup>117</sup> EBRD, Project Finder, <https://www.ebrd.com/project-finder>

<sup>118</sup> Publish What You fund. 2022. European Bank for Reconstruction and Development (EBRD), <https://www.publishwhatyoufund.org/the-index/2022/european-bank-for-reconstruction-and-development-ebrd-non-sovereign-portfolio/>

<sup>119</sup> EBRD, Access to Information Policy, <https://www.ebrd.com/what-we-do/strategies-and-policies/access-to-information-policy.html>

disclosure.<sup>120</sup> The EBRD publishes annual reports on information disclosure, which include the number of accepted and denied information requests. It seems that the majority of project document requests are granted under the current public information policy.<sup>121</sup>

The Office of the Chief Compliance Officer (OCCO) is mandated to safeguard integrity within the EBRD and its operations and projects. It does so by promoting integrity in EBRD activities as well as in companies in which the EBRD invests<sup>122</sup> by investigating potential cases of corruption or fraud, by creating new standards, by conducting risk-based integrity due diligence checks into the intermediaries with which the EBRD cooperates and by taking initiatives to ensure that integrity due diligence is mainstreamed in all EBRD's operations.<sup>123</sup> The OCCO also reviews and investigates complaints made through the EBRD's whistleblowing channel ([whistleblowing@ebrd.org](mailto:whistleblowing@ebrd.org)) and screens reports of potential money laundering.<sup>124</sup> The EBRD has a whistleblowing policy.<sup>125</sup> Before the EBRD established a standalone project complaint mechanism department (as of July 2020, it appears to have been established), the accountability mechanism of the EBRD (the project complaint mechanism) was operated by OCCO. The OCCO releases an annual anti-corruption report summarising its work over the last year.<sup>126</sup> In 2019, OCCO investigated 27 complaints, of which 3 cases were forwarded for potential sanctions (p. 21). OCCO answers directly to the president of the EBRD and the audit committee.<sup>127</sup>

The auditing infrastructure of the EBRD consists, like most MDBs, of an internal audit division led by the EBRD's audit committee and an external auditor. The audit committee validates the financial reports and assures the quality of internal controls in the EBRD.<sup>128</sup>

The independent project accountability mechanism (IPAM) is the accountability mechanism of the EBRD. It assesses the potential adverse effects of EBRD projects and investments and provides dispute resolution between EBRD and project affected people. IPAM reports to the EBRD's board of directors and, like OCCO, is independent of the operational management of the EBRD.<sup>129</sup> Evaluations of project performance are undertaken by the independent evaluation department.<sup>130</sup>

The only publicly known corruption case stems from 2013, in which a former EBRD executive director was charged with receiving a US\$1.4 million bribe in return for approving a loan.<sup>131</sup> In 2017 he was later sentenced to six years in prison.<sup>132</sup>

---

<sup>120</sup> EBRD, Information Request, <https://www.ebrd.com/eform/information-request>.

<sup>121</sup> EBRD, Access to Information Policy, <https://www.ebrd.com/what-we-do/strategies-and-policies/access-to-information-policy.html>

<sup>122</sup> EBRD, Corporate Governance, <https://www.ebrd.com/corporate-governance.html>

<sup>123</sup> EBRD, Investigating Fraud, Corruption and Misconduct, <https://www.ebrd.com/who-we-are/our-values/investigating-fraud-and-corruption.html>

<sup>124</sup> EBRD, Anti-Money Laundering and Countering the Financing of Terrorism statement, <https://www.ebrd.com/what-we-do/strategies-and-policies/statement.html>

<sup>125</sup> EBRD, EBRD Whistleblowing Policy, <https://www.ebrd.com/integrity-and-compliance/ebrd-whistleblower-policy.pdf>

<sup>126</sup> EBRD, Integrity and Anti-Corruption Report, <https://www.ebrd.com/integrity-and-compliance.html>

<sup>127</sup> EBRD, Integrity and Anti-Corruption Report 2020, <https://www.ebrd.com/integrity-and-anti-corruption-report-2020.pdf>

<sup>128</sup> EBRD, Corporate Governance, <https://www.ebrd.com/corporate-governance.html#anchor16>

<sup>129</sup> EBRD, About the Independent Project Accountability Mechanism, <https://www.ebrd.com/project-finance/independent-project-accountability-mechanism/about.html>

<sup>130</sup> EBRD, Evaluating the EBRD's work, <https://www.ebrd.com/what-we-do/evaluation-overview.html>

<sup>131</sup> Reuters, Russian Former EBRD Director Charged with Bribery, <https://www.reuters.com/article/russia-ebrd-bribery/russian-former-ebrd-director-charged-with-bribery-idUKL6N0AK6H120130115?edition-redirect=uk>

<sup>132</sup> Reuters, Ex-EBRD banker jailed for six years for bribery by UK court, <https://www.reuters.com/article/us-ebrd-corruption-prison-idUSKBN19B37Y>

## IACC 2018 anti-corruption commitments

The commitments by the EBRD are somewhat specific but do not include any measurable actions beyond the description of broad work programmes. They only cover external work within four areas:<sup>133</sup> (1) public procurement (work with clients to introduce open contracting data standards), (2) state-owned enterprises (promoting the implementation of robust and corruption-proof state ownership policies), (3) beneficial ownership transparency (legal and technical assistance) and (4) business integrity (appears to be mostly integrated into investment projects).

However, without concrete action plans and measurable targets, a full monitoring that determines whether or not commitments have been achieved is impossible.

---

<sup>133</sup> EBRD, International Anti-Corruption Conference 2018 in Copenhagen Anti-corruption statement European Bank for Reconstruction and Development, [https://iaccseries.org/wp-content/uploads/2018/10/EBRD\\_Statement\\_2018-1.pdf](https://iaccseries.org/wp-content/uploads/2018/10/EBRD_Statement_2018-1.pdf)

European Bank for Reconstruction and Development (EBRD)				
Commitment	Theme	Specific?	Measurable?	Monitoring
1. In the area of business integrity: working with its private sector clients across its countries of operations, EBRD will continue to enforce the highest standards of compliance and business integrity, and will work with selected clients, particularly large multinational corporations, to design and implement new measures to raise integrity and anti-corruption standards.	External: business integrity	The commitment is specific in that it focuses on its work with selected clients, particularly large multinational corporations, to design and implement new measures to raise integrity and anti-corruption standards.	The commitment is not measurable. It does not identify any measurable action by EBRD to check whether the goal will have been achieved.	<b>Not selected</b>
2. In the area of state-owned enterprises: building on its successful track record of improving corporate governance standards in state-owned enterprises (SOEs), the bank will expand its activities promoting the implementation of robust and corruption-proof state ownership policies as well as expanding its programme of activities with SOE clients in the area of corporate governance.	External: business integrity	The commitment is specific in that it promotes the implementation of robust and corruption-proof state ownership policies as well as expanding its programme of activities with SOE clients in the area of corporate governance.	The commitment is not measurable. It does not identify any measurable action by EBRD to check whether the goal will have been achieved.	<b>Not selected</b>

3. In the area of beneficial ownership transparency: working with the governments of its countries of operations committed to enhancing transparency, EBRD will support the development of registers of ultimate beneficial owners of domestic and foreign-owned companies through the provision of legal and technical assistance to draft appropriate legislation, collect relevant data and publish it in the official registries.	External: fiscal integrity		The commitment is specific in that it refers to its legal and technical assistance to support the development and maintenance of registers of ultimate beneficial owners of domestic and foreign-owned companies.	The commitment is not measurable. Even though it includes the action of supporting the development of BO registers, it does not identify clear targets to check when it will have been achieved. It is unclear how many and which countries the EBRD is planning to support as part of this commitment.	<b>Not selected</b>
4. In the area of government procurement and contracting: EBRD will continue and expand its support for procurement policy and law reform in its countries of operations, including the adoption of modern eProcurement standards and technology. In its sovereign and sub-sovereign investment projects, the Bank will work with clients to introduce Open Contracting Data Standards, ensuring the disclosure of (non-commercially protected) data and documents at all stages of the contracting process.	External: public integrity		The commitment is specific in referring to its work with clients to introduce open contracting data standards, ensuring the disclosure of (non-commercially protected) data and documents at all stages of the contracting process	The commitment is not measurable. Even though it includes the action of supporting the adoption of modern eProcurement standards, it does not identify clear targets to check when it will have been achieved. It is unclear how many and which countries the EBRD is planning to support as part of this commitment.	<b>Not selected</b>

# EUROPEAN INVESTMENT BANK

---

The European Investment Bank (EIB) is the European Union's (EU) multilateral financial bank. The EIB group comprises the European Investment Fund and the European Investment Bank and makes up (allegedly) the largest multilateral financial institution in the world.<sup>134</sup> It raises money by issuing European bonds on global markets, which it then uses to provide loans, equity investment, guarantees<sup>135</sup> and various blending arrangements.<sup>136</sup> The EIB's engagements in anti-corruption are predominantly intended to safeguard its funds and ensure that EIB's funds are directed to their intended purpose. The EIB has also promised to participate in international anti-corruption cooperation actively.<sup>137</sup>

## External anti-corruption activities

The EIB's external engagements in anti-corruption appear to be limited, and governance reform or anti-corruption are not included in the EIB's priorities.<sup>138</sup> Beyond such technical cooperation, there is no evidence that the EIB is executing actual programming aimed at combatting and/or preventing corruption or advocating reform in member or partner states. For instance, the six-page overview of the EIB's development activities does not mention corruption or governance at all,<sup>139</sup> and the EIB primarily invests in other Sustainable Development Goals than SDG16.<sup>140</sup>

## Internal transparency, accountability & integrity architecture

Overall, the EIB appears relatively transparent, though some CSOs have identified issues with transparency at the project appraisal stage. EIB publishes all its projects,<sup>141</sup> including pre-approved projects. Important documents such as financial and audit reports are publicly available and easy to find.<sup>142</sup> On the 2022 Aid Transparency Index, the European Investment Bank scored 56.2 out of 100, ranking it 33 out of 47 countries. This puts the EIB in the "fair" category. The EIB group scores below average on the "finance and budgets" component of its score because it often fails to publish project budget documents.<sup>143</sup>

The 2022 transparency policy sets out the standards for transparency across the EIB group.<sup>144</sup> According to the 2020 transparency policy implementation report, 91 per cent of project summaries

---

<sup>134</sup> EIB, Who We Are, <https://www.eib.org/en/about/index.htm>

<sup>135</sup> EIB, What We Offer, <https://www.eib.org/en/products/index.htm>

<sup>136</sup> EIB, EU Blending facilities, <https://www.eib.org/en/products/mandates-partnerships/eu-blending-facilities/index.htm>

<sup>137</sup> EIB. 2019. International Anti-Corruption Conference 2018 in Copenhagen Anti-Corruption Statement of the European Investment Bank, <https://iaccseries.org/wp-content/uploads/2019/04/European-Investment-Bank-Statement-2019.pdf>

<sup>138</sup> EIB, Our Priorities, <https://www.eib.org/en/about/priorities/index.htm>

<sup>139</sup> EIB, EIB Support for Development Overview 2021, [https://www.eib.org/attachments/thematic/eib\\_support\\_for\\_development\\_overview\\_2021\\_en.pdf](https://www.eib.org/attachments/thematic/eib_support_for_development_overview_2021_en.pdf)

<sup>140</sup> EIB, EIB Global, <https://www.eib.org/en/global/index.htm>

<sup>141</sup> EIB, Our Projects, <https://www.eib.org/en/projects/index.htm>

<sup>142</sup> EIB. 2022. EIB Financial Report 2021, <https://www.eib.org/en/publications/financial-report-2021>

<sup>143</sup> Publish What You Fund. 2022. European Investment Bank (EIB), <https://www.publishwhatyoufund.org/the-index/2022/european-investment-bank-eib-sovereign-portfolio/>

<sup>144</sup> EIB. 2022. EIB Group Transparency Policy, [https://www.eib.org/attachments/strategies/eib\\_group\\_transparency\\_policy\\_2021\\_en.pdf](https://www.eib.org/attachments/strategies/eib_group_transparency_policy_2021_en.pdf)

were published after approval – most of them within three weeks.<sup>145</sup> In addition, project information is available at various registers, depending on whether the EIB or the EIF finances them.<sup>146</sup> According to the transparency policy, the board of governors, board of directors and management meeting agendas and minutes are also supposed to be made public. However, minutes are not always published.<sup>147</sup>

The EIB's compliance directorate is responsible for analysing and advising on compliance risks, including integrity risks as well as risks of money laundering and terrorist financing.<sup>148</sup> The directorate is headed by the Office of the Chief Compliance Officer (OCCO), which comprises several specialised units, such as corporate compliance (avoiding market abuse, AML-TF guidelines), a unit for compliance monitoring (due diligence checks, AML-TF controls), a unit for compliance operations (post-approval due diligence) as well as on tax and regulatory compliance (e.g. with regards to non-compliant jurisdictions, tax avoidance and evasion). The Office of the Chief Compliance Officer publishes annual activity reports.<sup>149</sup>

Another critical internal anti-corruption institution in the EIB is the Fraud Investigations Division (FID), which specialises in investigating breaches of the EIB's code of conduct and reports of fraud, corruption or money laundering/TF. The FID also undertakes several corruption prevention activities and assists the work to improve the EIB's anti-corruption policies.<sup>150</sup> The FID publishes an annual activity report containing useful statistics on cases (investigations opened or closed during the year).<sup>151</sup> Individuals, external or internal, can report misconduct or corruption online through the form for reporting corruption or by writing directly to the FID.<sup>152</sup> The EIB has a whistleblowing policy which provides for protection from reprisal.<sup>153</sup> Currently, most allegations of misconduct or fraud in EIB operations come from internal sources.<sup>154</sup>

The auditing infrastructure of the EIB consists of the audit committee (answering directly to the board of governors), an internal audit division, and an external auditor.<sup>155</sup> In addition, the European Court of Auditors can also audit the EIB in accordance with the Treaty on the Functioning of the EU (TFEU).<sup>156</sup>

---

<sup>145</sup> EIB. 2021. Report on the implementation of the EIB Group Transparency Policy in 2020, [https://www.eib.org/attachments/documents/report\\_on\\_the\\_implementation\\_of\\_the\\_eib\\_group\\_transparency\\_policy\\_in\\_2020\\_en.pdf](https://www.eib.org/attachments/documents/report_on_the_implementation_of_the_eib_group_transparency_policy_in_2020_en.pdf)

<sup>146</sup> EIB, Transparency and Access to Information, <https://www.eib.org/en/about/partners/cso/access-information/index.htm>

<sup>147</sup> EIB, Meeting No. 552 of the Board of Directors, <https://www.eib.org/en/events/board-of-directors-meeting-552>

<sup>148</sup> EIB, Office of the EIB Group Chief Compliance Officer, <https://www.eib.org/en/about/governance-and-structure/organisation/services/entity/egco/index.htm>

<sup>149</sup> EIB. 2022. European Investment Bank Compliance Activity Report 2021, <https://www.eib.org/en/publications/eib-compliance-activity-report-2021>

<sup>150</sup> EIB, Investigating Prohibited Conduct, <https://www.eib.org/en/about/accountability/anti-fraud/index.htm>

<sup>151</sup> EIB. 2022. Fraud Investigations Activity Report 2021, [https://www.eib.org/attachments/lucalli/investigations\\_activity\\_report\\_2021\\_en.pdf](https://www.eib.org/attachments/lucalli/investigations_activity_report_2021_en.pdf)

<sup>152</sup> EIB, Reporting on Prohibited Conduct online, <https://www.eib.org/en/infocentre/anti-fraud-form.htm>

<sup>153</sup> EIB, EIB Group Whistleblowing Policy, [https://www.eib.org/attachments/strategies/eib\\_group\\_whistleblowing\\_policy\\_en.pdf](https://www.eib.org/attachments/strategies/eib_group_whistleblowing_policy_en.pdf)

<sup>154</sup> EIB. 2022. Fraud Investigations Activity Report 2021, [https://www.eib.org/attachments/lucalli/investigations\\_activity\\_report\\_2021\\_en.pdf](https://www.eib.org/attachments/lucalli/investigations_activity_report_2021_en.pdf)

<sup>155</sup> EIB, External Auditors, <https://www.eib.org/en/about/governance-and-structure/control-evaluation/external-auditors.htm>

<sup>156</sup> EIB, European Court of Auditors, <https://www.eib.org/en/about/eu-family/eca.htm>

The accountability mechanism of the EIB is the complaints mechanism.<sup>157</sup> The EIB currently lists the complaints received alongside their status. The complaints cover everything from HR related issues to governance and adverse environmental and social impacts.<sup>158</sup>

In addition to the mentioned control and anti-corruption functions, the EIB has another layer of control bodies. Because it is embedded in the EU structure, the EIB is accountable to other EU institutions, such as the European Court of Auditors<sup>159</sup> and the European Anti-fraud Office (OLAF).<sup>160</sup> The fact that the EIB group is the EU's lending arm also enables citizens to file complaints against the EIB through the EU ombudsman (which has also solved some disputes).<sup>161</sup>

While this internal integrity framework appears to meet the standards of other international organisations, there are reasons to question whether the EIB effectively deters corruption with its funds. According to a 2019 report on the internal control mechanisms in the EIB by the EIB critical coalition of NGOs, Counter Balance, the EIB's anti-corruption regime is not fit for purpose. The report highlights that most procedures on due diligence and compliance are mere "internal rules" and that, in practice, the EIB group often operates with high discretionary spending. These practices, the report claims, can cause higher levels of corruption, as is allegedly evident in four cases where the EIB group has lent to fraudulent projects and where there has been a failure of due diligence. The EIB's response to the report is included in the report.<sup>162</sup>

Unfortunately, 2020 audit reports indicate that these are more than mere accusations. In practice, the EIB group has been quite tolerant towards investing through financial intermediaries and, in many cases, investing without adequate due diligence and identifying ownership structures. As a result, the EIB may breach the commission's AML directives if these reports are correct.<sup>163</sup>

## IACC 2018 anti-corruption commitments

The EIB's commitments are partly specific but do not include any measurable actions beyond the description of broad work programmes and internal policies. They cover external as well as internal work.

Externally, the commitment refers to the EIB group contributing to international cooperation in the fight against corruption and illicit financial flows. According to the statement, this includes providing technical assistance to international organisations and national authorities (such as

---

<sup>157</sup> EIB, EIB Group Complaints Mechanism overview, <https://www.eib.org/en/about/accountability/complaints/index.htm>

<sup>158</sup> EIB, Complaints, <https://www.eib.org/en/about/accountability/complaints/cases/index.htm>

<sup>159</sup> EIB, European Court of Auditors, <https://www.eib.org/en/about/eu-family/eca.htm>

<sup>160</sup> EIB, European Anti-Fraud Office, [https://ec.europa.eu/anti-fraud/index\\_en](https://ec.europa.eu/anti-fraud/index_en)

<sup>161</sup> EIB. 2021. Report on the Implementation of the EIB Group Transparency Policy in 2020, [https://www.eib.org/attachments/documents/report\\_on\\_the\\_implementation\\_of\\_the\\_eib\\_group\\_transparency\\_policy\\_in\\_2020\\_en.pdf](https://www.eib.org/attachments/documents/report_on_the_implementation_of_the_eib_group_transparency_policy_in_2020_en.pdf)

<sup>162</sup> Counter Balance. 2019. Is the EIB up to the Task in Tackling Fraud and Corruption?, <https://counter-balance.org/publications/is-the-eib-up-to-the-task-in-tackling-fraud-and-corruption>

<sup>163</sup> Luxembourg Times. 2020. Opacity at EIB funds arm raises risk of money laundering, <https://www.luxtimes.lu/en/european-union/opacity-at-eib-funds-arm-raises-risk-of-money-laundering-602d6fbde135b9236baec69>

Tunisia's),<sup>164</sup> and signing memoranda of understanding with national anti-corruption institutions and law enforcement in partner (non-EU) countries.

Internally, they refer to the EIB Group Non-Compliant Jurisdictions Policy,<sup>165</sup> the EIB codes of conduct,<sup>166</sup> proactive integrity reviews,<sup>167</sup> the anti-fraud policy<sup>168</sup> and mechanism for handling reports of allegations.<sup>169</sup>

However, without concrete action plans and measurable targets, a full monitoring that determines whether or not commitments have been achieved is impossible.

---

<sup>164</sup> EIB, EIB Signs Cooperation Agreement with Tunisia Anti-Corruption Authority, <https://www.eib.org/en/press/news/eib-signs-cooperation-agreement-with-tunisia-anti-corruption-authority>

<sup>165</sup> EIB, EIB Group Policy Towards Weakly Regulated, Non-Transparent and Non-Cooperative Jurisdictions and Tax Good Governance, [https://www.eib.org/attachments/strategies/eib\\_group\\_ncj\\_policy\\_en.pdf](https://www.eib.org/attachments/strategies/eib_group_ncj_policy_en.pdf)

<sup>166</sup> EIB, EIB Group Staff Code of Conduct, <https://www.eib.org/en/publications/eib-group-staff-code-of-conduct>

<sup>167</sup> EIB, Proactive Integrity Reviews (PIR), [https://antifraud-knowledge-centre.ec.europa.eu/library-good-practices-and-case-studies/good-practices/proactive-integrity-reviews-pir\\_en](https://antifraud-knowledge-centre.ec.europa.eu/library-good-practices-and-case-studies/good-practices/proactive-integrity-reviews-pir_en)

<sup>168</sup> EIB, EIB Group Anti-Fraud Policy, <https://www.eib.org/en/publications/anti-fraud-policy>

<sup>169</sup> EIB, Complaints Mechanism Procedures, [https://www.eib.org/attachments/strategies/complaints\\_mechanism\\_procedures\\_en.pdf](https://www.eib.org/attachments/strategies/complaints_mechanism_procedures_en.pdf)

European Investment Bank				
<i>Commitment</i>	<i>Theme</i>	<i>Specific?</i>	<i>Measurable?</i>	
1. The EIB works to prevent and deter corruption, fraud, collusion, coercion, obstruction, money laundering and financing of terrorism (hereafter “prohibited conduct”) and tax crimes as well as non-criminal activities such as tax avoidance.	External: fiscal integrity	The commitment is not specific. It is rather a general statement of intent to prevent and deter corruption.	The commitment is not measurable. It does not identify any measurable action by EIB to check whether it will have been achieved, and the language is non-committal.	<b>Not selected</b>
3. The EIB reaffirms anew its belief that corruption undermines economic development, is a critical issue in many countries, and a hurdle to them fulfilling their economic potential. The EIB therefore reasserts its commitment to integrity and accountability, and its zero tolerance towards prohibited conduct. EIB commits to continuous effort in fighting corruption in the context of its operations within and outside the EU.	Internal: integrity; External: public integrity	The commitment is not specific. It is rather a general statement of intent for continuous effort in fighting corruption in the context of its operations.	The commitment is not measurable. It does not identify any measurable action by EIB to check whether it will have been achieved and the language is non-committal.	<b>Not selected</b>

4. The present statement confirms the principles laid down in the bank's legal framework, in particular the EIB anti-fraud policy and the EIB group policy towards weakly regulated, non-transparent and non-cooperative jurisdictions and tax good governance (EIB Group NCJ Policy). It is not meant to give rise to separate obligations in addition to those laid down in the EIB anti-fraud policy and EIB Group NCJ Policy.	internal: integrity		The commitment is not specific and rather a description of the existing Anti-fraud policy and EIB Group NCJ Policy.		The commitment is not measurable. It does not identify any measurable action by EIB to check whether it will have been achieved and the language is non-committal.	<b>Not selected</b>
5. The EIB anti-fraud policy underpins and guides EIB in its work to prevent, investigate, and sanction prohibited conduct. The EIB anti-fraud policy is aligned with relevant EU legislation, international practice, as well as with the principles enshrined in the United Nations Convention against Corruption. The EIB is also a signatory of the International Financial Institutions' Uniform Framework for Preventing and Combating Fraud and Corruption.	Internal: integrity		The commitment is not specific and rather a description of the existing anti-fraud policy and mechanism for handling reports of allegations.		The commitment is not measurable. It does not identify any measurable action by EIB to check whether it will have been achieved and the language is non-committal.	<b>Not selected</b>

6. The EIB anti-fraud policy is applicable to all EIB activities and operations. The EIB further contributes to EU and international anti-corruption and tax good governance efforts and promoting integrity by applying a more stringent and vigilant approach when assessing support to and participating in projects involving jurisdictions not aligned to international standards, including non-compliant jurisdictions as determined under the applicable EIB Group NCJ Policy.	External: fiscal integrity		The commitment is specific in that it focuses on assessing support to and participating in projects involving jurisdictions not aligned to international standards, including non-compliant jurisdictions as determined under the applicable EIB Group NCJ Policy.	The commitment is not measurable. It does not identify any measurable action by EIB to check whether it will have been achieved and the language is non-committal.	<b>Not selected</b>
7. Acknowledging effective ethical leadership as one of the key catalysts for reversing poor governance and corrupt practices, the members of EIB governing bodies and staff shall, in discharging their professional duties, also comply with rules of behaviour and ethical standards outlined in the EIB anti-fraud policy and the EIB codes of conduct.	Internal: integrity		The commitment specific in referring to compliance with rules of behaviour and ethical standards outlined in the EIB anti-fraud policy and the EIB codes of conduct.	The commitment is not measurable. It does not identify any measurable action by EIB to check whether it will have been achieved and the language is non-committal.	<b>Not selected</b>

8. In addition to preventive work carried out by the first line of defence and the Office of the Chief Compliance Officer (OCCO) by application of the EIB Group NCJ Policy and anti-money laundering and combating financing of terrorism framework, the EIB, under its anti-fraud policy and through its inspectorate general, will continue to: (i) accept reports of allegations of prohibited conduct from any source internal or external to the EIB, including members of the public, civil society organisations and the media; (ii) assess these allegations and launch an investigation whenever necessary; (iii) implement remedial measures whenever necessary; and (iv) raise awareness and train its staff members to recognise red flags of prohibited conduct and avoid any acceptance of prohibited conduct in EIB's activities.	Internal: integrity		The specific in referring to its anti-fraud policy and mechanism for handling reports of allegations.		The commitment is not measurable beyond the continuation of ongoing processes in relation to complaints.	<b>Not selected</b>
---	---------------------	--	---	--	--	---------------------

9. The EIB has long acknowledged the relevance of international cooperation in addressing common challenges posed by corruption and the associated illicit financial flows. As such, the EIB cooperates with, and provides relevant assistance to national authorities, international organisations, international financing institutions and agencies in the context of exchanging information and carrying out investigations.	External: international cooperation and support		The commitment is not specific. It is a general statement of intent to provide relevant assistance to national authorities, international organisations, international financing institutions and agencies.		The commitment is not measurable. It does not identify any measurable action by EIB to check whether it will have been achieved and the language is non-committal.	<b>Not selected</b>
10. The EIB, through its inspectorate general also works in close collaboration and full transparency with the European Anti-Fraud Office (OLAF), and will continue to closely cooperate with international and national partners associated in the fight against corruption.	External: international cooperation and support		The commitment is not specific. It is a general statement of intent to closely collaborate with the OLAF, and with international and national partners associated in the fight against corruption.		The commitment is not measurable. It does not identify any measurable action by EIB to check whether it will have been achieved and the language is non-committal.	<b>Not selected</b>
11. Under the EIB anti-fraud policy, memoranda of understanding have been signed by the EIB with a number of national law enforcement and anti-corruption agencies, including in middle-income countries and in fragile states, with the aim of facilitating mutual exchange of information and the implementation of joint actions, as well as technical and operating assistance, to prevent and deter prohibited conduct.	External: international cooperation and support		The commitment is not specific and rather vaguely refers to memoranda of understanding signed by the EIB with a number of national law enforcement and anti-corruption agencies.		The commitment is not measurable. It does not identify any measurable action by EIB to check whether it will have been achieved and the language is non-committal.	<b>Not selected</b>

12. Recognising the possibilities innovative technologies offer in terms of enhancing and improving existing processes, the EIB has taken steps towards exploring ways in which big data can support its anti-corruption efforts, using a methodology aimed at the detection and valuation of indications of potential prohibited conduct.	External: others		The commitment is not specific and rather vaguely refers to their efforts for exploring ways in which big data can support its anti-corruption efforts, using a methodology aimed at the detection and valuation of indications of potential prohibited conduct.		The commitment is not measurable. It does not identify any measurable action by EIB to check whether it will have been achieved and the language is non-committal.	<b>Not selected</b>
13. This tool, used by the inspectorate general, called proactive integrity reviews ("PIRs"), examines EIB-financed projects to ensure that the funds are being used for their intended purposes and, in doing so, to assess the project's vulnerability to prohibited conduct. It has proven to be an effective tool for identifying indications of corruption and other irregularities that have not been reported and detected through regular controls.	Internal: integrity		The commitment is not specific and rather a description of the PIRs tool.		The commitment is not measurable. It does not identify any measurable action by EIB to check whether it will have been achieved and the language is non-committal.	<b>Not selected</b>

# INTERNATIONAL MONETARY FUND

---

The International Monetary Fund (IMF) was founded at the Bretton Woods conference in 1944. The IMF's founding mission was to contribute to financial and monetary stability and eliminate "foreign exchange restrictions which hamper the growth of world trade".<sup>170</sup> Today, most countries in the world are members of the IMF as it continues to work to ensure global and national financial stability. The IMF carries out its mandate by monitoring the macroeconomic performance of its member states, providing loans to solve balance of payments problems (acting as "the lender of last resort") and by building capacity in governments to build institutions and policies that are conducive to growth and healthy markets.<sup>171</sup> In 2018 the IMF updated its policy on governance and corruption to guide on assessing the nature and extent of corruption and its macroeconomic impact. It focuses on both the "supply side" and the "demand side" of corruption and also refers to bribing foreign officials and dirty money.<sup>172</sup>

## External anti-corruption activities

In 2018, the IMF stepped up its anti-corruption engagements, announcing the new framework for enhanced engagement on governance.<sup>173</sup> The enhanced framework instituted a new approach to governance and corruption that promised a more "even-handed, candid, and effective engagement on governance and anti-corruption issues".<sup>174</sup> The IMF highlights five ways it contributes to the fight for more inclusive governance and less corruption.<sup>175</sup> These are integrated into IMF's surveillance, lending and capacity building activities.<sup>176</sup>

In an interview in 2020 with Transparency International, Kristalina Georgieva, managing director of the International Monetary Fund, highlighted five ways of working with anti-corruption. First, discussing governance and corruption in the consultations with member states. Second, including governance improvements and strengthened national control functions as part of its funding conditionalities. Third, publishing so-called governance diagnostic tools. Fourth, providing technical assistance in areas such as central bank reform, fiscal management and AML-TF measures. And fifth, conducting research into corruption, governance and related macroeconomic issues.<sup>177</sup>

The IMF also engaged in international cooperation and has seats at various working groups in multilateral initiatives such as EITI, the G20 Anti-Corruption Working Group and the Stolen Asset

---

<sup>170</sup> IMF, Articles of Agreement of the International Monetary Fund, <https://www.imf.org/external/pubs/ft/aa/index.htm>

<sup>171</sup> Chatham House, The IMF Remains the Lender of Last Resort – Literally, <https://www.chathamhouse.org/2018/06/imf-remains-lender-last-resort-literally>

<sup>172</sup> IMF, IMF Annual Report 2018 – Spotlight: Reducing Corruption, <https://www.imf.org/external/pubs/ft/ar/2018/eng/spotlight/reducing-corruption/>

<sup>173</sup> IMF, IMF Executive Board Approves New Framework for Enhanced Engagement on Governance, <https://www.imf.org/en/News/Articles/2018/04/21/pr18142-imf-board-approves-new-framework-for-enhanced-engagement-on-governance>

<sup>174</sup> Transparency International, The IMF on Corruption and Covid-19 - An interview with Kristalina Georgieva, Managing Director, International Monetary Fund, <https://www.transparency.org/en/blog/the-imf-on-corruption-and-covid-19>

<sup>175</sup> IMF, How the IMF is Promoting Transparent and Accountable Use of COVID-19 Financial Assistance, <https://www.imf.org/en/About/Factsheets/Sheets/2020/04/30/how-imf-covid19-financial-help-is-used>

<sup>176</sup> IMF, IMF and Good Governance, <https://www.imf.org/en/About/Factsheets/The-IMF-and-Good-Governance>

<sup>177</sup> Transparency International, The IMF on Corruption and COVID-19: , An Interview with Kristalina Georgieva, Managing Director, International Monetary Fund, <https://www.transparency.org/en/blog/the-imf-on-corruption-and-covid-19>

Recovery Initiative.<sup>178</sup> The IMF has also supported the OECD's policy dialogue on foreign bribery.<sup>179</sup> While overall, the IMF has become increasingly important to the global fight against corruption, CSOs point out that it could do more, like amending the 2011 policy on liquidity and emergency assistance and increasing transparency by making their website more user-friendly, meaning policies, fact sheets, article IV reports and loan agreements are easier to find.<sup>180</sup>

During the pandemic, the IMF's substantial amounts of emergency financial packages have not always included anti-corruption measures in their conditionalities.<sup>181</sup> For example, in Egypt, CSOs have questioned the IMF's rigour in applying anti-corruption conditionalities to the disbursed emergency funds<sup>182</sup> and have voiced concerns that there is a risk that not all funds will be used for their intended purpose.<sup>183</sup>

Global Financial Integrity has also called upon the IMF to step up its analytical work on measuring the macroeconomic opportunity costs of grand corruption, illicit financial flows and lack of asset recovery.<sup>184</sup>

### **Internal transparency, accountability & integrity architecture**

The IMF appears reasonably transparent, but there are some gaps. Documents such as audit reports<sup>185</sup> and evaluations are public.<sup>186</sup> The IMF shares data about its disbursements and lending activities on its website in the form of a weekly report of financial activities.<sup>187</sup> The IMF also publishes and shares much of its created macroeconomic data and data on the quota-system, the current composition (and value) of the special drawing rights (and other interesting things for those interested in the political economy of how the IMF is governed).<sup>188</sup>

The IMF's approach to transparency is based on the fund's transparency policy. For documents created by or in cooperation with a member country, the publication is "voluntary, but presumed", meaning that a member country needs to give its consent to publish (which it is encouraged to do). Documents related to the use of IMF resources follow a "strong presumption" principle, meaning that publication is strongly encouraged but still not mandatory.<sup>189</sup> The exact rules for which documents to be published can be found in the guidance note for the IMF's transparency policy.<sup>190</sup> Apart from its transparency policy, there is no information about its access to information policies, how to direct queries or get access to non-published documents.

---

<sup>178</sup> IMF, IMF and Good Governance, <https://www.imf.org/en/About/Factsheets/The-IMF-and-Good-Governance>

<sup>179</sup> Transparency International, The IMF on Corruption and Covid-19 - An interview with Kristalina Georgieva, Managing Director, International Monetary Fund, <https://www.transparency.org/en/blog/the-imf-on-corruption-and-covid-19>

<sup>180</sup> Transparency International, The IMF, COVID-19 and Anti-Corruption: the Story So Far, <https://www.transparency.org/en/blog/the-imf-covid-19-and-anti-corruption-the-story-so-far>

<sup>181</sup> IMF, IMF COVID-19 Anti-Corruption Tracker, <https://www.transparency.org/en/imf-tracker>

<sup>182</sup> Foreign Policy, IMF Loans Will Further Entrench Corruption in Egypt, <https://foreignpolicy.com/2020/07/03/sisi-corruption-egypt-imf-loans/>

<sup>183</sup> Middle East Eye, IMF Urged to Delay \$5.2bn Loan to Egypt over 'Corruption Risk', <https://www.middleeasteye.net/news/coronavirus-egypt-imf-loan-corruption-economic-crisis>

<sup>184</sup> Global Financial Integrity, Plundering the future: Why the IMF Must Quantify Grand Corruption, <https://gfiintegrity.org/plundering-the-future-why-the-imf-must-quantify-grand-corruption/>

<sup>185</sup> IMF, IMF Annual Report 2021 Financial Statements, <https://www.imf.org/external/pubs/ft/ar/2021/eng/downloads/2021-financial-statements.pdf>

<sup>186</sup> Independent Evaluation Office of the IMF, Evaluations, <https://ieo.imf.org/en/our-work/Evaluations>

<sup>187</sup> IMF, Weekly Report on Key Financial Statistics, <https://www.imf.org/external/np/tre/activity/2020/073120.pdf>

<sup>188</sup> IMF, IMF Quotas, <https://www.imf.org/en/About/Factsheets/Sheets/2016/07/14/12/21/IMF-Quotas>

<sup>189</sup> IMF, Transparency at the IMF, <https://www.imf.org/en/About/Factsheets/Sheets/2016/07/27/15/35/Transparency-at-the-IMF>

<sup>190</sup> IMF, Updated Guidance Note on the Fund's Transparency Policy, <https://www.imf.org/en/Publications/Policy-Papers/Issues/2016/12/31/Updated-Guidance-Note-on-the-Funds-Transparency-Policy-PP4861>

The IMF's ethics office promotes integrity throughout the IMF through corruption preventing activities such as training and advisory services. It informs about these activities in its annual report. However, the last report available is from 2020.<sup>191</sup> The ethics office had a mandate to conduct investigations in the past, but it no longer holds this mandate.<sup>192</sup>

In addition to the ethics office, the IMF has an ombuds office, which addresses employment related problems of individuals.<sup>193</sup> Allegations of misconduct, fraud or corruption by fund staff can be forwarded via the integrity hotline, operated externally by NAVEX Global, a third-party service provider. The hotline is therefore not operated by any IMF staff, including Office of Internal Investigations staff.<sup>194</sup> Since 2016 the Office of Internal Investigations (OII) is responsible for conducting preliminary inquiries and administrative investigations into suspected misconduct involving IMF staff members and contractual employees.<sup>195</sup>

The IMF's audit infrastructure consists of an internal audit office, the Office of Internal Audit and Inspection (OIA),<sup>196</sup> which reports to the managing director and an external audit committee, which reports to the board of governors and undertakes an annual external audit.<sup>197</sup>

The Independent Evaluation Office evaluates the performance of the fund's engagements and reports to the IMF's executive board.<sup>198</sup> Additionally, the IMF has several safeguards checks in place for its funds. For instance, IMF-lending requires the fund staff to undertake a so-called safeguards assessment, which analyses the member state's central bank and its capacity to control, audit and report spending.<sup>199</sup>

## IACC 2018 anti-corruption commitments

The commitments by the IMF are somewhat specific but do not include any measurable actions. Some commitments are even just general statements of intent to "systematically assess" and "engage more systematically" with member countries regarding governance vulnerabilities and an acknowledgement of the commitment by G7 countries, the Czech Republic and Austria. They only focus on external work. There are no internally focused commitments.

The other part of the commitments refers to technical assistance for its member countries in the area of public financial management systems, anti-money laundering systems, financial sector oversight and central bank governance. However, without concrete action plans and measurable targets, a full monitoring that determines whether or not commitments have been achieved is impossible.

---

<sup>191</sup> IMF, Ethics Office 2020 Annual Report, <https://www.imf.org/external/hrd/eo/ar/2020/eoar2020.pdf>

<sup>192</sup> IMF, Ethics Office 2019 Annual Report, <https://www.imf.org/external/hrd/eo/ar/2019/eoar2019.pdf>

<sup>193</sup> IMF, IMF Ombudsperson's Terms of Reference, <https://www.imf.org/external/hrd/ombuds.htm>

<sup>194</sup> IMF, IMF Integrity Hotline, <https://www.imf.org/en/About/Office-of-Internal-Investigations/integrity-hotline>

<sup>195</sup> IMF, Office of Internal Investigations, <https://www.imf.org/en/About/Office-of-Internal-Investigations>

<sup>196</sup> IMF, IMF Managing Director Christine Lagarde Names Nancy Asiko Onyango as Director of the IMF's Office of Independent Audit, <https://www.imf.org/en/News/Articles/2017/12/04/pr17461-imf-managing-director-christine-lagarde-names-nancy-asiko-onyango-as-director-of-oia>

<sup>197</sup> IMF, External Audit Committee, <https://www.imf.org/en/About/external-audit-committee>

<sup>198</sup> IMF, Independent Evaluation Office of the IMF, <https://ieo.imf.org/>

<sup>199</sup> IMF, Safeguards Assessments Completed to Date, <https://www.imf.org/external/np/tre/safegrds/complete/index.aspx>

IMF				
Commitment	Theme	Specific?	Measurable?	Monitoring
1. Engage more systematically, effectively, even-handedly and candidly with member countries regarding governance vulnerabilities, including corruption, that are judged to be macroeconomically critical.	External: international cooperation and support	The commitment is not specific. It is a general statement of intent to engage more systematically, effectively, even-handedly and candidly with member countries regarding governance vulnerabilities, including corruption.	The commitment is not measurable. It does not identify any measurable action by IMF to check whether it will have been achieved and the language is non-committal.	<b>Not selected</b>
2. More systematically assess the nature and severity of governance vulnerabilities—including corruption - in its member countries and engage with the authorities in the context of IMF surveillance and programs when they are severe enough to represent macro-economic risks.	External: security and law enforcement	The commitment is not specific. It is a general statement of intent to systematically assess the nature and severity of governance vulnerabilities.	The commitment is not measurable. It does not identify any measurable action by IMF to check whether it will have been achieved and the language is non-committal.	<b>Not selected</b>
3. Welcome the commitment by G7 countries, the Czech Republic, and Austria to voluntarily have their legal and institutional frameworks pertaining to foreign bribery and transnational corruption facilitation assessed as part of their IMF article IV consultation.	External: fiscal integrity	The commitment is not specific and rather an acknowledgement of the commitment by G7 countries, the Czech Republic and Austria.	The commitment is not measurable. It does not identify any measurable action by IMF to check whether it will have been achieved and the language is non-committal.	<b>Not selected</b>

4. Continue to help countries to strengthen public financial management systems thus curbing potential misuse of public funds, to improve tax systems so they command public respect and limit evasion, and to enhance fiscal transparency. In all these areas, continue working alongside other agencies and donors to provide technical assistance, training, and support peer learning.	External: fiscal integrity		The commitment is specific in that it focuses on helping countries to strengthen public financial management systems through technical assistance, training and support peer learning.	The commitment is not measurable. It does not identify any measurable action by IMF to check whether it will have been achieved and the language is non-committal.	<b>Not selected</b>
5. Continue its technical support for countries seeking to put in place effective anti-money laundering systems, which can help contain corruption, while continuing to pay attention to anti-money laundering issues, where relevant, in IMF surveillance of its member countries.	External: fiscal integrity		The commitment is specific in that focuses on its technical support for countries seeking to put in place effective anti-money laundering systems.	The commitment is not measurable. It does not identify any measurable action by IMF to check whether it will have been achieved and the language is non-committal.	<b>Not selected</b>
6. Continue its technical support for countries seeking to strengthen their financial sector oversight and central bank governance, which will help to reduce corruption vulnerabilities in the financial sector.	External: fiscal integrity		The commitment is specific in that it focuses on its technical support for countries seeking to strengthen their financial sector oversight and central bank governance.	The commitment is not measurable. It does not identify any measurable action by IMF to check whether it will have been achieved and the language is non-committal.	<b>Not selected</b>

# ORGANISATION FOR ECONOMIC COOPERATION AND DEVELOPMENT

---

The Organisation for Economic Cooperation and Development (OECD) was founded in 1961 as a successor to the Organisation for European Economic Cooperation that helped administer the Marshall Plan after World War II.<sup>200</sup> The organisation has 36 members and works to find common solutions and establish common standards among its member states. Under the slogan “better policies for better lives”, its goal is to promote policies that foster prosperity and economic cooperation. In addition, the organisation works to establish international standards and identify solutions to emerging challenges such as climate change, tax evasion and job creation.<sup>201</sup>

The OECD is heavily involved in the global fight against corruption and has been an important organisation for promoting integrity and enhancing international coordination on anti-corruption, particularly with regard to countering bribery in international business. In many key strategic OECD documents (such as the 2018 strategic approach to anti-corruption),<sup>202</sup> the OECD states that its role as an important international standard setter on issues of corruption has made it a central organisation and a “driving force in the global anti-corruption movement”.<sup>203</sup>

The OECD has both an internal integrity system in place to ensure the organisation's efficiency and a portfolio of external anti-corruption activities.

## External anti-corruption activities

Anti-corruption is a high priority in the OECD, but it is difficult to know precisely how much of its budget is spent on actual anti-corruption. According to the 2018 financial statement (table 42), €44.6 million out of a total expenditure of €362 million was spent on programmes under the heading Public Sector Economics and Governance.<sup>204</sup> The OECD's activities on integrity and anti-corruption cover a wide array of themes, including public procurement, lobbying, natural resource governance, illicit financial flows and illicit trade and bribery.

The primary contribution of the OECD to the global anti-corruption agenda is the standards set out by the organisations. Since 1961, the OECD claims to have developed with its members roughly 20 soft and hard law instruments and standards for anti-corruption and anti-bribery in public and private sectors.<sup>205</sup> The most well known instrument is

the <http://www.oecd.org/corruption/oecdantibriberyconvention.htm> OECD Anti-Bribery Convention (adopted 1994, signed 1997 and into force since 1999) – the first convention to require criminalisation of the act of giving a bribe (the supply side of bribery).<sup>206</sup> In 2009, the council adopted

---

<sup>200</sup> OECD, OECD 60th Anniversary, <https://www.oecd.org/60-years/>

<sup>201</sup> OECD, Who We Are, <https://www.oecd.org/about/>

<sup>202</sup> OECD, OECD Strategic Approach to Combating Corruption and Promoting Integrity, <https://www.oecd.org/corruption/OECD-Strategic-Approach-Combating-Corruption-Promoting-Integrity.pdf>

<sup>203</sup> OECD, OECD Work on Anti-corruption and Integrity, <https://www.oecd.org/corruption-integrity/about/>

<sup>204</sup> OECD, Financial Statements of the Organisation for Economic Co-operation and Development as at 31 December 2018, <http://www.oecd.org/about/budget/financial-statements-2018.pdf>

<sup>205</sup> OECD, OECD Standards, <https://www.oecd.org/corruption-integrity/explore/oecd-standards/>

<sup>206</sup> OECD, OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, <https://www.oecd.org/corruption/oecdantibriberyconvention.htm>

a set of recommendations for enhancing the convention. that included several provisions about whistleblower protection and better targeting smaller bribes.<sup>207</sup> In 2021, the OECD published revised recommendations for further combatting bribery of foreign public officials in international business transactions. They complement the anti-bribery convention by including awareness raising and training of and detection by key government and financial control agencies, strengthening enforcement of foreign bribery laws, addressing the demand side of foreign bribery, introducing non-trial resolutions, and protecting whistleblowers in the public and private sectors.<sup>208</sup>

In addition to the anti-bribery convention, the OECD has adopted several anti-corruption recommendations like the 2017 Public Integrity Recommendation,<sup>209</sup> the 2016 Recommendation for Development Cooperation Actors on Managing Risks of Corruption,<sup>210</sup> the 2010 Recommendation on Principles for Transparency and Integrity in Lobbying,<sup>211</sup> and the 2019 Recommendation of the Council on Bribery and Officially Supported Export Credits.<sup>212</sup> The OECD's work on anti-corruption is overseen by key committees such as the Development Assistance Committee (DAC), the Public Governance Committee and the Working Group on Bribery (WGB). In addition, the OECD has created guidance on a range of corruption and governance related issues, such as lobbying,<sup>213</sup> due diligence in mineral supply chain management,<sup>214</sup> guidelines for multinational enterprises investing in fragile states,<sup>215</sup> integrity in state-owned enterprises among many more topics.<sup>216</sup>

Anti-corruption programming by the OECD consists mainly of regional policy dialogue networks.<sup>217</sup> Additionally, the OECD runs several other relevant initiatives that are related to the prevention of corruption. With regards to illicit financial flows (IFFs), OECD is monitoring its member states' implementation of the OECD Anti-Bribery Convention and recommendations,<sup>218</sup> effectiveness in countering IFFs, implementing FATF standards and providing advice on how to better tailor policies to combat IFFs.<sup>219</sup> The OECD also advocates for increased international tax cooperation to close international tax loopholes and improve transparency. In the context of its base erosion and profit

---

<sup>207</sup> OECD, Recommendation of the Council for Further Combating Bribery of Foreign Public Officials in International Business Transactions, <https://www.oecd.org/corruption/anti-bribery/OECD-Anti-Bribery-Recommendation-ENG.pdf>

<sup>208</sup> OECD. 2021 OECD Anti-Bribery Recommendation, <https://www.oecd.org/corruption/2021-oecd-anti-bribery-recommendation.htm#:~:text=About%20the%20Recommendation,measures%20to%20make%20this%20effective.>

<sup>209</sup> OECD, OECD Recommendations of the Council on Public Integrity, <https://www.oecd.org/gov/ethics/OECD-Recommendation-Public-Integrity.pdf>

<sup>210</sup> OECD, Recommendation of the Council for Development Co-operation Actors on Managing the Risk of Corruption, <https://www.oecd.org/corruption/anti-bribery/Recommendation-Development-Cooperation-Corruption.pdf>

<sup>211</sup> OECD, OECD Legal Instruments, <https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0379>

<sup>212</sup> OECD, Recommendation of the Council on Bribery and Officially Supported Export Credits, [https://www.oecd.org/officialdocuments/publicdisplaydocumentpdf/?cote=TAD/ECG\(2019\)2&docLanguage=En](https://www.oecd.org/officialdocuments/publicdisplaydocumentpdf/?cote=TAD/ECG(2019)2&docLanguage=En)

<sup>213</sup> OECD, OECD Principles for Transparency and Integrity in Lobbying, <https://www.oecd.org/gov/ethics/oecdprinciplesfortransparencyandintegrityinlobbying.htm>

<sup>214</sup> OECD, OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, <https://www.oecd.org/daf/inv/mne/mining.htm>

<sup>215</sup> OECD, Weak Governance Zones - Risk Awareness Tool for Multinational Enterprises – OECD, <https://www.oecd.org/daf/inv/investmentfordevelopment/weakgovernancezones-riskawarenesstoolformultinationalenterprises-oecd.htm>

<sup>216</sup> OECD, Guidelines on Anti-Corruption and Integrity in State-Owned Enterprises, <https://www.oecd.org/daf/ca/Guidelines-Anti-Corruption-Integrity-State-Owned-Enterprises.pdf>

<sup>217</sup> These include, the OECD/Asian Development Bank Anti-Corruption Initiative for Asia-Pacific, the OECD/African Development Bank Initiative to Support Business Integrity and Anti-Bribery in Africa, the Anti-Corruption Network for Eastern Europe and Central Asia,<sup>217</sup> the Latin America and Caribbean Anti-Corruption Initiative, the MENA-OECD programme, and the joint EU-OECD initiative Support for Improvement in Governance and Management (SIGMA).

<sup>218</sup> OECD, Country reports on the implementation of the OECD Anti-Bribery Convention, <https://www.oecd.org/corruption/countryreportsontheimplementationoftheoecdanti-briberyconvention.htm>

<sup>219</sup> OECD, Illicit Financial Flows from Developing Countries: Measuring OECD Responses, [https://www.oecd.org/corruption/Illicit\\_Financial\\_Flows\\_from\\_Developing\\_Countries.pdf](https://www.oecd.org/corruption/Illicit_Financial_Flows_from_Developing_Countries.pdf)

shifting (BEPS) initiative, the OECD is implementing a toolkit for better identifying beneficial owners.<sup>220</sup>

### **Internal transparency, accountability & integrity architecture**

Overall, the OECD appears relatively transparent about its anti-corruption activities. It is not difficult to access documents such as reviews and evaluations,<sup>221</sup> work plans, programmes and project documents. However, the OECD lacks a publicly available policy on transparency and access to information.

For an organisation extensively involved with promoting integrity systems, there is surprisingly little publicly available information on the OECD's internal control systems. For instance, the OECD does not appear to have an internal anti-corruption unit. Also, while it advocates for whistleblower protection in both the public and private sectors, one can assume that it adheres to its guidance about whistleblower protection. Still, the OECD does not explicitly make that clear anywhere.<sup>222</sup>

The OECD has installed a standard audit architecture.<sup>223</sup> Internal audit ensures proper spending, evaluates efficiency in spending, provides overall quality assurance and creates recommended action plans for improvements. The status of the implementation of its action plans is included in its annual reports to the council. The internal audit is monitored and evaluated by the audit committee (which falls under the council). The audit committee also reviews the internal control systems of the OECD and follows the implementation of the action plans issued by the internal audit. The external auditor consists of a member of the supreme audit institution of each member country. The council appoints members of the external audit council based on criteria set out by the audit committee.<sup>224</sup> The latest performance audit is public and can be found alongside the annual financial statements.<sup>225</sup>

### **IACC 2018 anti-corruption commitments**

The OECD commitments are fairly specific in identifying a series of rather concrete work programmes. However, they neither include measurable actions or targets nor refer to action plans on how the OECD will “support”, “strengthen”, “promote” or “build capacities”. The OECD provided clarifications and evidence on its activities. These include the high-level reporting mechanisms (HLRM) and the monitoring of the implementation of the 2016 Recommendation for Development Co-operation Actors on Managing the Risk of Corruption<sup>226</sup>, the OECD International Academy for Tax Crime Investigation, the annual OECD Global Anti-Corruption & Integrity Forum and the new OECD Anti-Corruption & Integrity Hub and the OECD Auditors Alliance. However,

---

<sup>220</sup> OECD, New Beneficial Ownership Toolkit will help tax administrations tackle tax evasion more effectively, <https://www.oecd.org/ctp/new-beneficial-ownership-toolkit-will-help-tax-administrations-tackle-tax-evasion-more-effectively.htm>

<sup>221</sup> OECD, Evaluation of Development Programmes, <https://www.oecd.org/development/evaluation/>

<sup>222</sup> OECD, Committing to Effective Whistleblower Protection, [https://www.oecd-ilibrary.org/governance/committing-to-effective-whistleblower-protection\\_9789264252639-en](https://www.oecd-ilibrary.org/governance/committing-to-effective-whistleblower-protection_9789264252639-en)

<sup>223</sup> OECD, OECD Audit Architecture, <https://www.oecd.org/about/document/OECD-Audit-Architecture.pdf>

<sup>224</sup> OECD, OECD Audit Architecture, <https://www.oecd.org/about/document/OECD-Audit-Architecture.pdf>

<sup>225</sup> OECD, Financial Statements of the OECD as of 31 December 2020, <https://www.oecd.org/about/budget/financial-statements.htm>

<sup>226</sup> OECD, OECD Recommendation of the Council for Development Cooperation Actors on Managing Risks of Corruption, <https://www.oecd.org/corruption/oecd-recommendation-for-development-cooperation-actors-on-managing-risks-of-corruption.htm>

the commitments focus only on external work. There are no commitments that are internally focused.

The OECD also provided evidence for this report on implemented activities. These include in the area of public integrity the publication of a report on Tackling Bribe Solicitation Using the High-Level Reporting Mechanism for Preventing Bribery,<sup>227</sup> the launch of an Infrastructure Anti-Corruption toolbox (I ACT),<sup>228</sup> support in the development of the G20 High-Level Principles for Promoting Integrity in Privatization and Public-Private Partnerships<sup>229</sup> and the launch of the Compliance without Borders programme.<sup>230</sup> In the area of financial integrity, it includes the launch of a programme of work on IFFs and oil commodity trading in early 2019,<sup>231</sup> the adoption of Ten Global Principles as part of the OECD's compendium of legal instruments,<sup>232</sup> and the opening of a new Academy for Tax and Financial Crime Investigation in Argentina.<sup>233</sup> In the area of business integrity it launched the Trust in Business initiative (TriBuNe) in 2019.<sup>234</sup>

However, without concrete action plans and measurable targets, a full monitoring that determines whether or not these commitments have been achieved is impossible.

There is only one commitment that has been identified as specific and measurable. Commitment 5 promised to finalise a set of anti-corruption and integrity guidelines on promoting anti-corruption and integrity practices in the SOE sector. The Guidelines on Anti-Corruption and Integrity in State-Owned Enterprises (ACI Guidelines) were adopted by the OECD Council at the ministerial level in May 2019. Therefore this commitment can be assessed as “fulfilled”.

---

<sup>227</sup> OECD, Tackling Bribe Solicitation Using the High-Level Reporting Mechanism for Preventing Bribery, <https://www.oecd.org/corruption/anti-bribery/Tackling-bribe-solicitation-using-the-high-level-reporting-mechanism-for-preventing-bribery.pdf>

<sup>228</sup> OECD, Connecting the Dots: Building Trusted Systems to Address Corruption in Infrastructure, <https://www.oecd.org/daf/Building-Trusted-Systems-to-Address-Corruption-in-Infrastructure.pdf>

<sup>229</sup> OECD, B20 Saudi Arabia: Integrity & Compliance Policy Paper, <https://baselgovernance.org/sites/default/files/2021-03/B20-Integrity-Compliance-Policy-Paper-30092020.pdf>

<sup>230</sup> OECD, Compliance without Borders, <https://www.oecd.org/corporate/Compliance-Without-Borders-OECD-Basel-Institute-on-Governance.pdf>

<sup>231</sup> OECD. (2021), Illicit Financial Flows in Oil and Gas Commodity Trade: Experience, Lessons and Proposals, <https://www.oecd.org/dac/accountable-effective-institutions/illicit-financial-flows-oil-gas-commodity-trade-experience.pdf>

<sup>232</sup> OECD. (2022), Recommendation of the Council on the Ten Global Principles for Fighting Tax Crime, <https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0469>

<sup>233</sup> OECD, OECD Latin America Academy for Tax and Financial Crime Investigation, <https://www.oecd.org/tax/crime/latin-america-academy-for-tax-and-financial-crime-investigation.htm>

<sup>234</sup> OECD, OECD Trust in Business Initiative, <https://www.oecd.org/daf/ca/trust-business.htm>

OECD				
Commitment	Theme	Specific?	Measurable?	Monitoring
1. Support all parties to the OECD Anti-Bribery Convention to actively enforce foreign bribery laws through its rigorous monitoring mechanism and provide assistance to non-parties, prioritising G20 countries' adherence to and implementation of the OECD Anti-Bribery Convention.	External: fiscal integrity	The commitment is specific, as it targets providing assistance to non-parties to the OECD, prioritising G20 countries' adherence to and implementation of the OECD Anti-Bribery Convention.	The commitment is not measurable. It does not identify any measurable activities by OECD to check whether it will have been achieved, and the language is non-committal.	<b>Not selected</b>
2. The OECD will continue to strengthen law enforcement officials' cooperation through its meetings of law enforcement officials, its global network on law enforcement practitioners and other regional networks and contribute as appropriate to the new IMF Framework for Enhanced Engagement on Governance.	External: security and law enforcement	The commitment is specific in that it focuses on strengthening law enforcement officials' cooperation through meetings of law enforcement officials, its global network on law enforcement practitioners and other regional networks.	The language of the commitment is non-committal and there are no measurable actions to indicate whether it will have been achieved.	<b>Not selected</b>

3. Promote effective public integrity systems, including vulnerable areas such as public procurement, infrastructure, law enforcement, budget, as well as tax and customs, and development cooperation, by supporting greater transparency and accountability of public decision-making and cultivating a culture of integrity across the whole of society.	External: public integrity		The commitment is not specific. It is a general statement of intent to promote effective public integrity systems and does not identify a concrete mechanism, by which it will be addressed. The OECD clarified for this report that this commitments refers to the high-level reporting mechanisms (HLRM) and the monitoring of the implementation of the 2016 Recommendation for Development Co-operation Actors on Managing the Risk of Corruption. <sup>235</sup> The HLRM ensure rapid and independent channels to address grievances related to corruption or irregular practices in public contracting, thereby avoiding escalation through the judicial system. Since 2018, two new HLRMs were established in Colombia and Argentina. <sup>236</sup>	The commitment is not measurable. It does not identify any measurable action by OECD to identify whether it will have been achieved. The OECD clarified for this report that in relation to this commitment they published a report on Tackling Bribe Solicitation Using the High-Level Reporting Mechanism for Preventing Bribery <sup>237</sup> and organised a panel on Managing the Risk of Corruption: A Cornerstone of Quality and Effective Development Co-Operation, held at the United Nations special session of the General Assembly against corruption (June 2021). However, in the absence of concrete action plans and measurable targets, independent civil society monitoring to check what activities were planned under a commitment versus whether they were achieved is not possible.	<b>Not selected</b>
---	----------------------------	--	--	---	---------------------

<sup>235</sup> OECD, OECD Recommendation of the Council for Development Cooperation Actors on Managing Risks of Corruption, <https://www.oecd.org/corruption/oecd-recommendation-for-development-cooperation-actors-on-managing-risks-of-corruption.htm>

<sup>236</sup> OECD, High Level Reporting Mechanism (HLRM) for Preventing Bribery, <https://www.oecd.org/corruption/hlr.htm#:~:text=The%20High%20Level%20Reporting%20Mechanism,practices%20that%20involve%20public%20officials.>

<sup>237</sup> OECD, Tackling Bribe Solicitation Using the High-Level Reporting Mechanism for Preventing Bribery, <https://www.oecd.org/corruption/anti-bribery/Tackling-bribe-solicitation-using-the-high-level-reporting-mechanism-for-preventing-bribery.pdf>

4. The OECD will prioritise work on supporting the implementation of the OECD Recommendation on Public Integrity, the OECD Recommendation on Public Procurement, OECD Recommendation for Development Actors on Managing the Risks of Corruption in Development Cooperation, and on furthering analysis on combatting corruption and promoting integrity in infrastructure, including by supporting the application of the OECD Integrity Framework for Public Infrastructure and of the Framework for the Governance of Infrastructure.	External: public integrity		The commitment is specific as it targets specific OECD recommendations and puts focus on furthering analysis on combatting corruption and promoting integrity in infrastructure, including by supporting the application of the OECD Integrity Framework for Public Infrastructure and of the Framework for the Governance of Infrastructure.		The commitment is not measurable. It does not identify any measurable action by OECD to check whether it will have been achieved, and the language is non-committal. The OECD clarified for this report that this commitment relates to the Infrastructure Anti-Corruption toolbox (I ACT) launched in 2021 to combat corruption and promote integrity across the infrastructure lifecycle through collective action, knowledge creation, capacity building and enhancing public accountability. <sup>238</sup> However, this was not mentioned explicitly in the commitment.	<b>Not selected</b>
---	----------------------------	--	---	--	---	---------------------

<sup>238</sup> OECD, Connecting the Dots: Building Trusted Systems to Address Corruption in Infrastructure, <https://www.oecd.org/daf/Building-Trusted-Systems-to-Address-Corruption-in-Infrastructure.pdf>

<p>5. Support countries to actively promote integrity and fight corruption in state-owned enterprises (SOEs), including by building on new SOE data to finalise a set of anti-corruption and integrity guidelines on promoting anti-corruption and integrity practices in the SOE sector, for the state as owner.</p>	<p>External: public integrity</p>	<p>The commitment is specific as it targets specific sector by building on new SOE data to finalise a set of Anti-corruption and integrity guidelines on promoting anti-corruption and integrity practices in the SOE sector.</p>	<p>The commitment identified actions that are partly measurable, as evidence can be collected if concrete work has been done to finalise a set of anti-corruption and integrity guidelines on promoting anti-corruption and integrity practices in the SOE sector. The Guidelines on Anti-Corruption and Integrity in State-Owned Enterprises (ACI Guidelines) were adopted by the OECD Council at ministerial level in May 2019.<sup>239</sup> In 2021, the OECD published an implementation guide to further support state owners with the implementing the ACI Guidelines providing a wealth of country examples in preventing corruption and ensuring integrity in SOEs.<sup>240</sup> The OECD is currently working on a thematic study of national practices to insulate SOEs from undue political influence, which is the first monitoring exercise of countries' implementation of certain provisions of the ACI Guidelines (forthcoming). In terms of outreach activities, at a global level, the OECD held in October 2019 the first-ever first SOE anti-corruption day to celebrate the adoption of the ACI Guidelines. The second SOE anti-corruption day was co-hosted by the OECD and the government of South Africa's department of public enterprises in September 2022.<sup>241</sup> At a regional level, the OECD published a report on measures taken by certain LAC governments to improve integrity and prevent corruption in their SOEs. The OECD is also providing support through a two-year country project to South Africa in promoting integrity and anti-corruption in its SOE sector.<sup>242</sup></p>	<p><b>Fulfilled</b></p>
---	-----------------------------------	---	---	-------------------------

6. The OECD will continue working with the G20 Anti-Corruption Working Group to support the implementation of the G20 high-level principles for preventing corruption and ensuring integrity in state-owned enterprises.	External: public integrity		The commitment is specific as it targets working with the G20 Anti-Corruption Working Group to support the implementation of the G20 high-level principles for preventing corruption and ensuring integrity in state-owned enterprises.	The commitment is not measurable. It does not identify any measurable action by OECD to identify whether it will have been achieved, and the language of continue working with the G20 Anti-Corruption Working Group is non-committal. The OECD clarified for this report that the OECD organised in July 2021 a joint discussion between the G20 Anti-Corruption Working Group and the OECD Working Group on Bribery on developments, good practices and case studies that to support the implementation of G20 high-level principles. The OECD has also supported the development of the G20 High-Level Principles for Promoting Integrity in Privatization and Public-Private Partnerships under the Saudi Arabian G20 presidency. <sup>243</sup> Compliance without Borders was launched in 2019 under the B20 Argentina. The programme draws on the OECD Guidelines on Anti-Corruption and Integrity in State-Owned Enterprises (and G20 high-level principles) to build capacity and address corruption related risks in SOEs. <sup>244</sup> However in the absence of concrete action plans and measurable targets, independent civil society monitoring to check what activities were planned under a commitment vs. whether they were achieved is not possible.	<b>Not selected</b>
--	----------------------------	--	---	---	---------------------

<sup>239</sup> OECD. 2019. Guidelines on Anti-corruption and Integrity in State-Owned Enterprises, <https://www.oecd.org/corporate/ca/Guidelines-Anti-Corruption-Integrity-State-Owned-Enterprises.pdf>

<sup>240</sup> OECD. 2020. Implementation Guide: OECD Guidelines on Anti-Corruption and Integrity for State-Owned Enterprises, <http://www.oecd.org/corporate/anti-corruption-integrity-guidelines-for-soes.htm>

<sup>241</sup> OECD, State-Owned Enterprise Anti-Corruption Day, <https://www.oecd.org/corporate/SOEs-ACI-DAY-2022-Agenda.pdf>

<sup>242</sup> OECD. 2021. Second SOE Anti-Corruption Day Agenda, Anti-Corruption and Integrity in State-Owned Enterprises in Latin America: A survey of ownership entities in Argentina, Brazil, Chile, Colombia, Costa Rica, Mexico, Panama and Peru, <https://www.oecd.org/corporate/survey-integrity-anti-corruption-soes-latin-america.htm>

<sup>243</sup> OECD, B20 Saudi Arabia: Integrity & Compliance Policy Paper, <https://baselgovernance.org/sites/default/files/2021-03/B20-Integrity-Compliance-Policy-Paper-30092020.pdf>

<sup>244</sup> OECD, Compliance without Borders, <https://www.oecd.org/corporate/Compliance-Without-Borders-OECD-Basel-Institute-on-Governance.pdf>

7. Strengthen evidence and policy on the links between illicit financial flows (IFFs), trade, economic growth and development, particularly in high risk fragile and conflict affected economies, to better understand their underlying causes and effects and to identify effective responses across source, transit and destination countries.	External: fiscal integrity		The commitment is specific as it focuses on links between IFFs, trade, economic growth and development, particularly in high risk fragile and conflict affected economies.		The commitment is not measurable. It does not identify any measurable action by OECD to check whether it will have been achieved, and the language of strengthening evidence and policy on the links between IFFs, trade, economic growth and development, particularly in high risk fragile and conflict affected economies is non-committal. The OECD clarified for this report that they launched a programme of work on IFFs and oil commodity trading early 2019. Central to this programme is the adoption of a systems approach to analyse IFF vulnerabilities across source, transit and destination countries. <sup>245</sup>	<b>Not selected</b>
--	----------------------------	--	--	--	--	---------------------

<sup>245</sup> OECD. 2021. Illicit Financial Flows in Oil and Gas Commodity Trade: Experience, Lessons and Proposals, <https://www.oecd.org/dac/accountable-effective-institutions/illicit-financial-flows-oil-gas-commodity-trade-experience.pdf>

8. Promote inter-agency co-operation in fighting corruption, focusing on improving cooperation between enforcement authorities, including bodies charged with combating tax evasion, corruption, money-laundering, and related financial and economic crimes, both domestically and internationally, through the OECD's enforcement networks and its work on combatting tax crimes and financial crimes under the Oslo Dialogue and the OECD International Academy for Tax Crime Investigation.	External: security and law enforcement		The commitment is specific as it focuses on the OECD's enforcement networks and its work on combatting tax crimes and financial crimes under the Oslo Dialogue and the OECD International Academy for Tax Crime Investigation.		The commitment is not measurable. It does not identify any measurable action by OECD to identify whether it will have been achieved and the language of promoting inter-agency cooperation is non-committal. The OECD clarified for this report that since 2018 the OECD TFC has developed and published a second edition of the Ten Global Principles on Fighting Tax Crime. In June 2022 the Ten Global Principles were officially adopted as a council recommendation and are now part of the OECD's compendium of legal instruments. <sup>246</sup> There have also been developments regarding the OECD Academy for Tax and Financial Crime Investigation. <sup>247</sup> Since 2018 new academies have opened in Argentina <sup>248</sup> and Japan <sup>249</sup> and we have now trained 2,300 officials from 170 jurisdictions in the core skills to fight tax crime and other financial crimes. A recent impact assessment has shown high levels of satisfaction with the programme. <sup>250</sup>	<b>Not selected</b>
---	--	--	--	--	---	---------------------

<sup>246</sup> OECD. 2022. Recommendation of the Council on the Ten Global Principles for Fighting Tax Crime, <https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0469>

<sup>247</sup> OECD, OECD Academy for Tax and Financial Crime Investigation, <https://www.oecd.org/tax/crime/tax-crime-academy/>

<sup>248</sup> OECD, OECD Latin America Academy for Tax and Financial Crime Investigation, <https://www.oecd.org/tax/crime/latin-america-academy-for-tax-and-financial-crime-investigation.htm>

<sup>249</sup> OECD, OECD Asia-Pacific Academy for Tax and Financial Crime Investigation, <https://www.oecd.org/tax/crime/oecd-asia-pacific-academy-for-tax-and-financial-crime-investigation.htm>

<sup>250</sup> OECD, Impact Assessment of the OECD International Academy for Tax and Financial Crime Investigation: Main findings from the 2021 study, <https://www.oecd.org/tax/crime/impact-assessment-of-the-oecd-international-academy-for-tax-and-financial-crime-investigation-main-findings-from-the-2021-study.htm>

9. Support and lead the work being carried out the International Partnership against Corruption in Sport (IPACS), with a view to strengthening and further coordinating efforts to effectively mitigate the risks of corruption and improve good governance in sport through pragmatic multi-stakeholder partnerships.	External: others		The commitment is specific as it targets providing support and leading the work being carried out the IPACS with a view to strengthening and further coordinating efforts to effectively mitigate the risks of corruption and improve good governance in sport through pragmatic multi-stakeholder partnerships.	The commitment is not measurable. It does not identify any measurable action by OECD to check whether it will have been achieved, and the language is non-committal.	<b>Not selected</b>
10. Promote transparency of legal entities and arrangements, including their legal and beneficial ownership, so as to facilitate preventing and exposing corruption and illicit finance. Working with FATF, the OECD and the Global Forum on Transparency and Exchange of Information for Tax Purposes, will review progress and identify possible gaps and further actions, and provide capacity building support to improve compliance with transparency standards, including availability and accessibility of beneficial ownership information.	External: fiscal integrity		The commitment is specific as it targets promoting transparency of legal entities and arrangements, including their legal and beneficial ownership, to facilitate preventing and exposing corruption and illicit finance.	The commitment is not measurable. It does not identify any measurable action by OECD to identify whether it will have been achieved, and the language to provide capacity building support to improve compliance with transparency standards, including availability and accessibility of beneficial ownership information is non-committal.	<b>Not selected</b>

11. Support sector-specific initiatives, including by strengthening the evidence on the risks of IFFs in commodity trading, and building on the OECD Policy Dialogue on Natural Resource-based Development, the Corruption in the Extractive Value Chain: Typology of Risks, Mitigation Measures and Incentives, and the OECD MNE Guidelines sector-specific due diligence guidance on anti-corruption and integrity, targeting the minerals, extractives, garment and footwear, agriculture, and institutional investors sectors.	External: fiscal integrity		The commitment is specific as it targets supporting sector specific anti-corruption initiatives, including by strengthening the evidence on the risks of IFFs in commodity trading	The commitment is not measurable. It does not identify any measurable action by OECD to identify whether it will have been achieved, and the language of supporting and building on sector specific initiatives is non-committal.	<b>Not selected</b>
12. Strengthen its evidence-based approach to combatting corruption and promoting integrity, including by deepening its quantitative and qualitative understanding of corruption, its drivers and its impacts through concerted, sustained, and multidisciplinary efforts to bring together different measures, and also develop new methods to provide a comprehensive picture of corruption and to strengthen the effectiveness of the public integrity system.	External: public integrity		The commitment is not specific. It is a general statement of intent of strengthening its evidence-based approach to combatting corruption and promoting integrity developing new methods to provide a comprehensive picture of corruption and to strengthen the effectiveness of the public integrity system.	The commitment is not measurable. It does not identify any measurable action by OECD to check whether it will have been achieved, and the language is non-committal.	<b>Not selected</b>

13. Build institutional capacities to reduce corruption in the fight to counter illicit trade, promoting greater coordination and transparency across border agencies and law enforcement to reduce the governance gaps that enable the activity of criminal networks, as part of the activity of the Task Force on Countering Illicit Trade. This includes a focus on wildlife supporting the implementation of the G20 High Level Principles on Combatting Corruption Related to Illegal Trade in Wildlife and Wildlife Products	External: fiscal integrity		The commitment is specific as it targets building institutional capacities to reduce corruption in the fight to counter illicit trade and focusing on wildlife supporting the implementation of the G20 High-Level Principles on Combatting Corruption Related to Illegal Trade in Wildlife and Wildlife Products.	The commitment is not measurable. It does not identify any measurable action by OECD to check whether it will have been achieved, and the language is non-committal.	<b>Not selected</b>
14. Connect and strengthen the global anti-corruption community, including developing and emerging economies, via the annual OECD Global Anti-Corruption & Integrity Forum and the new OECD Anti-Corruption & Integrity Hub. The OECD will facilitate a sustained and meaningful multi-stakeholder dialogue to ensure greater involvement of the private sector and civil society, including through a virtual platform, and provide an “one-stop shop” and an “actions enabler” for expert information on anti-corruption and integrity.	External: business & public integrity		The commitment is specific as it aims to connect and strengthen the global anti-corruption community via the annual OECD Global Anti-Corruption & Integrity Forum and the new OECD Anti-Corruption & Integrity Hub.	The commitment is not measurable. It does not identify any measurable action by OECD to check whether it will have been achieved, and the language is non-committal. The OECD clarified for this report that they launched the Trust in Business initiative in 2019 as a public-private sector platform to strengthen trust in business through the implementation of the OECD standards in corruption. The initiative, through the Trust in Business Network (TriBuNe), facilitates multi-stakeholder dialogues gathering business leaders, government officials and civil society representatives to bolster trust and establish conditions of a fair, sustainable and resilient economic development. <sup>251</sup>	<b>Not selected</b>

<sup>251</sup> OECD, OECD Trust in Business Initiative, <https://www.oecd.org/daf/ca/trust-business.htm>

15. Facilitate institutional partnerships and provide a platform for practical peer-learning alliances and capacity building activities. This includes support by the OECD to the newly established OECD Auditors Alliance to bring together internal and external auditors from the public sector, to the OECD networks for state-owned enterprises, and to the Effective Institutions Platform (EIP).	External: public integrity		The commitment is specific as it targets support by the OECD to the OECD Auditors Alliance to bring together internal and external auditors from the public sector to the OECD networks for state-owned enterprises and to the EIP.	The commitment is not measurable. It does not identify any measurable action by OECD to check whether it will have been achieved, and the language is non-committal.	<b>Not selected</b>
16. Support countries in leveraging the use of digital opportunities and government data to actively promote public sector integrity, transparency and openness and thus enhance the effectiveness of anti-corruption efforts, including through the implementation of the G20 Open Data Principles for Anticorruption.	External: public integrity		The commitment is specific as it targets supporting countries in leveraging the use of digital opportunities and government data to actively promote public sector integrity, transparency and openness and thus enhance the effectiveness of anti-corruption efforts, including through the implementation of the G20 Anti-corruption Open Data Principles.	The commitment is not measurable. It does not identify any measurable action by OECD to check whether it will have been achieved, and the language is non-committal.	<b>Not selected</b>

# ORGANISATION FOR SECURITY AND COOPERATION IN EUROPE

---

The Organisation for Security and Cooperation in Europe (OSCE) was founded as the Conference of Security and Cooperation in Europe (CSCE) in Helsinki in 1975. The CSCE was initially a forum for dialogue on security politics. Still, its mandate was expanded throughout the 90s to make it possible for the organisation to manage new emerging security threats in Europe and Central Asia.<sup>252</sup> The OSCE has emphasised that corruption threatens security and stability<sup>253</sup> and has been given a larger anti-corruption mandate by its member states over the years.<sup>254</sup>

## External anti-corruption activities

Corruption is part of the OSCE's comprehensive approach to security, and the organisation's mandate within the anti-corruption space has been expanded treaty by treaty.<sup>255</sup> In 2018, the organisation established the post of the special representative for combatting corruption.<sup>256</sup> Due to the links between corruption (as well as civil liberties) and security, many OSCE activities are relevant to the anti-corruption agenda in one way or another. Consequently, it is impossible to list all relevant OSCE activities, just the most prominent ones.<sup>257</sup>

Within the OSCE Secretariat, one of the central units implementing good governance and anti-corruption activities in the OSCE is the Office of Coordinator of OSCE Economic and Environmental Activities (OCEEA).<sup>258</sup> The OCEEA undertakes capacity building activities, promotes anti-corruption legislation, facilitates international dialogue on anti-corruption cooperation and assists in implementing international conventions, recommendations and commitments (e.g. UNCAC and FATF recommendations).<sup>259</sup> The office also engages in technical assistance and money laundering risk assessments and (co)produces guidance such as the OSCE Handbook on Combatting Corruption.<sup>260</sup>

## Internal transparency, accountability & integrity architecture

While the OSCE appears somewhat transparent, it fails to meet the standards of other international organisations with an anti-corruption mandate in key transparency areas. The OSCE publishes key documents such as financial statements<sup>261</sup> and audited annual financial reports.<sup>262</sup> The document

---

<sup>252</sup> OSCE, History, <https://www.osce.org/history>

<sup>253</sup> OSCE, OSCE Present Policies and Activities in Good Governance and Anti-Corruption, [https://iaccseries.org/wp-content/uploads/2018/10/OSCE\\_Statement\\_2018.pdf](https://iaccseries.org/wp-content/uploads/2018/10/OSCE_Statement_2018.pdf)

<sup>254</sup> OSCE, Preventing and Combating Corruption, <https://www.osce.org/oceea/446212>

<sup>255</sup> OSCE, OSCE Present Policies and Activities in Good Governance and Anti-Corruption, [https://iaccseries.org/wp-content/uploads/2018/10/OSCE\\_Statement\\_2018.pdf](https://iaccseries.org/wp-content/uploads/2018/10/OSCE_Statement_2018.pdf)

<sup>256</sup> OSCE, OSCE's first Special Representative on Combating Corruption: Time to Foster Citizens' Trust and Social Consensus on Zero-Tolerance for Corruption, <https://www.osce.org/chairmanship/382201>

<sup>257</sup> OSCE, OSCE's First Special Representative on Combating Corruption: Time to Foster Citizens' Trust and Social Consensus on Zero-Tolerance for Corruption, <https://www.osce.org/chairmanship/382201>

<sup>258</sup> The office that contributes to stability and peace by implementing activities on environmental and economic areas

<sup>259</sup> OSCE, Preventing and Combating Corruption, <https://www.osce.org/oceea/446212>

<sup>260</sup> OSCE, Handbook on Combating Corruption, <https://www.osce.org/files/f/documents/0/3/232761.pdf>

<sup>261</sup> OSCE, Financial Report and Financial Statements for the Year Ended 31 December 2019 and the Opinion of the External Auditor, <https://www.osce.org/secretariat/458671>

<sup>262</sup> OSCE, OSCE Financial Reports, <https://www.osce.org/secretariat/66129>

access page of the OSCE contains links to various documents,<sup>263</sup> such as decisions by the permanent council (the highest regularly meeting decision-making council in the OSCE)<sup>264</sup> or the content of Permanent Council and Forum for Security Co-operation meetings. However, many of these documents are not up to date, and the latest agendas accessible through the OSCE's document access page are from 2017.<sup>265</sup>

Evaluation reports are not readily available, nor are other documents authored by the Office of Internal Oversight. Moreover, the OSCE (though it advocates for it) does not seem to have an access to information policy, and it is unclear which documents can be shared and under what conditions and how.<sup>266</sup>

The Office of Internal Oversight (OIO) is the chief OSCE integrity office and undertakes several vital control and oversight functions.<sup>267</sup> These include internal audits,<sup>268</sup> project and programme evaluations, and investigating reports of fraud or corruption received through the OIO's corruption hotline.<sup>269</sup> At the start of each year, the OIO drafts an annual plan to be approved by the secretary-general at OSCE.<sup>270</sup> By reporting directly to the secretary-general and the OSCE's audit committee, the OIO claims to be independent of daily management and the rest of the secretariat. The OIO allegedly releases an annual report on its activities, but retrieving these reports has not been possible. As a result, it is difficult to determine the number of investigations or other relevant activities.<sup>271</sup> Apart from the OIO, there is little information about the OSCE's integrity systems. The OSCE seems to not have a whistleblower policy.

The OSCE is an important and active player in the fight against corruption in Europe and Central Asia. However, due to a lack of publicly available information, it can be challenging to assess its internal integrity systems' existence and efficiency.

## IACC 2018 Anti-Corruption Commitments

The commitments by the OSCE are neither specific nor measurable. They instead describe different charters, strategies and ministerial council decisions that mandate the work of the OSCE externally: Chapter for European Security, OSCE Strategy Document for the Economic and Environmental Dimension (Maastricht, 2003), Ministerial Council Decision on Combatting Corruption (Sofia, 2004), Declaration on Strengthening Good Governance and Combating Corruption, Money Laundering and the Financing of Terrorism (Dublin, 2012), Ministerial Council Decision on the Prevention of Corruption (Basel, 2014) and the 2016 Hamburg Ministerial Council Decision on Strengthening Good Governance and Promoting Connectivity. There are no commitments to strengthening internal practices. Therefore, monitoring that determines whether or not commitments have been achieved is not possible.

---

<sup>263</sup> OSCE, Documents by the OSCE Decision-making Bodies, <https://www.osce.org/resources/documents/decision-making-bodies>

<sup>264</sup> OSCE, Index of Permanent Council Decisions (Nos. 1-1413), <https://www.osce.org/permanent-council/70160>

<sup>265</sup> OSCE, 2017 Plenary Meetings of the Forum for Security Co-operation, <https://www.osce.org/forum-for-security-cooperation/292971>

<sup>266</sup> OSCE, COVID-19: Governments Must Promote and Protect Access to and Free Flow of Information During Pandemic, Say International Media Freedom Experts, <https://www.osce.org/representative-on-freedom-of-media/448849>

<sup>267</sup> OSCE, Factsheet: OSCE Office of Internal Oversight, <https://www.osce.org/resources/factsheets/office-of-internal-oversight>

<sup>268</sup> OSCE, Internal Oversight Mandate, <https://www.osce.org/files/f/documents/c/e/20768.pdf>

<sup>269</sup> OSCE, OSCE Office of Internal Oversight, <https://www.osce.org/files/f/documents/6/f/293971.pdf>

<sup>270</sup> Factsheet: OSCE Office of Internal Oversight, <https://www.osce.org/resources/factsheets/office-of-internal-oversight>

<sup>271</sup> OSCE, Internal Oversight Mandate, <https://www.osce.org/files/f/documents/c/e/20768.pdf>

OSCE				
<i>Commitment</i>	<i>Theme</i>	<i>Specific?</i>	<i>Measurable?</i>	<i>Monitoring</i>
1. Chapter for European Security: the 1999 Charter for European Security represents the first OSCE document to explicitly make reference to corruption as a threat to stability and as having a severe impact on security, economic and human issues. The charter further presents the OSCE's programme of work to contribute to the international fight against corruption, namely by promoting better use of existing international anti-corruption instruments and international co-operation on the one hand, and the rule of law in co-operation with NGOs committed to the fight of corrupt practices on the other.	External: international cooperation and support	The commitment is not specific and rather refers to a charter that presents the OSCE's programme of work to contribute to the international fight against corruption.	The commitment is not measurable as it is rather vague in its actions. There are no measurable actions by the OSCE to indicate whether it will have been achieved.	<b>Not selected</b>

<p>2. OSCE Strategy Document for the Economic and Environmental Dimension (Maastricht, 2003): The 2003 Maastricht OSCE Strategy Document for the Economic and Environmental Dimension marks an important advancement in the organization's efforts to promote good public and private sector governance and combat corruption. Making "the elimination of all forms of corruption a priority", the strategy calls upon participating states to ratify and implement existing international anti-corruption instruments and to develop comprehensive long term anti-corruption strategies. In practice, the strategy calls for corruption to be tackled through increased transparency and accountability. This, in turn, implies effective access to public information, free pluralistic media and active civil society participation. Furthermore, the management of public resources, including public procurement procedures which are particularly prone to corruption, is to be strengthened.</p>	<p>External: public integrity</p>	<p>The commitment is not specific and rather refers to a strategy document that calls upon participating states to ratify and implement existing international anti-corruption instruments and to develop comprehensive long-term anti-corruption strategies</p>	<p>The commitment is not measurable as it is rather vague in its actions. There are no measurable actions by the OSCE to indicate whether it will have been achieved.</p>	<p><b>Not selected</b></p>
---	-----------------------------------	--	---	----------------------------

3. Ministerial Council Decision on Combatting Corruption (Sofia, 2004): the 2004 Ministerial Council decision on combating corruption encourages OSCE participating states to sign and ratify the UNCAC as well as to fully implement the Convention. It also entails concrete provisions as regards the responsibilities of the OSCE Secretariat when it comes to fighting corruption. It tasks the OSCE Secretariat, upon the request of the OSCE participating states, to “provide support in mobilizing technical assistance, including necessary expertise and resources, from relevant competent international organizations, with due regard to their respective mandates, in the ratification or/and the implementation of the United Nations Convention against Corruption”.	External: international cooperation and support		The commitment is not specific and rather refers to a ministerial council decision that tasks the OSCE Secretariat, upon the request of the OSCE participating states, to provide support in mobilising technical assistance.		The commitment is not measurable as it is rather vague in its actions. There are no measurable actions by the OSCE to indicate whether it will have been achieved.	<b>Not selected</b>
---	---	--	---	--	--	---------------------

<p>4. Declaration on Strengthening Good Governance and Combating Corruption, Money Laundering and the Financing of Terrorism (Dublin, 2012): the Dublin Declaration communicates strong and wide political support for a comprehensive approach to securing good governance and transparency, and combating of corruption, money laundering and the financing of terrorism in the OSCE region. It acknowledges the multistakeholder roles of governments, civil society, the private sector and “the full and equal participation of women and men” in the development of good governance policies and activities.</p> <p>It reiterates the tasking to the OSCE Secretariat to provide support to interested participating states to join and fully implement the United Nations Convention against Corruption. It also gives the OSCE a new mandate “to support interested participating States in implementing their international asset recovery commitments”. Furthermore, it strengthens the OSCE’s mandate to support its participating states in implementing relevant regional and international instruments to counter money laundering and the financing of terrorism and the Financial Action Task Force Recommendations.</p>	<p>External: Financial Integrity</p>	<p>The commitment is not specific and rather refers to a ministerial council decision that tasks the OSCE Secretariat to provide support to interested participating states on UNCAC implementation, international asset recovery commitments, and Financial Action Task Force Recommendations.</p>	<p>The commitment is not measurable as it is rather vague in its actions. There are no measurable actions by the OSCE to indicate whether it will have been achieved.</p>	<p><b>Not selected</b></p>
--	--	---	---	----------------------------

5. Ministerial Council Decision on the Prevention of Corruption (Basel, 2014): the 2014 Ministerial Council decision on prevention of corruption encourages the participating States to further develop and implement preventive anti-corruption legislation and policies; adopt, maintain and strengthen systems that prevent conflicts of interest in the public sector; foster the involvement of the private sector, civil society organizations, the media and academia in developing national anti-corruption strategies and policies; intensify individual national efforts to provide sufficient protection for whistleblowers; take the necessary steps to establish or enhance appropriate systems of public procurement; and facilitate the recovery of stolen assets.	External: public integrity		The commitment is not specific and rather refers to a ministerial council decision that encourages the participating states to further develop and implement preventive anti-corruption legislation and policies.	The commitment is not measurable as it is rather vague in its actions. There are no measurable actions by the OSCE to indicate whether it will have been achieved.	<b>Not selected</b>
---	----------------------------	--	---	--	---------------------

<p>6. The 2016 Hamburg Ministerial Council Decision on Strengthening Good Governance and Promoting Connectivity: the Hamburg Ministerial Council Decision tasks the OSCE executive structures to assist 57 participating states, upon their request, in formulating national policies, exchanging best practices and delivering capacity-building activities and projects in the area of preventing and suppressing corruption. Moreover, it tasks the OSCE to deepen co-operation with national, regional and international initiatives, such as UNODC, OECD, Council of Europe and others, in promoting the principles of transparency, citizen participation and accountability.</p>	<p>External: international cooperation and support</p>	<p>The commitment is not specific and rather refers to a ministerial council decision that tasks the OSCE to deepen cooperation with national, regional and international initiatives, such as UNODC, OECD, Council of Europe and others, in promoting the principles of transparency, citizen participation and accountability</p>	<p>The commitment is not measurable as it is rather vague in its actions. There are no measurable actions by the OSCE to indicate whether it will have been achieved.</p>	
---	--	---	---	--

# UN AGENCIES (UNODC/UNDP)

---

The UNDP and UNODC submitted a joint commitment statement at the IACC 2018. The following section contains background information for each organisation and the presents the commitment analysis together.

## UNDP

The United Nations Development Programme (UNDP) is the United Nations' (UN) leading development organisation and a central organisation in the UN Development System (UNDS). Founded in 1965, the UNDP was initially a merger between the UN Special Fund and the Expanded Programme of Technical Assistance.<sup>272</sup> Anti-corruption interventions (which are mentioned only once in the UNDP current strategic plan) are mentioned as part of their governance work area.<sup>273</sup> In addition to its mandate to facilitate transformation in governance systems, the UNDP is committed to ensuring that its organisation runs efficiently and with integrity.<sup>274</sup>

### External anti-corruption activities

The governance, peacebuilding, crisis and resilience programme (including anti-corruption work) is currently the largest UNDP work section.<sup>275</sup> However, UNDP includes a broad range of thematic interventions under this category (for instance, empowering youth and disabled people).<sup>276</sup> One current thematic project is the UNDP anti-corruption for development portal – a UNDP administered anti-corruption platform that contains training material and other helpful resources for practitioners.<sup>277</sup> The site provides limited information on specific UNDP anti-corruption projects. However, it does not contain specific project documents (which is why it is also challenging to determine whether these projects are ongoing).<sup>278</sup>

More broadly, many of the UNDP's programmatic activities related to SDG 16 have anti-corruption, either implicitly or explicitly, integrated as a secondary objective. The UNDP/UNODC IACC commitments implicitly allude to interventions in the peacebuilding field such as state-building, decentralisation reform, rule of law, security sector reform and/or preventing/countering violent extremism (P/CVE) programmes, which often focus on building institutions of accountability as part of their programmes.<sup>279</sup>

---

<sup>272</sup> UNDP, On its 50th Anniversary, UNDP is Looking Towards the Future, <http://50.undp.org/en/>

<sup>273</sup> UNDP, UNDP Annual Report 2021, <https://annualreport.undp.org/assets/UNDP-Annual-Report-2021-en.pdf>

<sup>274</sup> UNDP, UNDP, Accountability, <https://www.undp.org/accountability>

<sup>275</sup> UNDP, Funding Compendium 2021, [https://www.undp.org/sites/g/files/zskgke326/files/2022-08/Compendium\\_2021\\_Aug%2029.pdf](https://www.undp.org/sites/g/files/zskgke326/files/2022-08/Compendium_2021_Aug%2029.pdf)

<sup>276</sup> UNDP, UNDP Annual Report 2019, <https://www.undp.org/publications/undp-annual-report-2019>

<sup>277</sup> UNDP, Anti-Corruption for Development: About Us, <https://anti-corruption.org/>

<sup>278</sup> UNDP, Anti-Corruption for Development: Country Projects, <https://anti-corruption.org/country-projects/>

<sup>279</sup> UNDP, Scaling up the UN response to Corruption: UN commitments made at the London Anti-Corruption Summit, [https://iaccseries.org/wp-content/uploads/2018/10/United\\_Nations\\_Statement\\_at\\_London-Summit\\_2016.pdf](https://iaccseries.org/wp-content/uploads/2018/10/United_Nations_Statement_at_London-Summit_2016.pdf)

## Internal transparency, accountability & integrity architecture

Overall, the UNDP appears transparent about its operations and information about its finances, projects<sup>280</sup> and donors can be easily found.<sup>281</sup>

UNDP is ranked 7 out of 50 development agencies on the 2022 Aid Transparency Index, scoring 88.1 out of 100. Overall, UNDP performs very well in publishing data on organisational planning, finances, project data and performance to the International Aid Transparency Index, though project budgets are not always shared.<sup>282</sup>

UNDP's information disclosure policy regulates the practices regarding access to information and defines the exceptions to disclosure and how to appeal if a document is not shared.<sup>283</sup> The policy operates with the principle of "presumption in favour of disclosure" and, as a general rule of thumb, the UNDP will publish most documents automatically through, for instance, its transparency portal.<sup>284</sup>

The UNDP's Office of Audit and Investigation (OAI) is the primary anti-corruption office in the UNDP. OAI undertakes audits and conducts investigations as well as compliance reviews.<sup>285</sup> The OAI publishes its annual reports, showing its audit activities, current caseload, staffing and budget.<sup>286</sup> The OAI also publishes its audits and reports<sup>287</sup> typically one month after internal circulation.<sup>288</sup> In addition, the OAI operates an investigations hotline, where employees of UNDP can report misconduct, fraud or corruption. If accusations are deemed relevant and represent actual misconduct, the OAI has the mandate to investigate in line with the investigations guidelines.<sup>289</sup> Upon finishing the investigation, the OAI will inform the UNDP's legal support office of their findings.<sup>290</sup> In addition, external audits of the UNDP are carried out by the UN Board of Auditors.<sup>291</sup>

Finally, a unit within the OAI, the Social and Environmental Compliance Unit, is responsible for conducting so-called social and environmental compliance reviews.<sup>292</sup> Individuals or groups who believe that a UNDP project may have had an adverse effect can send a complaint via the UNDP's accountability mechanism, after which they can choose to address the issue by asking for an investigation. Alternatively, grievances can be addressed via the stakeholder response mechanism that focuses on dispute resolution.<sup>293</sup>

---

<sup>280</sup> UNDP, Transparency Portal, <https://open.undp.org/>

<sup>281</sup> UNDP, Transparency Portal - Donors, <https://open.undp.org/donors>

<sup>282</sup> Publish What You Fund, Aid Transparency Index 2022, <https://www.publishwhatyoufund.org/the-index/2022/united-nations-development-program-undp/>

<sup>283</sup> UNDP, UNDP Information Disclosure Policy, <https://www.undp.org/accountability/transparency/information-disclosure-policy>

<sup>284</sup> UNDP, Transparency Portal, <https://open.undp.org/>

<sup>285</sup> UNDP, Audit And Investigations, <https://www.undp.org/accountability/audit-and-investigations>

<sup>286</sup> UNDP, UNDP: Annual Report of the Office of Audit and Investigations on Internal Audit and Investigation Activities in 2021, <https://www.undp.org/sites/g/files/zskgke326/files/2022-07/UNDP-OAI-ANNUAL-REPORT-ENG-2021.pdf.pdf>

<sup>287</sup> UNDP, Audit, <https://www.undp.org/accountability/audit/audit>

<sup>288</sup> UNDP, Disclosure Of Internal Audit Reports, <https://www.undp.org/accountability/audit/disclosure-internal-audit-reports>

<sup>289</sup> UNDP, Investigations, <https://www.undp.org/accountability/audit/investigations>

<sup>290</sup> UNDP, UNDP: Annual Report of the Office of Audit and Investigations on Internal Audit and Investigation Activities in 2021, <https://www.undp.org/sites/g/files/zskgke326/files/2022-07/UNDP-OAI-ANNUAL-REPORT-ENG-2021.pdf.pdf>

<sup>291</sup> UNDP, United Nations Board of Auditors, <https://www.un.org/en/auditors/board/>

<sup>292</sup> UNDP, Social and Environmental Compliance Unit, <https://www.undp.org/accountability/audit/secu-srm/social-and-environmental-compliance-review>

<sup>293</sup> UNDP, UNDP, Social and Environmental Compliance Review and Stakeholder Response Mechanism, <https://www.undp.org/social-and-environmental-compliance-review-and-stakeholder-response-mechanism>

The UNDP's Ethics Office is tasked with raising awareness about ethics by creating standards and internal policies and providing training and advice on issues related to integrity and ethics. Another critical task of the Ethics Office is to protect UNDP staff that report misconduct to the OAI from retaliation. Moreover, the office screens the senior management and ensures they do not have conflicts of interest.<sup>294</sup> The Independent Evaluation Office (IEO) produces evaluations of UNDP programmes and projects and reports directly to the UNDP's executive board.<sup>295</sup>

While this integrity system looks solid overall, there is anecdotal evidence that it has not always performed as intended. For instance, in August 2019, Foreign Policy reported how UNDP's internal integrity systems (including the OAI's investigative unit) allegedly failed to properly safeguard UNDP administered funds against years of mismanagement and corruption (i.e. "misappropriation of millions of dollars") in the Global Environmental Facility during the first half of the last decade. While the actual alleged fraud in the case mentioned happened at the Russian UNDP office, the OAI cleared UNDP Russia of allegations of procurement fraud. The case in question also shows that UNDP's Ethics Office allegedly failed to act against retaliation against the whistleblowers who had reported corruption at the office.<sup>296</sup>

## UNODC

Founded in the late 1990s, the United Nations Office on Drugs and Crime (UNODC) works to prevent and combat organised crime and corruption and advocate for internationally coordinated solutions to transnational crime issues.<sup>297</sup> The UNODC's mission centres around:<sup>298</sup> building capacities to tackle transnational organised crime, fighting corruption, building robust criminal justice systems and preventive crime measures, being an information centre for drugs and advising on drug policies, for instance, through its flagship World Drug Reports,<sup>299</sup> and assisting counterterrorism efforts. The UNODC is the "guardian" of the UN Convention against Corruption (UNCAC).

### External anti-corruption activities

The UNODC is one of the UN offices/agencies with the most clearly defined anti-corruption mandates externally. The UNODC deals with a wide variety of themes, such as trafficking in humans, drugs, arms and wildlife, as well as terrorism and, of course, corruption.<sup>300</sup> It supports member states in drafting and implementing legislation that criminalises corruption and increases transparency and good governance.<sup>301</sup> An essential part of UNODC's anti-corruption mandate is to promote global cooperation in anti-corruption and law enforcement areas.<sup>302</sup>

---

<sup>294</sup> UNDP, Ethics @ UNDP, <https://www.undp.org/accountability/ethics>

<sup>295</sup> UNDP, Independent Evaluation Office, <http://web.undp.org/evaluation/evaluation-office.shtml>

<sup>296</sup> Foreign Policy, Greed and Graft at U.N. Climate Program, <https://foreignpolicy.com/2019/08/14/greed-and-graft-at-un-climate-program-united-nations-undp-corruption/>

<sup>297</sup> United Nations Office on Drugs and Crime (UNODC), Animals in Danger: UNODC Launches Children's Book Raising Awareness of Crimes that Affect the Environment with Two Launch Events in Vienna, <https://www.unodc.org/unodc/index.html>

<sup>298</sup> UNODC, About the United Nations Office on Drugs and Crime, <https://www.unodc.org/unodc/en/about-unodc/index.html>

<sup>299</sup> UNODC, World Drug Report 2021, <https://www.unodc.org/unodc/en/data-and-analysis/wdr2021.html>

<sup>300</sup> UNODC, UNODC Expenditures 2018, <https://www.unodc.org/documents/donors/Expenditures-2018.pdf>

<sup>301</sup> UNODC, Judicial Integrity, <https://www.unodc.org/unodc/en/corruption/judicial-integrity.html>

<sup>302</sup> UNODC, International Cooperation in the Fight Against Corruption, <https://www.unodc.org/unodc/en/corruption/international-cooperation.html>

The UNODC is the primary coordinator of UNCAC and hosts the UNCAC secretariat. A key aspect of UNCAC is the Conference of the State Parties (COSP) – the policymaking organ of states that have ratified UNCAC. UNODC helps implement COSP resolutions and decisions made in COSP subsidiaries (the Working Group on Prevention, the Implementation Review Mechanism and the Working Group on Asset Recovery).<sup>303</sup> The UNODC also provides technical assistance to states who wish to implement UNCAC and the specific areas mentioned in each convention chapter. This includes assistance to UNCAC review processes and assistance in procurement reforms.<sup>304</sup>

Together with the World Bank, UNODC has launched the Stolen Asset Recovery Initiative (StAR), which supports states in implementing UNCAC Chapter 5 (on asset recovery).<sup>305</sup> The UNODC also develops a series of guidance products, for instance, for the private sector and tools for researchers/analysts and activists in the anti-corruption space, such as the SHERLOC platform.<sup>306</sup> In addition to activities supporting the UNCAC implementation, the UNODC has initiated a programme addressing corruption in sports that supports the COSP's resolutions on safeguarding sports against corruption. The programme predominantly consists of research and analysis, technical assistance and support and advocacy for implementing the resolution.<sup>307</sup>

### **Internal transparency, accountability & integrity architecture**

For UNODC, there is little information on how it addresses internal governance and corruption risks. It has not been possible to identify a specialised anti-corruption department, office or unit within the UNODC. The May 2019 organisational chart does not show independent oversight, compliance or an audit office.<sup>308</sup> That said, the UNODC may be subject to external control by other UN bodies, such as the Secretary-General's Office of Internal Oversight, which covers the entire UN system and may launch investigations, audits and evaluations.<sup>309</sup> The UN Board of Auditors also audits the UNODC and publishes their audit reports on the UNODC's annual financial statements.<sup>310</sup>

The UNODC is relatively transparent, though there are some significant gaps. Essential information, including data on funding channels, donors and expenditure, can be found on the UNODC's website but date back to 2018.<sup>311</sup> Agendas and resolutions from the COSP meetings are also shared on UNODC's website.<sup>312</sup> For UNODC's financial statements and audit reports, one has to go to the UN Board of Auditors website.<sup>313</sup>

A critical gap concerning the UNODC's transparency is the lack of public information on transparency and access to information policies. Currently, there is no specified channel for

---

<sup>303</sup> UNODC, Conference of the States Parties to the United Nations Convention against Corruption, <https://www.unodc.org/unodc/en/corruption/COSP/conference-of-the-states-parties.html>

<sup>304</sup> UNODC, UNODC's Action against Corruption and Economic Crime, <https://www.unodc.org/unodc/en/corruption/index.html?ref=menuaside>

<sup>305</sup> WBG & UNODC, Stolen Asset Recovery Initiative, <https://star.worldbank.org/about-star>

<sup>306</sup> UNODC, Private Sector, <https://www.unodc.org/unodc/en/corruption/private-sector.html>

<sup>307</sup> UNODC, Safeguarding Sport from Corruption and Crime, <https://www.unodc.org/unodc/en/safeguardingsport/index.html>

<sup>308</sup> UNODC, Organizational Structure, [https://www.unodc.org/res/about-unodc/index.html/Visio-UNODC\\_incl\\_abbrev\\_overall\\_1\\_July\\_2022.pdf](https://www.unodc.org/res/about-unodc/index.html/Visio-UNODC_incl_abbrev_overall_1_July_2022.pdf)

<sup>309</sup> United Nations, Office of Internal Oversight Services (OINTERNATIONAL ORGANISATIONS), <https://ointernational.org/organisations.un.org/>

<sup>310</sup> United Nations, Board of Auditors' Reports, <https://www.un.org/en/auditors/board/auditors-reports.shtml>

<sup>311</sup> United Nations Office on Drugs and Crime (UNODC), Partnerships and Funding, <https://www.unodc.org/unodc/en/donors/index.html?ref=menuaside>

<sup>312</sup> UNODC, Eighth Session of the Conference of the States Parties to the United Nations Convention against Corruption

<sup>313</sup> United Nations, Board of Auditors' Reports, <https://www.un.org/en/auditors/board/auditors-reports.shtml>

requesting internal UNODC documents, and it has not been possible to identify any regime for publishing or disclosing documents.

### IACC 2018 anti-corruption commitments

The commitments by UNDP and UNODC are a one-to-one re-iteration of the UN commitments made at the London Anti-Corruption Summit in May 2016. The commitments are partly general statements of intent to fight corruption in various areas and sectors. Partly they are also somewhat specific, but are formulated so broadly that a lot of different activities can fall under them. This leads to unclear targets to determine when a commitment was fulfilled.

They are primarily focused on external work, such as international cooperation and support for UNCAC implementation, capacity building in security and law enforcement initiatives (also in relation to peacebuilding support), and collaboration with other agencies (such as the OECD-UNDP joint initiative on Tax Inspectors without Borders and the proposition of a joint OECD-UNODC initiative to “introduce foreign bribery offences in member states”).

However, without concrete action plans and measurable targets, a full monitoring that determines whether or not commitments have been achieved is not possible.

Only two commitments refer to internal anti-corruption work. These include a commitment regarding compliance with the IATI data standard (for IATI members, which is not the case for UNODC).<sup>314</sup> However, UN agencies have been reporting using the IATI standard for some years. The commitment does not include any measurable actions on how they want to improve data publication (potentially in line with the recommendations from the Aid Transparency Index that measures IATI data quality). They also commit to system-wide training efforts to ensure a common UN approach, without further details on what this would look like. The UN clarified that this refers to an online course on anti-corruption in the context of the 2030 agenda. However, this course was already launched in 2018 before the commitment was made.

---

<sup>314</sup> IATI, List of Members, <https://iatistandard.org/en/governance/members-assembly/>

UN Development Programme (UNDP) and UN Office on Drugs and Crime (UNODC)				
Commitment	Theme	Specific?	Measurable?	Monitoring
1. Coordinate the development of a UN wide action plan that will set out ways in which the UN system will better work together to support states parties in prioritising the implementation of UNCAC. This plan will be harmonized with the system-wide mechanisms established to support the implementation of Goal 16.	External: international cooperation and support	The commitment is specific in focusing on developing an UN-wide action plan that will set out ways the UN system will better work to support state parties in prioritising the implementation of UNCAC, harmonised with the system-wide mechanisms established to support the implementation of SDG 16.	The commitment identifies the development of an UN-wide action plan has been developed in this regard.	<b>Partly fulfilled</b>  The commitment has only been partially fulfilled. The Global Task Force on Corruption published "The UN Common Position to Address Global Corruption: Towards UNGASS 2021". <sup>315</sup> UNODC also provided technical support to negotiate the adopted political declaration. <sup>316</sup> However, both are rather a framework and a set of further commitments instead of a concrete action plan for the UN system to better support state parties in these efforts.

<sup>315</sup> United Nations, The UN Common Position to Address Global Corruption - towards UNGASS 2021,

[https://ungass2021.unodc.org/uploads/ungass2021/documents/session1/contributions/UN\\_Common\\_Position\\_to\\_Address\\_Global\\_Corruption\\_Towards\\_UNGASS2021.pdf](https://ungass2021.unodc.org/uploads/ungass2021/documents/session1/contributions/UN_Common_Position_to_Address_Global_Corruption_Towards_UNGASS2021.pdf)

<sup>316</sup> United Nations General Assembly, Report of the Conference of the States Parties to the United Nations Convention against Corruption on its Preparatory Work for the Special Session of the General Assembly on Challenges and Measures to Prevent and Combat Corruption and Strengthen International Cooperation, <https://documents-dds-ny.un.org/doc/UNDOC/GEN/V21/025/88/PDF/V2102588.pdf?OpenElement>

2. Build, in collaboration with other partners, sub-regional and regional platforms/coalitions of countries with a view to ensure timely and effective follow up - by countries and international development partners - to address challenges and needs in pursuing the outcomes of the UNCAC country reviews. This follow-up will also identify good practices and proposals for implementing relevant Goal 16 targets as well as mainstreaming anticorruption in the implementation of all the Sustainable Development Goals.	External: international cooperation and support		The commitment is specific in referring to the establishment of regional platforms. These platforms support countries in identifying gaps and good practices and coordinating with other development partners, business and civil society organisations in the region to foster collaboration in tackling common challenges. However, the UNODC already created regional platforms in Eastern Africa and Southeast Asia in February 2017 before the commitment was made. It is unclear how many regional platforms the UNODC was planning to establish. <sup>317</sup>	The commitment is not measurable as it is rather vague in identifying concrete targets and regions. It is unclear when exactly it will have been achieved. However, the UNODC established platforms in South America and Mexico in May 2019, Southern Africa in October 2019, <sup>318</sup> and in the Western Balkans in 2021. <sup>319</sup> A further platform covering West and Sahel Africa is expected to be established by the end of 2022.	<b>Not selected</b>
--	---	--	--	---	---------------------

<sup>317</sup> UNODC, Regional Platforms, <https://www.unodc.org/unodc/en/ft-uncac/platforms.html>

<sup>318</sup> UNODC, Regional Platforms, <https://www.unodc.org/unodc/en/ft-uncac/platforms.html>

<sup>319</sup> UNODC, Regional Anti-Corruption And Illicit Finance Roadmap For The Western Balkans Jurisdictions, [https://www.unodc.org/documents/southeasterneurope/AC\\_and\\_Illicit\\_Finance\\_Roadmap\\_Full\\_25.06\\_PDF.pdf](https://www.unodc.org/documents/southeasterneurope/AC_and_Illicit_Finance_Roadmap_Full_25.06_PDF.pdf)

3. Roll out, in collaboration with the UN Staff College and other UN entities such as the UN Interregional Crime and Justice Research Institute (UNICRI), system-wide training efforts to ensure a common UN approach on how to integrate anti-corruption efforts in UN programming processes at the country level.	Internal: integrity	The commitment is specific as it focuses on system-wide training efforts to ensure a common UN approach on how to integrate anti-corruption efforts in UN programming processes at the country level.	The commitment identified actions that can be construed as measurable, as evidence can be collected if system-wide training efforts to ensure a common UN approach has been rolled out. However, it is not fully clear what is meant by “system-wide training efforts”. The UN clarified for this report that, in 2018, UNDP and the United Nations System Staff College (UNSSC), with substantive input from UNODC, developed an online course on anti-Corruption in the Context of the 2030 Agenda. The course aimed to promote awareness of the key role that anti-corruption plays in the implementation of the 2030 Agenda for Sustainable Development. <sup>320</sup> However, this course had already been developed before the commitment was reiterated at the IACC in 2018 and can therefore not be considered in this monitoring exercise. In 2022, the content was further revamped with a focus on emerging issues such as the UNGASS 2021 political declaration, corruption and conflict, corruption in the context of the COVID-19 pandemic and anti-corruption through technology and innovation. Still this modification was not the focus of this commitment.	<b>Not selected</b>
---	---------------------	---	---	---------------------

<sup>320</sup> UNSSC, Anti-Corruption in the Context of the 2030 Agenda, <https://www.unssc.org/courses/anti-corruption-context-2030-agenda-0>

4. Promote, in line with the secretary general's plan of action for the prevention of violent extremism, good governance and the fight against corruption in our country programmes.	External: international cooperation and support		The commitment is not specific and is rather a general statement of intent to promote good governance and the fight against corruption in their country programmes. The UN clarified for this report that this commitment is linked to the UNDP Global Prevention of Violent Extremism programme.	The commitment is not measurable, as the actions described are rather vague. No measurable actions or targets are mentioned in the commitment to indicate when it will have been achieved. The UN clarified for this report that the 2021 prevention of violent extremism (PVE) annual report presents key achievements, lessons and lessons learned from UNDP global PVE portfolios. <sup>321</sup> Where relevant, the UNODC regional and country programmes look to promote good governance and tackle corruption in line with the secretary-general's plan of action for the prevention of violent extremism. <sup>322</sup> Further, preventing and countering corruption is one of the five overall priority areas of the UNODC strategy 2021-2025, and features prominently in the strategic visions for Africa <sup>323</sup> and for Latin America and the Caribbean, launched in 2020 and 2021 respectively. <sup>324</sup> However, in the absence of concrete action plans and measurable targets as part of the commitment, it can't be determined that the commitment was fulfilled with these actions.	<b>Not selected</b>
--	---	--	---	---	---------------------

<sup>321</sup> UNDP, Prevention of Violent Extremism: 2021 Annual Report, <https://www.undp.org/publications/prevention-violent-extremism-2021-annual-report>

<sup>322</sup> UNODC Regional Office for Southeast Asia and the Pacific, Regional Programme, <https://www.unodc.org/roseap/en/what-we-do/index.html>

<sup>323</sup> UNODC, UNODC Strategic Vision for Africa 2030, [https://www.unodc.org/documents/Advocacy-Section/UNODC Strategic Vision for Africa 2030-web.pdf](https://www.unodc.org/documents/Advocacy-Section/UNODC_Strategic_Vision_for_Africa_2030-web.pdf)

<sup>324</sup> UNODC, UNODC Strategic Vision for Latin America and the Caribbean 2022-2025, [https://www.unodc.org/res/strategy/STRATEGIC\\_VISION\\_LATIN\\_AMERICA\\_AND\\_THE\\_CARIBBEAN\\_2022\\_2025\\_ENE17\\_EDsigned.pdf](https://www.unodc.org/res/strategy/STRATEGIC_VISION_LATIN_AMERICA_AND_THE_CARIBBEAN_2022_2025_ENE17_EDsigned.pdf)

5. Work, under the Global Focal Point for Police, Justice and Corrections in Crisis Countries, with other UN agencies to foster integrity in the justice and security sector.	External: security and law enforcement		The commitment is specific in referring to the work under the Global Focal Point for Police, Justice and Corrections in Crisis Countries (established in 2012), with other UN agencies. <sup>325</sup>		The commitment is not measurable as the actions described are rather vague. No measurable actions or targets are mentioned in the commitment to indicate when it will have been achieved. The UN clarified for this report that in 2018, before the commitment was made, UNODC established the Global Judicial Integrity Network which is a platform to “foster integrity in the justice sector”. <sup>326</sup> Also, UNODC has been actively working at the country level to develop national strategies to promote integrity in the security sector with entities including the police/gendarmerie. <sup>327</sup> However, this work was not under the Global Focal Point for Police, Justice and Corrections in Crisis Countries, which was the focus of this commitment.	<b>Not selected</b>
---	--	--	--	--	--	---------------------

<sup>325</sup> UNDP, Fact Sheet: Global Focal Point for Police, Justice and Corrections, <https://www.undp.org/publications/fact-sheet-global-focal-point-police-justice-and-corrections>

<sup>326</sup> UNODC, Global Judicial Integrity Network, <https://www.unodc.org/ji>

<sup>327</sup> UNODC West and Central Africa, Police, Gendarmerie, and Customs, All Engaged in the Fight against Corruption in Burkina Faso, <https://www.unodc.org/westandcentralafrica/en/2018-10-17-anti-corruption-burkina.html>

6. Support efforts to fight corruption in fragile and conflict-affected settings. Failure to address corruption in these environments blights the lives of people and communities, undermines peacebuilding and state building, thwarts efforts to build peaceful, just and inclusive societies and increases the likelihood of a relapse into conflict. We will therefore work with the Peacebuilding Support Office and UN agencies, funds and programmes to combat corruption in societies in crisis or emerging from conflict or disaster.	External: security and law enforcement		The commitment is not specific and is a general statement of intent to work with the Peacebuilding Support Office and UN agencies, funds and programmes to combat corruption in societies in crisis or emerging from conflict or disaster		The commitment is not measurable, as the actions described are rather vague. It does not include measurable actions or targets to indicate whether and when the commitment will have been achieved. The UN clarified for this report that UNODC is working in Somalia in partnership with the Peacebuilding Support Office through the deployment of a Special Anti-Corruption Advisor; <sup>328</sup> in the Democratic Republic of the Congo, anti-corruption support is being delivered; <sup>329</sup> in Mali, UNODC entrenched an anti-corruption expert within the peacekeeping mission; <sup>330</sup> while in Haiti, UNODC is implementing a project with the support of the United Nations Integrated Office in Haiti, UN partner agencies and other relevant organisations. <sup>331</sup> UNODC also collaborates with the NATO Building Integrity Programme to implement the mandate issued by the General Assembly in June 2021 to increase coordination and cooperation with DPPA and the Department of Peace Operations with a view to strengthening the rule of law and anti-corruption measures in the United Nations peacekeeping and peacebuilding efforts. <sup>332</sup> However, in the absence of concrete action plans and measurable targets as part of the commitment, it can't be determined that the commitment was fulfilled with these actions.	<b>Not selected</b>
--	--	--	---	--	---	---------------------

<sup>328</sup> United Nations Somalia, Countering Corruption, <https://somalia.un.org/en/188310-countering-corruption>

<sup>329</sup> UNODC, UNODC Helping to Prevent Corruption Related to Wildlife Crime and Save Endangered Species in a Congolese National Park, <https://www.unodc.org/unodc/en/frontpage/2021/November/unodc-helping-to-prevent-corruption-related-to-wildlife-crime-and-save-endangered-species-in-a-congolese-national-park.html>

<sup>330</sup> UNODC, Corruption Risk Assessment Within the Malian Penitentiary System, <https://www.unodc.org/westandcentralafrica/en/2022-08-01-corruption-risk-assessment-within-the-malian-penitentiary-system.html>

<sup>331</sup> UNODC, UN Security Council Briefing on the Situation in Haiti, <https://www.unodc.org/unodc/en/speeches/2022/unsc-haiti-260922.html>

<sup>332</sup> NATO, Newsletter #12 - Autumn 2021, [https://www.nato.int/nato\\_static\\_fl2014/assets/pdf/2021/12/pdf/211206-BI\\_newsletter\\_12\\_en.pdf](https://www.nato.int/nato_static_fl2014/assets/pdf/2021/12/pdf/211206-BI_newsletter_12_en.pdf)

7. Support efforts to ensure integrity in service delivery that matter for people's daily lives. We will therefore amplify our efforts to prevent corruption in key social sectors (health, education, water and sanitation) working with the corresponding lead UN agencies such as WHO, UNICEF and UNESCO. Working with WHO, we will support global, regional and country initiatives that strengthen the transparent procurement of health commodities.	External: public integrity		The commitment is not specific and is a general statement of intent to amplify efforts to prevent corruption in key social sectors (health, education, water and sanitation).	The commitment is not measurable, as the actions described are rather vague. It does not include measurable actions or targets to indicate whether and when the commitment will have been achieved. The UN clarified for this report that in December 2021, UNODC established the Global Resource for Anti-Corruption Education and Youth Empowerment initiative in close coordination with UNESCO. <sup>333</sup> UNODC & UNDP also joined the Global Network on Anti-Corruption, Transparency and Accountability in Health Systems established by the World Health Organization. <sup>334</sup> UNODC has also issued a guide on conducting corruption risk assessments in public organisations <sup>335</sup> and guidelines to enable whistleblower protection in the health care sector. <sup>336</sup> UNODC has also published various COVID-19 policy documents to guide national policymakers in dealing with crisis response and recovery efforts. <sup>337</sup> In 2021, UNDP launched the Anti-Corruption Innovation Initiative (ACII) in 11 countries in Asia-Pacific and Africa region to promote transparency, accountability, and anti-corruption through technology and innovation to build forward better and accelerate the achievement of the SDGs. However, in the absence of concrete action plans and measurable targets as part of the commitment, it can't be determined that the commitment was fulfilled with these actions.	<b>Not selected</b>
--	----------------------------	--	---	--	---------------------

<sup>333</sup> United Nations, Global Resource for Anti-Corruption Education and Youth Empowerment, <https://grace.unodc.org/>

<sup>334</sup> World Health Organisation, Tackling Corruption in the Health Sector to Leave No One Behind, <https://www.who.int/news/item/26-02-2019-tackling-corruption-in-the-health-sector-to-leave-no-one-behind>

<sup>335</sup> UNODC, State of Integrity - A Guide on Conducting Corruption Risk Assessments in Public Organizations, [https://www.unodc.org/documents/corruption/Publications/2020/State\\_of\\_Integrity\\_EN.pdf](https://www.unodc.org/documents/corruption/Publications/2020/State_of_Integrity_EN.pdf)

<p>8. Strengthen our efforts to support member states in building accountable and transparent criminal justice systems, to advance integrity through education, and to explore innovative approaches in preventing and combatting corruption, through research (in collaboration with UNICRI) and the use of modern technology.</p>	<p>External: security and law enforcement</p>	<p>The commitment is not specific and is a general statement of intent to support member countries in building accountable and transparent criminal justice systems.</p>	<p>The commitment is not measurable as the actions described are rather vague. It does not include measurable actions or targets to indicate whether and when the commitment will have been achieved. The UN clarified for this report that since 2018, UNODC has assisted 67 countries<sup>338</sup> in their efforts to build accountable and transparent criminal justice systems through legislative reviews, assistance in drafting anti-corruption strategies, setting up anti-corruption bodies and conducting capacity building activities to prevent and counter corruption. In 2021 the UNODC has also established the Global Resource for Anti-Corruption Education and Youth Empowerment (GRACE) initiative.<sup>339</sup> Further, UNODC submitted a background paper to the Working Group on the Prevention of Corruption, on the use of ICT in the implementation of the convention.<sup>340</sup> They are also working on a practical guide on cooperation between supreme audit institutions (SAIs) and anti-corruption bodies (ACBs) that is expected to be launched in November 2022, with a section on cooperation through the use of ICTs. However, in the absence of concrete action plans and measurable targets as part of the commitment, it can't be determined that the commitment was fulfilled with these actions.</p>	<p><b>Not selected</b></p>
---	---	--	--	----------------------------

<sup>336</sup> UNODC, Speak Up for Health! Guidelines to Enable Whistle-Blower Protection in the Health-Care Sector, [https://www.unodc.org/documents/corruption/Publications/2021/Speak\\_up\\_for\\_Health\\_-\\_Guidelines\\_to\\_Enable\\_Whistle-Blower\\_Protection\\_in\\_the\\_Health-Care\\_Sector\\_EN.pdf](https://www.unodc.org/documents/corruption/Publications/2021/Speak_up_for_Health_-_Guidelines_to_Enable_Whistle-Blower_Protection_in_the_Health-Care_Sector_EN.pdf)

<sup>337</sup> UNODC, UNODC COVID-19 Policy Documents, <https://www.unodc.org/unodc/en/covid-19-policy-documents.html>

<sup>338</sup> These are cumulative figures based on UN activity reports. In 2022, UNODC published the first Annual Report of its Corruption and Economic Crime Branch. The report provides figures for 2021: [https://www.unodc.org/documents/corruption/CEB-Annual-Report/2021/CEB\\_Annual\\_Report\\_-\\_2021.pdf](https://www.unodc.org/documents/corruption/CEB-Annual-Report/2021/CEB_Annual_Report_-_2021.pdf)

<sup>339</sup> United Nations, Global Resource for Anti-Corruption Education and Youth Empowerment, <https://grace.unodc.org/>

<sup>340</sup> United Nations COSP, Use of information and communications technologies for the implementation of the United Nations Convention against Corruption - Background paper prepared by the Secretariat, [https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/workinggroup4/2022-June-13-17/CAC-COSP-WG.4-2022-2\\_E.pdf](https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/workinggroup4/2022-June-13-17/CAC-COSP-WG.4-2022-2_E.pdf)

<p>9. Support the development of new practitioner partnerships on institutional integrity, in coordination with international organisations, to drive up standards in sectors such as tax, customs, public expenditure, budget formulation, extractives, and fiscal transparency. We will support broader efforts to promote public integrity, including in improving public sector management and private sector standards and incentives and co-operation on training and education.</p>	<p>External: fiscal integrity</p>	<p>The commitment is not specific and is a general statement of intent to supporting the development of unspecified new practitioner partnerships on institutional integrity and to support broader efforts to promote public integrity.</p>	<p>The commitment is not measurable as the actions described are rather vague. It does not include measurable actions or targets to indicate whether and when the commitment will have been achieved. The UN clarified for this report that the UNODC supported the FACTI Panel that issued its report in 2021, making 14 recommendations on financial integrity for sustainable development. The organisation's work in promoting cooperation between SAIs and ACBs is aimed at promoting greater integrity in the public sector and in the management of public finances.<sup>341</sup> Through the StAR Initiative, UNODC also participated in the World Economic Forum Task Force on Gatekeepers, which developed a framework for private sector intermediaries – collectively referred to as gatekeepers. Several private sector entities have already endorsed the framework.<sup>342</sup> To promote cooperation between tax and criminal justice authorities, including law enforcement agencies, the StAR Initiative published several knowledge products, notably Taxing Crime: A Whole-of-Government Approach to Fighting Corruption, Money Laundering, and Tax Crimes<sup>343</sup> and Signatures for Sale: How Nominee Services for Shell Companies Are Abused to Conceal Beneficial Owners.<sup>344</sup> However, in the absence of concrete action plans and measurable targets as part of the commitment, it can't be determined that the commitment was fulfilled with these actions.</p>	<p><b>Not selected</b></p>
--	-----------------------------------	--	---	----------------------------

<sup>341</sup> Financial Integrity for Sustainable Development, <https://factipanel.org/>

<sup>342</sup> World Economic Forum, The Role and Responsibilities of Gatekeepers in the Fight against Illicit Financial Flows: A Unifying Framework, [https://www3.weforum.org/docs/WEF\\_Gatekeepers\\_endorsement\\_list\\_2021.pdf](https://www3.weforum.org/docs/WEF_Gatekeepers_endorsement_list_2021.pdf)

10. Promote information technologies and other innovative approaches that can help people, local communities, civil society organisations and the media in partnering in the monitoring of institutional integrity.	External: public integrity		The commitment is not specific and is a general statement of intent to promote information technologies and other innovative approaches.		The commitment is not measurable as the actions described are rather vague. It does not include measurable actions or targets to indicate whether and when the commitment will have been achieved. The UN clarified for this report that in 2021 the UNDP launched its Anti-Corruption Innovation Initiative, which aims to promote transparency, accountability and anti-corruption through technology and innovation. The UN Secretariat also published a background paper <sup>345</sup> and notes on “Use of Information and Communications Technologies for the Implementation of the United Nations Convention against Corruption”. <sup>346</sup> UNODC also continued the support for CENOZO, a hub for investigative journalism in West Africa. <sup>347</sup> However, in the absence of concrete action plans and measurable targets as part of the commitment, it can't be determined that the commitment was fulfilled with these actions.	<b>Not selected</b>
---	----------------------------	--	--	--	---	---------------------

<sup>343</sup> The World Bank & UNODC, Taxing Crime : A Whole-of-Government Approach to Fighting Corruption, Money Laundering, and Tax Crimes, <https://openknowledge.worldbank.org/handle/10986/37608>

<sup>344</sup> The World Bank & UNODC, Signatures for Sale: How Nominee Services for Shell Companies Are Abused to Conceal Beneficial Owner, <https://star.worldbank.org/publications/signatures-sale-how-nominee-services-shell-companies-are-abused-conceal-beneficial>

<sup>345</sup> United Nations COSP, Use of Information and Communications Technologies for the Implementation of the United Nations Convention against Corruption - Background paper prepared by the Secretariat, [https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/workinggroup4/2022-June-13-17/CAC-COSP-WG.4-2022-2\\_E.pdf](https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/workinggroup4/2022-June-13-17/CAC-COSP-WG.4-2022-2_E.pdf)

<sup>346</sup> United Nations COSP, Use of Information and Communications Technologies for the Implementation of the United Nations Convention against Corruption - Note by the Secretariat, <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/workinggroup4/2022-June-13-17/CAC-COSP-WG.4-2022-CRP.2.pdf>

<sup>347</sup> UNODC, Status of implementation of Conference resolutions 8/7, 8/8, 8/11, 8/12 and 8/14, on the prevention of corruption, [https://www.unodc.org/documents/treaties/UNCAC/COSP/session9/CAC-COSP-2021-12/V2107379\\_E.pdf](https://www.unodc.org/documents/treaties/UNCAC/COSP/session9/CAC-COSP-2021-12/V2107379_E.pdf)

11. Take all necessary measures to prevent and combat corruption in our activities and operations, by enforcing compliance with our ethical values and standards, and ensuring the effective governance and integrity of all procurement processes.	Internal: integrity		The commitment is not specific and is a general statement of intent to combat corruption. The UN clarified for this report that this refers to values, regulations and rules of the United Nations Secretariat and the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat published in 2016. <sup>348</sup> However, this still remains unspecific.		The commitment is not measurable as the actions described are rather vague. It does not include measurable actions or targets to indicate whether and when the commitment will have been achieved.	<b>Not selected</b>
12. Co-host, in collaboration with the UK and relevant partners, a follow-up high-level meeting to the UK Summit, in the margins of the ministerial week of the 72 Session of the General Assembly (September 2017 in New York).	External: international cooperation and support		The commitment is specific as it focuses on a follow-up high-level meeting to the UK Summit.		The commitment is not measurable because the date of the planned meeting was before the commitment was made in October 2018. This is because the UNDP/UNODC commitments are reiterations from the commitments made at the UK Summit in 2016. Further it was decided (and UNODC was mandated) to focus on the General Assembly's (GA) call for a special session against corruption, <sup>349</sup> rather than an event in the margins of the GA with an undefined outcome and follow-up process. The UN clarified for this report that they further strengthened commitments made by participating countries at the UK Summit 2016 in the UNGASS political declaration.	<b>Not selected</b>

<sup>348</sup> United Nations Secretariat, Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat, <https://documents-dds-ny.un.org/doc/UNDOC/GEN/N16/285/87/PDF/N1628587.pdf?OpenElement>

<sup>349</sup> UNGASS 2021, Special session of the General Assembly against corruption, <https://ungass2021.unodc.org/ungass2021/index.html>

13. UNDP will continue its support to developing countries to increase domestic resource mobilization, through the OECD-UNDP Joint initiative on Tax Inspectors without Borders. We will also work within the framework of dialogue provided by the United Nations Committee of Experts on International Cooperation in Tax Matters which gives special attention to developing countries and countries with economies in transition.	External: fiscal integrity		The commitment is specific as it focuses on developing countries to increase domestic resource mobilisation through the OECD-UNDP joint initiative on Tax Inspectors without Borders (TIWB), which was launched in 2015.		The commitment is not measurable as the actions described are rather vague. It does not include measurable actions or targets to indicate whether and when the commitment will have been achieved. The UN clarified for this report that as of 30 June 2022, TIWB programmes spanned 54 jurisdictions, with 56 completed and 50 current programmes, including 21 South-South programmes. Building on its impact in audit work, TIWB has expanded its support to provide practical hands-on assistance on criminal tax investigation, the effective use of automatic exchange of information data, digitalisation of tax administrations and tax and the environment. <sup>350</sup> In early 2022 UNDP launched a tax for SDGs initiative to support developing countries in increasing domestic resource mobilisation and achieving the Sustainable Development Goals. <sup>351</sup> However, in the absence of concrete action plans and measurable targets as part of the commitment, it can't be determined that the commitment was fulfilled with these actions.	<b>Not selected</b>
---	----------------------------	--	--	--	--	---------------------

<sup>350</sup> OECD, Tax Inspectors Without Borders - Annual Report 2022, <http://www.tiwb.org/resources/reports-case-studies/tax-inspectors-without-borders-annual-report-2022.htm>

<sup>351</sup> UNDP, Tax for SDGs Initiative, <https://www.taxforsdgs.org/about>

14. UNODC will partner with international sports bodies in the development of tools, approaches and initiatives in support of the effective implementation of the high level principles.	External: public integrity		The commitment is not specific and is a general statement of intent to partner with international sports bodies. The UN clarified for this report that this commitment refers to UNODC Programme on Safeguarding Sport from Corruption and Crime, launched in 2017. <sup>352</sup>	The commitment is not measurable as it is rather vague in its promised actions and misses clear targets for when it will be achieved. The UN clarified for this report that in 2020, the UNODC signed an MoU with FIFA, <sup>353</sup> and its MoU with the International Olympic Committee was renewed the following year. <sup>354</sup> In 2021, UNODC supported the G20 in adopting the High-Level Principles on Tackling Corruption in Sport. <sup>355</sup> That year, the first UNODC Global Report on Corruption in Sport was published in December. <sup>356</sup> However, in the absence of concrete action plans and measurable targets as part of the commitment, it can't be determined that the commitment was fulfilled with these actions.	<b>Not selected</b>
--	----------------------------	--	--	---	---------------------

<sup>352</sup> UNODC, Safeguarding Sport from Corruption and Crime, <https://www.unodc.org/unodc/safeguardingsport/>

<sup>353</sup> UNODC, UNODC, FIFA Partner to Kick Out Corruption and Foster Youth Development through Football, <https://www.unodc.org/unodc/en/press/releases/2020/September/unodc--fifa-partner-to-kick-out-corruption-and-foster-youth-development-through-football.html>

<sup>354</sup> UNODC, IOC and UNODC Extend Collaboration to Fight Corruption and Crime in Sport, <https://www.unodc.org/unodc/en/frontpage/2021/November/ioc-and-unodc-extend-collaboration-to-tackle-youth-crime-through-sport.html>

<sup>355</sup> UNODC, G20 High-Level Principles on Tackling Corruption in Sport, [https://www.unodc.org/documents/corruption/G20-Anti-Corruption-Resources/Principles/2021\\_G20\\_High-Level\\_Principles\\_on\\_Tackling\\_Corruption\\_in\\_Sport.pdf](https://www.unodc.org/documents/corruption/G20-Anti-Corruption-Resources/Principles/2021_G20_High-Level_Principles_on_Tackling_Corruption_in_Sport.pdf)

<sup>356</sup> UNODC, UNODC Global Report on Corruption in Sport, <https://www.unodc.org/unodc/en/safeguardingsport/grcs/index.html>

15. UNODC, including through its Stolen Asset Recovery Initiative (StAR) jointly implemented with the World Bank, will step up its efforts to advance an international policy environment more conducive to the effective recovery and return of stolen assets and support individual countries in pursuing asset recovery efforts at domestic and international levels. UNODC will further support through StAR the launch and implementation of a Global Forum on Asset Recovery.	External: fiscal integrity		The commitment is specific in that it focuses on the launch and implementation of a Global Forum on Asset Recovery within the StAR Initiative.		The commitment can technically be measured based on whether the Global Forum on Asset Recovery has been launched, but this was already the case when the commitment was made (launched in December 2017). The UN clarified for this report that they continued to provide country-level technical assistance <sup>357</sup> and has issued several publications aimed at advancing the effective recovery and return of stolen assets. <sup>358</sup>	<b>Not selected</b>
---	----------------------------	--	--	--	---	---------------------

<sup>357</sup> The World Bank & UNODC, Global Forum for Asset Recovery (GFAR), <https://star.worldbank.org/case-study/global-forum-asset-recovery-gfar>

<sup>358</sup> The World Bank & UNODC, Publications Library - Results for "Asset Recovery", [https://star.worldbank.org/publications?f%5B0%5D=focus\\_area%3A88](https://star.worldbank.org/publications?f%5B0%5D=focus_area%3A88)

16. UNODC and OECD propose a joint initiative to fast track introduction of the foreign bribery offence (article 16 of UNCAC) in parties to UNCAC other than parties to the OECD Anti Bribery Convention, and to provide assistance in the preparation and handling of mutual legal assistance requests in relation to foreign bribery in line with chapter IV of UNCAC and with the OECD Anti Bribery Convention.	External: fiscal integrity		The commitment is specific in proposing a joint initiative to fast track the introduction of the foreign bribery offence (article 16 of UNCAC) in parties to UNCAC other than parties to the OECD Anti-Bribery Convention, and to provide assistance in the preparation and handling of mutual legal assistance requests in relation to foreign bribery in line with chapter IV of UNCAC and with the OECD Anti-Bribery Convention.		The commitment is not measurable because the language of the commitment is non-comital in proposing a joint initiative with technical assistance, and there are no benchmarks or measurable actions the UN agencies could take to indicate whether it has been achieved. In 2021 launched Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network) as a one-stop virtual hub that provides resources and tools to track, investigate and prosecute cases of cross-border corruption. <sup>359</sup> The GlobE network cooperates with the OECD Global Law Enforcement Network against Transnational Bribery (GLEN) <sup>360</sup> However, an explicit “joint initiative” was not launched, as proposed.	<b>Not selected</b>
--	----------------------------	--	---	--	---	---------------------

<sup>359</sup> UNODC, Cross-border Cooperation to End Corruption, <https://globenetwork.unodc.org/>

<sup>360</sup> UNODC, Anti-Corruption Law Enforcement Networks and Organizations, <https://globenetwork.unodc.org/globenetwork/en/network/anti-corruption-law-enforcement-networks-and-organizations.html>

17. The UN agencies, funds and programmes, members of the International Aid Transparency Initiative (IATI), reiterate their commitment to comply with the data standard set by the IATI as a way to enhance transparency and to build increased accountability amongst each other and with donors.	Internal: transparency & accountability		The commitment is specific as it targets compliance with the data standard set by the IATI.	The commitment is not measurable as it is rather vague in complying with the IATI data standards. It is unclear when compliance will be reached and how. The UNDP clarified for this report that they published detailed information on more than 4,500 projects worth over US\$6.8 billion in 2022, making this information available through their own transparency portal, open.undp.org, as well as through the IATI registry. <sup>361</sup> The UNDP ranks third in the Aid Transparency Index 2022 with a “very good” score of 96.6. Still, Publish What You Fund recommends that UNDP should improve its publication of detailed project budgets across all of its activities, publish all project performance information, such as results data across all of its activities, and ensure full sub-national locations are available across all activities. <sup>362</sup> UNICEF reached rank 6 with a score of 92.9. UN-OCHA only ranks in the good category in position 17 with a score of 74. <sup>363</sup>	<b>Not selected</b>
--	---	--	---	---	---------------------

<sup>361</sup> UNDP, Transparency Portal, <https://open.undp.org/>

<sup>362</sup> Publish What You Fund, Aid Transparency Index 2022 - United Nations Development Programme (UNDP), <https://www.publishwhatyoufund.org/the-index/2020/undp/>

<sup>363</sup> Publish What You Fund, Aid Transparency Index 2022, <https://www.publishwhatyoufund.org/the-index/2020/un-ocha/>

# WORLD BANK GROUP

---

The International Bank for Reconstruction and Development, soon called the World Bank, was founded in 1944 at the Bretton Woods conference to help finance the reconstruction of Europe after the devastation of World War II.<sup>364</sup> Today, the WBG's mission is to end extreme poverty (defined as living below US\$1.9 a day) and build growth for the bottom 40 per cent of the income distribution.<sup>365</sup> The WBG provides loans, grants and technical assistance, undertaking fully financed, co-financed and "blended" projects.<sup>366</sup>

## External anti-corruption activities

The WBG contributes to the fight against corruption through initiatives that strengthen public sector integrity and management in client countries. Priorities include assisting public financial management reforms, civil service reforms and various initiatives to improve transparency and accountability. One of the bank's key thematic initiatives is the public expenditure and financial accountability (PEFA) project, jointly implemented with International Organisations and donors (including the IMF and the EU Commission).<sup>367</sup> Another key thematic focus of the WBG is leveraging technological developments such as machine learning to detect corruption better.<sup>368</sup>

Illicit financial flows (IFFs) are also a thematic priority for the WBG, and the bank is working to reduce IFFs by investing in capacity building and technical assistance<sup>369</sup> in areas such as national auditing, domestic revenue administration and natural resource management<sup>370</sup> as well as in the areas of AML/TF.<sup>371</sup> The WBG's ML/TF national risk assessment tool helps identify sector specific ML/TF risks and can help inform the design of policies that respond to these risks.<sup>372</sup> The World Bank's Financial Market Integrity Unit is active in supporting countries and organisations in fighting dirty money,<sup>373</sup> building capacity to investigate money laundering, enhancing beneficial ownership transparency and implementing asset disclosure systems.<sup>374</sup> It is the driving force of the Stolen Asset Recovery Initiative (StAR), which created a public database of international asset recovery cases, which is temporarily disabled at the moment.<sup>375</sup>

In addition to these thematic programmes, the bank has a number of governance reform and anti-corruption projects. However, the exact number of projects on the WBG's project tracker may differ depending on the search criteria.<sup>376</sup> Via a separate page on their website, the WBG provides an

---

<sup>364</sup> WBG, History, <https://www.worldbank.org/en/about/history>

<sup>365</sup> WBG, History, <https://www.worldbank.org/en/about/history>

<sup>366</sup> WBG, What We Do, <https://www.worldbank.org/en/what-we-do>

<sup>367</sup> Public Expenditure and Financial Accountability (PEFA), What is PEFA, <https://www.pefa.org/about>

<sup>368</sup> WBG. 2020. How WBG is Using Data to Better Detect Fraud and Corruption, <https://blogs.worldbank.org/governance/how-world-bank-using-data-better-detect-fraud-and-corruption>

<sup>369</sup> WBG, Anticorruption Fact Sheet, <https://www.worldbank.org/en/news/factsheet/2020/02/19/anticorruption-fact-sheet>

<sup>370</sup> WBG, Illicit Financial Flows (IFFs), <https://www.worldbank.org/en/topic/financialsector/brief/illicit-financial-flows-iffs>

<sup>371</sup> WBG, Financial Integrity, <https://www.worldbank.org/en/topic/financialmarketintegrity>

<sup>372</sup> WBG, Risk Assessment Support for Money Laundering/Terrorist Financing, <https://www.worldbank.org/en/topic/financialsector/brief/antimoney-laundering-and-combating-the-financing-of-terrorism-risk-assessment-support>

<sup>373</sup> WBG, Financial Integrity, <https://www.worldbank.org/en/topic/financialmarketintegrity>

<sup>374</sup> WBG, Beneficial Ownership Transparency, <https://olc.worldbank.org/content/beneficial-ownership-transparency>

<sup>375</sup> WBG, Financial Integrity, <https://www.worldbank.org/en/topic/financialmarketintegrity>

<sup>376</sup> WBG, Projects & Operations, <https://projects.worldbank.org/en/projects-operations/projects-home>

overview of their anti-corruption work, including cases.<sup>377</sup> However there is no systematic overview of all anti-corruption projects, and it is difficult to determine how much of the total WBG budget is allocated towards anti-corruption.

For decades, the WBG shied away from candid discussions of corruption to avoid meddling in the internal affairs of member countries. Today, however, the WBG sees corruption as a central obstacle to its mission of ending extreme poverty and as central to its mission.<sup>378</sup> However, with a growing focus on blending and fragile states, the risks of projects being exposed to corruption may increase.<sup>379</sup>

### **Internal transparency, accountability & integrity architecture**

The WBG publishes key documents on its open knowledge repository<sup>380</sup> and has readily available fiscal data<sup>381</sup> and audit reports for each institution.<sup>382</sup>

However, the WBG's different institutions do not perform equally in terms of transparency. On the 2022 Aid Transparency Index, the International Development Association (IDA) is ranked as the second most transparent development agency out of 50 with a "very good" score of 97.1. On the other hand, the International Finance Corporation (IFC) only ranks 35 out of 50 with a modest score of 53.<sup>383</sup> Whereas IDA publishes all relevant data in the International Aid Transparency Initiative (IATI) registry monthly,<sup>384</sup> IFC fails to publish relevant performance related documents and financial and budgetary data adequately.<sup>385</sup> In particular, a lack of transparency may be a problem for "blended finance" projects, where development finance is used to mobilise additional commercial finance, which bears potential high corruption risks by involving profit driven actors such as pension funds, commercial banks and sovereign wealth funds. However, IFC has improved substantially since 2016.<sup>386</sup>

The World Bank's access to information policy allows any individual to request information from the WBG.<sup>387</sup> The policy guarantees access to information that is not part of the list of exceptions.<sup>388</sup> According to the annual report of the implementation of the policy, 16 requests were denied in 2021 out of a total of 589 requests.<sup>389</sup>

---

<sup>377</sup> WBG, Combating Corruption, <https://www.worldbank.org/en/topic/governance/brief/anti-corruption>

<sup>378</sup> Devex. 2018. Can the World Bank 'Sell' Anti-Corruption?, <https://www.devex.com/news/can-the-world-bank-sell-anti-corruption-92678>

<sup>379</sup> Transparency International, Better Blending, <https://www.transparency.org/en/blog/better-blending-1>

<sup>380</sup> WBG, World Bank Annual Reports & Financial Statements, <https://openknowledge.worldbank.org/handle/10986/2127>

<sup>381</sup> WBG, Fiscal Year Data, <https://www.worldbank.org/en/about/annual-report/fiscal-year-data>

<sup>382</sup> WBG, Financial Results – Overview, <https://financesapp.worldbank.org/summaryinfo/overview/>

<sup>383</sup> Publish What You Fund, Aid Transparency Index 2022, [https://www.publishwhatyoufund.org/wp-content/uploads/dlm\\_uploads/2022/06/Aid-Transparency-Index-2022.pdf](https://www.publishwhatyoufund.org/wp-content/uploads/dlm_uploads/2022/06/Aid-Transparency-Index-2022.pdf)

<sup>384</sup> Publish What You Fund, World Bank International Development Association (World Bank-IDA), <https://www.publishwhatyoufund.org/the-index/2022/world-bank-international-development-association-ida/>

<sup>385</sup> Publish What You Fund, World Bank International Finance Corporation (World Bank-IFC), <https://www.publishwhatyoufund.org/the-index/2022/world-bank-international-financial-corporation-ifc/>

<sup>386</sup> Transparency International, Better Blending, <https://www.transparency.org/en/blog/better-blending-1>

<sup>387</sup> WBG, Access to Information, <https://www.worldbank.org/en/access-to-information>

<sup>388</sup> WBG, List of Exceptions, <https://www.worldbank.org/en/access-to-information/ai-exception>

<sup>389</sup> WBG, Access to Information Annual Report FY2021, <https://thedocs.worldbank.org/en/doc/7a92bafb1fb3bafb9e927c96814037e8-0090012022/original/Access-to-Information-FY21-annual-report.pdf>

The Integrity Vice Presidency (INT) is the chief anti-corruption body of the WBG.<sup>390</sup> It has three core mandates: investigations, integrity compliance and corruption prevention.<sup>391</sup> In addition, INT is responsible for receiving complaints about corruption and fraud from the WBG's complaints form<sup>392</sup> and for investigating the allegations grave enough to warrant an investigation.<sup>393</sup> To determine the gravity, the INT considers a number of factors, such as the seriousness, the credibility, the availability of corroborating evidence and the amount of project and contract funds involved. When a complaint does not meet the full investigation threshold, INT works with World Bank Group operational staff to address the issues raised.<sup>394</sup> The World Bank Group Sanctions System Annual Report provides an overview of the number of complaints, investigations and sanctions.<sup>395</sup>

The INT's Integrity Compliance Officer monitors these sanctions and collaborates with the sanctioned entity, assisting them in implementing a so-called integrity compliance programme. It also decides when/if to lift sanctions after successfully implementing these programmes.<sup>396</sup> In addition, the Preventive Services Unit (sometimes called Preventive Services and Corporate Initiatives) is responsible for mainstreaming compliance throughout the WBG's projects. Its activities include training and advisory services on corruption mitigation measures to WBG staff and analytical support to country offices in states with a high risk of corruption.<sup>397</sup> INT reports to the president of the WBG and the audit committee and is independent of other secretariat functions in the WBG.

The Group Internal Audit is the WBG's internal audit office. It also acts as a WBG wide risk advisory service focused on risk management to help safeguard WBG resources.<sup>398</sup>

The World Bank Group has three different accountability mechanisms, depending on the institution implementing a project that may have had adverse effects.<sup>399</sup> The WBG Inspection Panel<sup>400</sup> receives complaints and investigates potential non-compliance in projects implemented by the IDA or IBRD.<sup>401</sup> Alternatively, project affected people can contact the "additional mechanism" – the Grievance Redress Service (GRS). The GRS appears to be focused on dispute resolution and

---

<sup>390</sup> WBG, Integrity Vice Presidency, <https://www.worldbank.org/en/about/unit/integrity-vice-presidency>

<sup>391</sup> WBG. 2022. World Bank Group Sanctions System Annual Report FY21, <https://documents1.worldbank.org/curated/en/284891634566178252/pdf/World-Bank-Group-Sanctions-System-FY21.pdf>

<sup>392</sup> WBG, Complaints Form, <https://wbgcmsprod.microsoftcrmportals.com/en-US/anonymous-users/int-fraud-management/create-new-complaint/>

<sup>393</sup> WBG, Integrity Vice Presidency, <https://www.worldbank.org/en/about/unit/integrity-vice-presidency>

<sup>394</sup> WBG, Integrity Vice Presidency – Investigations, <https://www.worldbank.org/en/about/unit/integrity-vice-presidency/investigations>

<sup>395</sup> WBG. 2022. World Bank Group Sanctions System Annual Report FY21, <https://documents1.worldbank.org/curated/en/284891634566178252/pdf/World-Bank-Group-Sanctions-System-FY21.pdf>

<sup>396</sup> WBG, Integrity Compliance at WBG Group: Frequently Asked Questions, <https://thedocs.worldbank.org/en/doc/da26092a692560030e0f2dd5c0a8c07b-0090012020/original/ICO-FAQs-4-2020.pdf>

<sup>397</sup> WBG. 2022. World Bank Group Sanctions System Annual Report FY21, <https://documents1.worldbank.org/curated/en/284891634566178252/pdf/World-Bank-Group-Sanctions-System-FY21.pdf>

<sup>398</sup> WBG, Group Internal Audit (GIA), <https://www.worldbank.org/en/about/unit/internal-audit-vice-presidency>

<sup>399</sup> WBG, Independent Oversight and Accountability Functions of WBG Group, [https://www.inspectionpanel.org/sites/www.inspectionpanel.org/files/documents/Accountability-and-oversight-graphic\\_06202019.pdf](https://www.inspectionpanel.org/sites/www.inspectionpanel.org/files/documents/Accountability-and-oversight-graphic_06202019.pdf)

<sup>400</sup> WBG, About the Inspection Panel, <https://www.inspectionpanel.org/about-us/about-inspection-panel>

<sup>401</sup> WBG, How to File a Complaint (Request for Inspection), <https://www.inspectionpanel.org/how-to-file-complaint>

solutions that involve more dialogue than the inspection panel (investigation and inspection). For this reason, the GRS redirects any complaints of direct corruption or fraud towards INT.<sup>402</sup>

The WBG's Compliance Advisor Ombudsman (CAO) is responsible for projects by the International Finance Corporation (IFC) and the Multilateral Investment Guarantee Agency (MIGA). In addition to acting as an accountability mechanism, CAO can also undertake investigations and audits when there are credible reasons to suspect that an IFC or MIGA project did not comply with relevant environmental and social standards.<sup>403</sup>

The World Bank has a whistleblower policy in the form of Staff Rule 8.02: Protections and Procedures for Reporting Misconduct (Whistleblowing).<sup>404</sup> However a 2019 report by the Government Accountability Project mentions that the policy has a vague statute of limitations. "The WB failed to provide in its policy a stipulation for an annual report or other review process to track how many whistleblowers use their rights and a process for making changes based on lessons learned". However the report also concludes: "Although having a formal review process to track the policy would elevate the effectiveness of this policy, it is worth noting that the WB Administrative Tribunal provided the greatest amount of transparency compared to the other banks assessed for this report".<sup>405</sup>

While there have been cases of corruption in World Bank projects in the past, the WBG has installed one of the more complex internal integrity frameworks, which looks fit for purpose, at least on paper. However, it was not able to avoid the 2021 data-rigging scandal relating to the World Bank's Doing Business report on countries' business climate.<sup>406</sup>

## IACC 2018 anti-corruption commitments

The commitments by the WBG are somewhat specific but do not include any measurable actions beyond the description of broad work programmes. They primarily target external programmes in public, financial and business integrity. Particularly, they mention: technological innovations such as artificial intelligence, beneficial ownership, data literacy training and education tools, improving the use of existing diagnostic tools such as PEFA, TADAT and the inclusion of gender dimensions in their work.

The World Bank seems to have been quite active in developing new tools such as ProACT, the prototype procurement anti-corruption and transparency tool, publishing various reports and guides, and hosting events to facilitate exchange on the before mentioned issues.

However, without concrete action plans and measurable targets, a full monitoring that determines whether or not commitments have been achieved is not possible.

---

<sup>402</sup> WBG, Grievance Redress Service, <https://www.worldbank.org/en/projects-operations/products-and-services/grievance-redress-service>

<sup>403</sup> Compliance Advisor Ombudsman, About Us, <https://www.cao-ombudsman.org/about-us>

<sup>404</sup> WBG, Staff Rule 8.02 – Protections and Procedures for Reporting Misconduct (Whistleblowing), <https://ppfdocuments.azureedge.net/c83a8618-27c1-4d4e-910c-4f73ae1246ab.pdf>

<sup>405</sup> Government Accountability Project, An Assessment of the Effectiveness of the Regional Development Banks' Whistleblower Policies, <https://whistleblower.org/wp-content/uploads/2019/09/Assessment-of-the-Implementation-of-the-International-Banks-Whistleblower-Policies-3.pdf>

<sup>406</sup> World Bank, World Bank Aims to Replace Cancelled 'Doing Business' Report in Two Years, <https://www.reuters.com/business/world-bank-aims-replace-cancelled-doing-business-report-two-years-2021-11-10/>

World Bank				
Commitment	Theme	Specific?	Measurable?	Monitoring
1. We will leverage new technological innovations such as artificial intelligence to develop global public goods that can be used to analyze big data sets to identify and help prevent corruption and other fiduciary risks in public procurement.	External: public integrity	The commitment is specific as it targets leveraging new technological innovations to develop global public goods that can be used to analyse big data sets to identify and help prevent corruption and other fiduciary risks in public procurement.	The commitment is not measurable because there are no measurable actions and targets the World Bank could take to indicate whether it will have been achieved. The WBG clarified for this report that they developed ProACT, the prototype procurement anti-corruption and transparency tool, that provides access to open data from national electronic procurement systems from 46 countries and to open data on World Bank and IDB financed contracts for over 100 countries. <sup>407</sup> They further published a paper on GovTech and Fraud Detection in Public Administration <sup>408</sup> and a technical guide on Automated Risk Analysis of Asset and Interest Declarations of Public Officials as part of the StAR alliance with UNODC. <sup>409</sup> The WBG and the Korea Development Institute also hosted a symposium on data analytics for anti-corruption in public administration and was hosting an awareness raising event Tech for Integrity. <sup>410</sup> However, since the commitment was rather vague in terms of concrete actions and what products or publications were promised, it cannot be fully assessed whether this commitment was fulfilled or not.	<b>Not selected</b>

<sup>407</sup> ProACT Procurement Anticorruption and Transparency platform, <https://www.procurementintegrity.org/>

<sup>408</sup> The World Bank, Finding Fraud : GovTech and Fraud Detection in Public Administration (English), <https://documents.worldbank.org/en/publication/documents-reports/documentdetail/887311603104832916/finding-fraud-govtech-and-fraud-detection-in-public-administration>

<sup>409</sup> The World Bank & UNODC, Automated Risk Analysis of Asset and Interest Declarations of Public Officials <https://star.worldbank.org/publications/automated-risk-analysis-asset-and-interest-declarations-public-officials>

<sup>410</sup> The World Bank, Tech for Integrity, <https://live.worldbank.org/tech-integrity>

<p>2. Expand the collection, dissemination and use of common standards to collect beneficial ownership information among both international organizations and countries to facilitate the use of beneficial ownership information to promote clean business, and combat corruption and illicit financial flows.</p>	<p>External: fiscal integrity</p>	<p>The commitment is specific as it targets the use of common standards to collect beneficial ownership information and facilitates the use of beneficial ownership information to promote clean business, and combat corruption and illicit financial flows.</p>	<p>The commitment is not measurable because there are no measurable actions and targets the World Bank could take to indicate whether it will have been achieved. The WBG clarified for this report that they published a report on Signatures for Sale: How Nominee Services for Shell Companies Are Abused to Conceal Beneficial Owners,<sup>411</sup> a lessons learned paper on Opening Pandora's Box: What the Latest Leaks Mean for the World Bank's Mission,<sup>412</sup> and a chapter on beneficial ownership transparency as part of their Enhancing Government Effectiveness and Transparency: The Fight Against Corruption publication.<sup>413</sup> They also published country specific beneficial ownership guides, which are currently in process of getting updated.<sup>414</sup> The WBG further provides technical assistance via the Global Tax Program and prepared and/or supported the enactment of beneficial ownership legislation in six countries.<sup>415</sup> Via StAR, the World Bank was also involved in the FATF process to review and revise Recommendation 24 on beneficial ownership transparency of legal persons, including through leadership of a project group on obstacles to transparency<sup>416</sup> and hosted an event on Ending the Shell Game: A New Global Norm for Beneficial Ownership Transparency.<sup>417</sup> However, since the commitment was rather vague in terms of concrete actions and what products or publications were promised, it cannot be fully assessed whether this commitment was fulfilled or not.</p>	<p><b>Not selected</b></p>
---	-----------------------------------	---	--	----------------------------

<sup>411</sup> The World Bank & UNODC, Signatures for Sale: How Nominee Services for Shell Companies Are Abused to Conceal Beneficial Owners, <https://star.worldbank.org/publications/signatures-sale-how-nominee-services-shell-companies-are-abused-conceal-beneficial>

<sup>412</sup> The World Bank, Opening Pandora's Box: What the Latest Leaks Mean for the World Bank's Mission, <https://documents1.worldbank.org/curated/en/696301636630729426/pdf/Opening-Pandoras-Box-What-the-Latest-Leaks-Mean-for-the-World-Banks-Mission.pdf>

<sup>413</sup> The World Bank, Beneficial Ownership Transparency, <https://thedocs.worldbank.org/en/doc/734641611672284678-0090022021/original/BeneficialOwnershipTransparency.pdf>

3. Pursue collective action with the private sector to support broader disclosure of beneficial ownership information as part of a clean business initiative.	External: business integrity		The commitment is specific as it pursues collective action with the private sector to support broader disclosure of beneficial ownership information as part of a clean business initiative.	The commitment is not measurable it does not include measurable actions or targets to indicate whether it will have been achieved. The WBG clarified for this report that the UNODC-World Bank Stolen Asset Recovery Initiative supported a cross-sector WEF Gatekeeper Taskforce convened by the World Economic Forum's Partnering Against Corruption Initiative (PACI). The taskforce consists of industry leaders in finance, investment, real estate, corporate law, accounting and the art and antiquities markets, who developed a new private sector led, self-regulatory framework for gatekeepers to combat corruption and illicit financial flows. Launched at an UNGASS side event in June 2021, the framework highlights the importance of disclosure of beneficial ownership information as part of due diligence conducted by gatekeepers. <sup>418</sup> However, since the commitment was rather vague in terms of concrete actions and what products or publications were promised, it cannot be fully assessed whether this commitment was fulfilled or not.	<b>Not selected</b>
---	---------------------------------	--	--	--	---------------------

<sup>414</sup> The World Bank & UNODC, StAR Beneficial Ownership Guides, <https://star.worldbank.org/publications?f%5B0%5D=category%3A89>

<sup>415</sup> The World Bank, The Global Tax Program, <https://www.worldbank.org/en/programs/the-global-tax-program>

<sup>416</sup> FATF, Public Statement on Revisions to R.24, <https://www.fatf-gafi.org/publications/fatfrecommendations/documents/r24-statement-march-2022.html>;

<sup>417</sup> The World Bank, Ending the Shell Game: A New Global Norm for Beneficial Ownership Transparency, <https://live.worldbank.org/ending-shell-game>

<sup>418</sup> StAR, World Economic Forum Partnering Against Corruption Initiative (PACI), The Role and Responsibilities of Gatekeepers in the Fight against Illicit Financial Flows: A Unifying Framework, <https://star.worldbank.org/publications/role-and-responsibilities-gatekeepers-fight-against-illicit-financial-flows-unifying>

<p>4. Move from radical transparency to data literacy to ensure that those accessing data have the knowledge and tools to turn the data into useful information that can engage and build trust across civil society. This will include developing training and education tools for end-users (citizens, CSOs, media) to fully understand available data and how to make use of that data.</p>	<p>External: public integrity</p>	<p>The commitment is specific as it is about developing trainings and education tools and increasing data literacy.</p>	<p>The commitment is not measurable because it does not include measurable actions or targets to indicate whether it will have been achieved. The WBG clarified for this report that data literacy and the use of data for building trust and controlling corruption were themes of publications and activities: For example the World Development Report 2021: Data for Better Lives,<sup>419</sup> a Symposium on Data Analytics for Anti-corruption in Public Administration Crowdsourcing, 23 papers on the innovative use of data for understanding and controlling corruption,<sup>420</sup> and the support for data literacy programmes in a number of countries.<sup>421</sup> As part of the consultations for ProACT, the prototype procurement anti-corruption and transparency tool, the World Bank included data users and developed a video on how to use the tools, which is included on its website.<sup>422</sup> However, since the commitment was rather vague in terms of concrete actions and what training and educational tools were promised, it cannot be fully assessed whether this commitment was fulfilled or not.</p>	<p><b>Not selected</b></p>
--	-----------------------------------	---	--	----------------------------

<sup>419</sup> The World Bank, World Development Report 2021: Data for Better Lives, <https://www.worldbank.org/en/publication/wdr2021>

<sup>420</sup> The World Bank, Symposium on Data Analytics and Anticorruption, <https://www.worldbank.org/en/events/2021/10/25/symposium-on-data-analytics-and-anticorruption#1>

<sup>421</sup> The World Bank, Increasing Data Accessibility and Usability for Prosperous Nepal, <https://www.worldbank.org/en/news/press-release/2019/07/18/increasing-data-accessibility-and-usability-for-prosperous-nepal>

<sup>422</sup> ProACT, The Importance of Transparency and Integrity in Public Procurement, <https://www.procurementintegrity.org/about>

5. Improve the analysis and measurement of the impact of corruption in core government processes by improving the use of existing diagnostic tools such as PEFA, TADAT, and thus strengthening the capability to identify, implement and measure the impact of tailored solutions.	External: public integrity		The commitment is specific as it is about improving the analysis and measurement of the impact of corruption in core government processes and improving the use of existing diagnostic tools such as PEFA, TADAT, and thus strengthening the capability to identify, implement and measure the impact of tailored solutions.	The commitment is not measurable because there are no measurable actions and targets the World Bank could take to indicate whether it will have been achieved. The WBG clarified for this report that they increased the number of TADAT assessments under WB leadership/participation to 22 national and 6 sub-national TADAT assessments undertaken under bank's leadership or participation, and more than 30 additional WBG assessors TADAT certified in 2021. <sup>423</sup> Also the PEFA programme has expanded to support countries in many new areas, highlighted on the website, notably on many aspects of response to COVID-19. <sup>424</sup> However, since the commitment was rather vague in terms of concrete actions on how they aimed to improve the use of existing diagnostic tools, it cannot be fully assessed whether this commitment was fulfilled or not.	<b>Not selected</b>
--	----------------------------	--	--	---	---------------------

<sup>423</sup> The World Bank, <https://www.worldbank.org/en/events/2021/11/30/tax-administration-diagnostic-assessment-tool-tadat-assessment-for-reform-reflections-and-lessons-learned-from-the-world>

<sup>424</sup> PEFA, <https://www.pefa.org/>

6. We will expand the development of country-specific diagnostic tools to set baselines and measure progress of anti-corruption efforts.	External: public integrity		The commitment is specific as it is about expanding the development of country specific diagnostic tools to set baselines and measure progress of anti-corruption efforts.		The commitment is not measurable because there are no measurable actions and targets to indicate whether it will have been achieved. The WBG clarified for this report that they produced several guidance notes on diagnostic tools related to anti-corruption, notably on state capture: For example, on How to Identify Capture and Design Privilege-Resistant Policies <sup>425</sup> and State Capture Analysis: A How to Guide for Practitioners. <sup>426</sup> The bank also implemented several country specific diagnostics to set baselines and measure the progress of anti-corruption efforts. For example, in Brazil, Ethics and Corruption in the Federal Public Service: Civil Servants' Perspectives. <sup>427</sup> The bank is further developing updated guidance on integrating governance and political economy analysis into systematic country diagnostics. However, since the commitment was rather vague in terms of concrete diagnostic tools they planned to develop it cannot be fully assessed whether this commitment was fulfilled or not.	<b>Not selected</b>
--	----------------------------	--	--	--	--	---------------------

<sup>425</sup> The World Bank, How to Identify Capture and Design Privilege-Resistant Policies, <https://documents1.worldbank.org/curated/en/537291636611822955/pdf/How-to-Identify-Capture-and-Design-Privilege-Resistant-Policies.pdf>

<sup>426</sup> The World Bank, State Capture Analysis A How to Guide for Practitioners, <https://openknowledge.worldbank.org/bitstream/handle/10986/35606/State-Capture-Analysis-A-How-to-Guide-for-Practitioners.pdf?sequence=1&isAllowed=y>

<sup>427</sup> The World Bank, Ethics and Corruption in the Federal Public Service: Civil Servants' Perspectives, <https://openknowledge.worldbank.org/bitstream/handle/10986/36759/Ethics-and-Corruption-in-the-Federal-Public-Service-Civil-Servants-Perspectives.pdf?sequence=1&isAllowed=y>

7. We will move from diagnosis to action by using the diagnostics to develop comprehensive anti-corruption plans for both the short, medium as well as long term for interested countries. These plans will include actions to implement existing anti-corruption commitments such as those in open government national action plans.	External: public integrity		The commitment is specific as it pursues a move from diagnosis to action by using the diagnostics to develop comprehensive anti-corruption plans for the short, medium and long term for interested countries.		The commitment is not measurable because there are no measurable actions and targets to indicate when it will have been achieved. The WBG clarified for this report that they supported country led efforts to include specific anti-corruption commitments under Open Government Partnership national action plans, such as those in Honduras and Panama, to strengthen open data and open contracting strategies, as well as transparency of infrastructure. The WBG also has a new internal approach to identify governance and corruption challenges as part of the Bank's diagnostics. The tool has been applied in many countries such as Croatia <sup>428</sup> and Azerbaijan. <sup>429</sup> However, since the commitment was rather vague in terms of concrete actions, outputs and targets that were promised, it cannot be fully assessed whether this commitment was fulfilled or not.	<b>Not selected</b>
---	----------------------------	--	--	--	--	---------------------

<sup>428</sup> The World Bank, Croatia Country Economic Memorandum 2022, <https://documents1.worldbank.org/curated/en/099094501312328131/pdf/P1752220c6def203a0b7f00017cc624fc24.pdf>

<sup>429</sup> The World Bank, Azerbaijan Systematic Country Diagnostic Update, p.44, <https://openknowledge.worldbank.org/bitstream/handle/10986/37798/Azerbaijan-Systematic-Country-Diagnostic-Update.pdf?sequence=1&isAllowed=y>

<p>8. We will expand our work to address both the challenges of capture across sectors as well as the underlying power asymmetries that must be addressed to move from transactional prevention to transformational change.</p>	<p>External: public integrity</p>	<p>The commitment is not specific and is a general statement of intent as it is about expanding World Bank's work to address both the challenges of capture across sectors as well as the underlying power asymmetries that must be addressed to move from transactional prevention to transformational change.</p>	<p>The commitment is not measurable because there are no measurable actions and targets to indicate whether it will have been achieved. The WBG clarified for this report that they produced several guidance notes on diagnostic tools related to anti-corruption, notably around state capture, and these approaches have been applied in a number of countries. These include a guide on How to Identify Capture and Design Privilege-Resistant Policies<sup>430</sup> and State Capture Analysis: A How to Guide for Practitioners.<sup>431</sup> The importance of understanding power dynamics was also evident in a section on Power and Money in the Anticorruption Initiatives: Reaffirming Commitment to a Development Priority report.<sup>432</sup> State capture and power dynamics were running themes in several chapters (especially, the chapters on customs and procurement, as well as the introductory chapter) of Enhancing Government Effectiveness and Transparency: The Fight Against Corruption.<sup>433</sup> Risks of capture were key themes in the bank's notes on addressing corruption risks in the COVID-19 response and in COVID-19 vaccines</p>	<p><b>Not selected</b></p>
---	-----------------------------------	---	---	----------------------------

<sup>430</sup> The World Bank, How to Identify Capture and Design Privilege-Resistant Policies, <https://documents1.worldbank.org/curated/en/537291636611822955/pdf/How-to-Identify-Capture-and-Design-Privilege-Resistant-Policies.pdf>

<sup>431</sup> The World Bank, State Capture Analysis: A How to Guide for Practitioners, <https://openknowledge.worldbank.org/bitstream/handle/10986/35606/State-Capture-Analysis-A-How-to-Guide-for-Practitioners.pdf?sequence=1&isAllowed=y>

<sup>432</sup> The World Bank, Anticorruption Initiatives – Reaffirming Commitment to a Development Priority, <https://documents.worldbank.org/en/publication/documents-reports/documentdetail/365421591933442799/anticorruption-initiatives-reaffirming-commitment-to-a-development-priority>

<sup>433</sup> The World Bank, Enhancing Government Effectiveness and Transparency: The Fight Against Corruption, <http://documents1.worldbank.org/curated/en/235541600116631094/pdf/Enhancing-Government-Effectiveness-and-Transparency-The-Fight-Against-Corruption.pdf>

9. We will explore the role of gender issues in strategies to confront corruption and will identify opportunities for incorporating learning from these dimensions in the bank's work on anti-corruption, transparency and access to information.	External: public integrity		The commitment is specific as it pursues exploring the role of gender issues in strategies to confront corruption and will identify opportunities for incorporating learning from these dimensions in the bank's work on anti-corruption, transparency and access to information.		The commitment is not measurable because there are no measurable actions and targets to indicate whether it will have been achieved. The WBG clarified for this report that they have worked on the gender dimension in governance through public discourse, analysis and country-specific work. Some examples are : <ul style="list-style-type: none"> <li>• PEFA Supplementary Framework for Assessing Gender Responsive Public Financial Management<sup>434</sup></li> <li>• awareness raising via a peer review and blog on Gender and Corruption: the Time is Now,<sup>435</sup> a blog on In the Fight for Gender Equality, What is Not in the Budget is Demagoguery<sup>436</sup> and an awareness raising event on Can Opening Up Government Accelerate Gender Equality?<sup>437</sup></li> <li>• IDA20 special theme Gender and Development Policy Commitment 8: Implementing fiscal Policy and Budget Systems to Close Gender Gaps and IDA20 Policy Commitment 8 Methodological Note on Gender Responsive Fiscal Budgeting<sup>438</sup></li> <li>• Worldwide Bureaucracy Indicators: Gender Dimension of Public Employment<sup>439</sup></li> </ul>	<b>Not selected</b>
---	----------------------------	--	---	--	--	---------------------

<sup>434</sup> PEFA, Supplementary Framework for Assessing Gender Responsive Public Financial Management, <https://www.pefa.org/gender>

<sup>435</sup> The World Bank, Gender and Corruption: The Time is Now, <https://blogs.worldbank.org/governance/gender-and-corruption-time-now>

<sup>436</sup> The World Bank, In the Fight for Gender Equality, What is Not in the Budget Is Demagoguery, <https://blogs.worldbank.org/governance/fight-gender-equality-what-not-budget-demagoguery>

<sup>437</sup> The World Bank, Events: Can Opening Up Government Accelerate Gender Equality? <https://www.worldbank.org/en/events/2022/03/21/can-opening-up-government-accelerate-gender-equality#1>

<sup>438</sup> The World Bank, IDA20 Special Theme: Gender, <https://thedocs.worldbank.org/en/doc/f9548a668c87ad09e315d5296089903c-0410012022/original/IDA20-Special-Theme-Gender-06-22-2022.pdf>

<sup>439</sup> The World Bank, Worldwide Bureaucracy Indicators, [https://databank.worldbank.org/source/worldwide-bureaucracy-indicators-\(wwbi\)](https://databank.worldbank.org/source/worldwide-bureaucracy-indicators-(wwbi))

<p>10. We will strengthen anti-corruption tools designed to help prevent corruption in infrastructure projects including working with borrowers to improve their procurement procedures and promote the inclusion of standardized anticorruption and integrity clauses in national procurement contracts and related documents used to facilitate infrastructure projects, developing new technologies that can be used to monitor risks in infrastructure projects, such as non-destructive testing devices and internet of things (IoT) to better capture risks in procurement systems.</p>	<p>External: public integrity</p>	<p>The commitment is specific as it strengthens anti-corruption tools designed to help prevent corruption in infrastructure projects.</p>	<p>The commitment is not measurable because there are no measurable actions and targets to indicate whether it will have been achieved. The WBG clarified for this report that they supported this in several ways. Some examples are:</p> <ul style="list-style-type: none"> <li>• the prototype procurement anticorruption and transparency (ProACT) platform, bringing together procurement data for 120 countries and millions of contracts<sup>440</sup></li> <li>• a report on An International Stocktaking of Developments in Public Procurement<sup>441</sup></li> <li>• public infrastructure and public procurement, chapter in Enhancing Government Effectiveness and Transparency: The Fight Against Corruption<sup>442</sup></li> <li>• a report on Benchmarking Infrastructure Development 2020: Assessing Regulatory Quality to Prepare, Procure, and Manage PPPs and Traditional Public Investment in Infrastructure Projects<sup>443</sup></li> <li>• the MAPS assessments methodology on country public procurement systems includes sub-indicator 14(d) – anti-corruption framework and integrity training<sup>444</sup></li> </ul>	<p><b>Not selected</b></p>
---	-----------------------------------	---	--	----------------------------

<sup>440</sup> Procurement Anticorruption and Transparency (ProACT) Platform, <https://www.procurementintegrity.org/>

<sup>441</sup> The World Bank, An International Stocktaking of Developments in Public Procurement, <https://documents1.worldbank.org/curated/en/173331642410951798/pdf/Synthesis-Report.pdf>

<sup>442</sup> The World Bank, Enhancing Government Effectiveness and Transparency--The Fight Against Corruption, <http://documents1.worldbank.org/curated/en/235541600116631094/pdf/Enhancing-Government-Effectiveness-and-Transparency-The-Fight-Against-Corruption.pdf>

<sup>443</sup> Benchmarking Infrastructure Development 2020: Assessing Regulatory Quality to Prepare, Procure, and Manage PPPs and Traditional Public Investment in Infrastructure Projects, <https://documents1.worldbank.org/curated/en/369621602050134332/pdf/Benchmarking-Infrastructure-Development-2020-Assessing-Regulatory-Quality-to-Prepare-Procure-and-Manage-PPPs-and-Traditional-Public-Investment-in-Infrastructure-Projects.pdf>

<sup>444</sup> MAPS, Pillar IV. Accountability, Integrity and Transparency of the Public Procurement System, <https://www.mapsinitiative.org/methodology/MAPS-pillar-IV-accountability-integrity-transparency.pdf>

11. We will pursue collective action initiatives with the private and public sectors to identify corruption risks and promote clean business in development projects through expanded transparency and improved corporate governance. This will include partnering with academic institutions to lead a joint dialogue to propose innovations necessary to promote clean business, such as broader standardized beneficial ownership disclosures, and identification of successful collective action initiatives (i.e. Siemens) that warrant replication or scaling up.	External: business integrity		The commitment is specific as it looks corruption risks and clean business promotion in development projects through expanded transparency and improved corporate governance.		The commitment is not measurable because there are no measurable actions and to indicate whether it will have been achieved. The WBG clarified for this report that the World Bank and KDI hosted a symposium on data analytics for anti-corruption in public administration, showcasing innovative research on the use of data analytics for control of corruption. The four-day symposium featured 23 papers and 8 technical sessions. <sup>445</sup>	<b>Not selected</b>
---	---------------------------------	--	---	--	---	---------------------

<sup>445</sup> The World Bank, Symposium on Data Analytics for Anticorruption in Public Administration (DAAPA), <https://www.worldbank.org/en/events/2021/10/25/symposium-on-data-analytics-and-anticorruption#1>

12. We will promote the strengthening and implementation of auditing standards and practices across industries and jurisdictions.	External: public integrity		The commitment is not specific and is a general statement of intent to promote the strengthening and implementation of auditing standards and practices across industries and jurisdictions.		The commitment is not measurable because there are no measurable actions and targets to indicate whether it will have been achieved. The WBG clarified for this report that they published the Supreme Audit Institutions Independence Index: 2021 Global Synthesis Report, <sup>446</sup> a report on Supreme Audit Institutions' Use of Information Technology Globally for More Efficient and Effective Audits, <sup>447</sup> and a chapter on supreme audit institutions, in Enhancing Government Effectiveness and Transparency—The Fight Against Corruption. This publication also includes case studies from Ghana and India. <sup>448</sup>	<b>Not selected</b>
13. We will pursue opportunities to support simplification of regulatory structures to reduce the opportunities for corruption while still maintaining appropriately robust legal frameworks.	External. legislative and institutional framework		The commitment is not specific and is a general statement of intent to pursue opportunities to support simplification of regulatory structures to reduce the opportunities for corruption.		The commitment is not measurable because there are no measurable actions and targets to indicate whether it will have been achieved. The WBG clarified for this report that they launched open public consultations on the concept of a new initiative called the Business Enabling Environment. <sup>449</sup>	<b>Not selected</b>

<sup>446</sup> The World Bank, Supreme Audit Institutions Independence Index : 2021 Global Synthesis Report, <https://openknowledge.worldbank.org/handle/10986/36001>

<sup>447</sup> The World Bank, Supreme Audit Institutions' Use of Information Technology Globally for More Efficient and Effective Audits, <https://openknowledge.worldbank.org/handle/10986/36515>

<sup>448</sup> The World Bank, Enhancing Government Effectiveness and Transparency: The Fight Against Corruption, <http://documents1.worldbank.org/curated/en/235541600116631094/pdf/Enhancing-Government-Effectiveness-and-Transparency-The-Fight-Against-Corruption.pdf>

<sup>449</sup> The World Bank, Business Enabling Environment, <https://www.worldbank.org/en/programs/business-enabling-environment>

14. While criminal sanctions will always be a critical tool, there are many other civil and administrative remedies that can be employed to confront corruption. We will thus promote the use of alternative remedies to address corrupt behavior more efficiently and quickly but maintain an emphasis on both specific and general deterrence.	External: public integrity		The commitment is specific as it focuses on promoting the use of alternative (civil and administrative) remedies to address corrupt behaviour		The commitment is not measurable because there are no measurable actions and targets to indicate whether it will have been achieved. The WBG clarified for this report that the ARC project (administrative remedies against corruption) profiled public debarment data for 40 jurisdictions and found that 12 met the minimum standards for data quality and reliability to aggregate on a searchable public portal. They explored a possible partnership with international partners to take on the platform when the scoping project came to an end but were not successful. The possibility of integrating the data aggregation goals of the project with the ProACT project has also been explored. The Office of Suspension and Debarment has also published a Global Suspension and Debarment Directory that provides the results of a survey of 23 jurisdictions. <sup>450</sup> They also published a book via StAR on Orders without Borders: Direct Enforcement of Foreign Restraint and Confiscation Decisions. <sup>451</sup>	<b>Not selected</b>
--	----------------------------	--	---	--	--	---------------------

<sup>450</sup> The World Bank, Global Suspension and Debarment Directory, <https://www.worldbank.org/content/dam/documents/sanctions/office-of-suspension-and-debarment/other-documents/Global%20Suspension%20and%20Debarment%20Directory.pdf>

<sup>451</sup> The World Bank, Orders without Borders: Direct Enforcement of Foreign Restraint and Confiscation Decisions, <https://star.worldbank.org/publications/orders-without-borders-direct-enforcement-foreign-restraint-and-confiscation-decisions>

15. We will expand our support for the enforcement of tax laws and preventing tax evasion as tools that can provide critical contributions to overcome the challenges of investigating and prosecuting corruption.	External: fiscal integrity		The commitment is specific as it pursues expanding World Bank support to overcome the challenges of investigating and prosecuting corruption.		The commitment is not measurable because there are no measurable actions and targets to indicate whether it will have been achieved. The WBG clarified for this report that they published a report on Innovations in Tax Compliance: Building Trust, Navigating Politics, and Tailoring Reform <sup>452</sup> and provided technical assistance and lending operations to support countries in the automation of tax administrations, plus operations (lending and technical assistance) in 66 countries in 2021, in, for example, Kosovo. <sup>453</sup> They also published a report via StAR on Taxing Crime: A Whole-of-Government Approach to Fighting Corruption, Money Laundering, and Tax Crimes. <sup>454</sup>	<b>Not selected</b>
--	----------------------------	--	---	--	---	---------------------

---

<sup>452</sup> The World Bank, Innovations in Tax Compliance : Building Trust, Navigating Politics, and Tailoring Reform, <https://openknowledge.worldbank.org/handle/10986/36946>

<sup>453</sup> The World Bank, Digitalization and Data-Sharing Are Helping Kosovo Boost Tax Compliance and Reduce Informality, <https://www.worldbank.org/en/news/feature/2022/05/23/digitalization-and-data-sharing-are-helping-kosovo-boost-tax-compliance-and-reduce-informality>

<sup>454</sup> The World Bank, Taxing Crime: A Whole-of-Government Approach to Fighting Corruption, Money Laundering, and Tax Crimes, <https://star.worldbank.org/publications/taxing-crime-whole-government-approach-fighting-corruption-money-laundering-and-tax-0>

16. We will promote access to justice initiatives that ensure all are able to have their concerns of corruption heard and acted upon.	External: public integrity		The commitment is not specific and is a general statement of intent of promoting access to justice initiatives.		The commitment is not measurable because there are no measurable actions and targets to indicate whether it will have been achieved. The WBG clarified for this report that they published a report on Two For One: How Leveraging Small Claims Procedures Can Improve Judicial Efficiency and Access to Justice, <sup>455</sup> a justice system chapter in Enhancing Government Effectiveness and Transparency: The Fight Against Corruption <sup>456</sup> and many country specific reports and initiatives, for example, Raising Awareness and Improving Access to Justice: Lessons from Serbia. <sup>457</sup>	<b>Not selected</b>
17. We will systematically capture data obtained through Bank operations as well as investigations and share useful, non-confidential data with stakeholders within and outside the World Bank Group to prevent fraud and corruption. As part of this effort, we will improve the presentation of existing data shared with the public, making it more readable and actionable.	Internal: transparency		The commitment is specific as it pursues capturing data obtained through World Bank's operations as well as investigations and sharing useful, non-confidential data with stakeholders within and outside the World Bank Group to prevent fraud and corruption.		The commitment is not measurable because there are no measurable actions and targets to indicate whether it will have been achieved. The WBG clarified for this report that ProACT, the prototype procurement anti-corruption and transparency tool, provides access to open data from national electronic procurement systems from 46 countries and to open data on World Bank and IDB financed contracts for over 100 countries, enabling the analysis of data related to over 21 million contracts. <sup>458</sup>	<b>Not selected</b>

<sup>455</sup> The World Bank, Two For One: How Leveraging Small Claims Procedures Can Improve Judicial Efficiency and Access to Justice, <https://documents.worldbank.org/en/publication/documents-reports/documentdetail/487041607706210590/two-for-one-how-leveraging-small-claims-procedures-can-improve-judicial-efficiency-and-access-to-justice>

<sup>456</sup> The World Bank, Enhancing Government Effectiveness and Transparency: The Fight Against Corruption, <http://documents1.worldbank.org/curated/en/235541600116631094/pdf/Enhancing-Government-Effectiveness-and-Transparency-The-Fight-Against-Corruption.pdf>

<sup>457</sup> The World Bank, Raising Awareness and Improving Access to Justice: Lessons from Serbia, <https://documents.worldbank.org/en/publication/documents-reports/documentdetail/107731576690611336/raising-awareness-and-improving-access-to-justice-lessons-from-serbia>

<sup>458</sup> ProACT, <https://www.procurementintegrity.org/>

18. We will conduct systematic and strategic training of key audiences, including members of the private sector and country officials, around corruption prevention.	External: public integrity; business integrity		The commitment is not specific and is a general statement of intent of conducting trainings around corruption prevention.	The commitment is not measurable because there are no measurable actions and targets to indicate whether it will have been achieved. The WBG clarified for this report that they delivered a training course on Investigating Illicit Financial Flows to the anti-corruption agency in Saudi Arabia. <sup>459</sup>	<b>Not selected</b>
19. We will continue to actively engage with companies sanctioned by the WBG with conditions for release in working with them to meet their compliance conditions.	External: other		The commitment is specific, as it targets companies sanctioned by the WBG with conditions for release in working with them to meet their compliance conditions.	The commitment is not measurable because there are no measurable actions and targets to indicate whether it will have been achieved. The WBG clarified for this report that they during 2022, the WBG Integrity Compliance Office actively engaged with 81 sanctioned entities in that regard. <sup>460</sup> There were 118 such engagements in 2021. <sup>461</sup> More information can be found in the World Bank Group Sanctions System Annual Reports.	<b>Not selected</b>
20. We will continue to expand the mentorship program started by the WBG Integrity Compliance Office, whereby entities that have met their compliance conditions and been released from WBG sanctions are paired with currently sanctioned companies who are working toward meeting their own compliance conditions for release from WBG sanction.	External: business integrity		The commitment is specific as it targets the mentorship programme started by the WBG Integrity Compliance Office	The commitment is not measurable because there are no measurable actions and targets to indicate whether it will have been achieved. The WBG clarified for this report that references to mentorships can be found in the World Bank Group Sanctions System Annual Report 2021 <sup>462</sup> and 2022. <sup>463</sup>	<b>Not selected</b>

<sup>459</sup> The World Bank, World Bank Group Sanctions System Annual Report 2022, p. 20, <https://documents1.worldbank.org/curated/en/099015010072236926/pdf/BOSIB0e55589950540afa70abefa9afb38a.pdf>

<sup>460</sup> The World Bank, World Bank Group Sanctions System Annual Report 2022, <https://documents1.worldbank.org/curated/en/099015010072236926/pdf/BOSIB0e55589950540afa70abefa9afb38a.pdf>

<sup>461</sup> The World Bank, World Bank Group Sanctions System Annual Report 2021, <https://documents1.worldbank.org/curated/en/284891634566178252/pdf/World-Bank-Group-Sanctions-System-FY21.pdf>

<sup>462</sup> The World Bank, World Bank Group Sanctions System Annual Report 2021, pp. 19-20, <https://documents1.worldbank.org/curated/en/284891634566178252/pdf/World-Bank-Group-Sanctions-System-FY21.pdf>

<sup>463</sup> The World Bank, World Bank Group Sanctions System Annual Report 2022, p. 19, <https://documents1.worldbank.org/curated/en/099015010072236926/pdf/BOSIB0e55589950540afa70abefa9afb38a.pdf>

21. We will continue to host workshops and training programs to promote integrity compliance principles beyond just those companies sanctioned by the WBG.	External: business integrity		The commitment is specific as it targets hosting workshops and training programmes to promote integrity compliance principles.		The commitment is not measurable because there are no measurable actions and targets to indicate whether it will have been achieved. The WBG clarified for this report that the WBG Integrity Compliance Office continues to actively participate, with a variety of partners, in workshops and training programmes to promote integrity compliance principles beyond just those companies sanctioned by the WBG. Some examples of corporate integrity compliance outreach can be found in INT's annual reports. <sup>464</sup>	<b>Not selected</b>
--	---------------------------------	--	--	--	---	---------------------

---

<sup>464</sup> The World Bank, World Bank Group Sanctions System Annual Report 2022, p. 20, <https://documents1.worldbank.org/curated/en/099015010072236926/pdf/BOSIB0e55589950540afa70abefa9afb38a.pdf>

# 3. CONCLUSION

---

## IACC commitments

Overall, the commitments made by nine International Organisations at the IACC High-Level-Segment 2018 were too vague. They lacked concrete measurable actions, ambition and progress focus. They were rather descriptive in terms of broad work programmes and internal mechanisms to safeguard funds, people and members without identifying precise activities or targets for the years ahead. However, the report also notes that the level of ambition and quality varied from organisations such as OSCE merely describing the treaties and declarations governing its work<sup>465</sup> to others like the UNDP/UNODC providing at least some specific and measurable activities, albeit reiterating commitments made at the UK Summit 2016.<sup>466</sup>

Overall, they do not seem to be based on a substantial analysis of gaps in their work that need to be closed but rather on processes that are already part of their operations. Also, none of the commitments seem to reflect the precise recommendations from independent civil society assessments, such as the Aid Transparency Index by Publish What You Fund,<sup>467</sup> the Government Accountability Project,<sup>468</sup> and also Transparency International.<sup>469</sup>

## Methodological considerations

However, a reason for this vagueness and lack of ambition might lie in the way these commitments were made at the High-Level Segment of the IACC without much guidance on how they should look and explicitly asking to prioritise and reiterate commitments formerly made.

The IACC Monitor methodology,<sup>470</sup> which was developed after the commitment-making event, aimed to filter out vague commitments by determining criteria to assess the specificity and measurability of these commitments. The methodology was important to avoid this civil society monitoring exercise merely becoming an annual reporting tool showcasing the work of International Organisations and countries and rather focus on the commitments that actually promised new, specific and measurable actions.

## The commitments Transparency International would like to see

If most of the IO commitments made at the IACC 2018 were too vague, the question arises: what are the types of commitments that Transparency International would like to see? In recent years many civil society initiatives have assessed the external anti-corruption work and internal integrity

---

<sup>465</sup> IACC Monitor, OSCE Statement 2018, [https://iaccmonitor.org/wp-content/uploads/2020/08/OSCE\\_Statement\\_2018.pdf](https://iaccmonitor.org/wp-content/uploads/2020/08/OSCE_Statement_2018.pdf)

<sup>466</sup> IACC Monitor, UNDP/UNODC Statement 2018, [https://iaccmonitor.org/wp-content/uploads/2020/08/United\\_Nations\\_Statement\\_at\\_London-Summit\\_2016.pdf](https://iaccmonitor.org/wp-content/uploads/2020/08/United_Nations_Statement_at_London-Summit_2016.pdf)

<sup>467</sup> Publish What You Fund, Aid Transparency Index 2022, <https://www.publishwhatyoufund.org/the-index/2022/>

<sup>468</sup> Government Accountability Project. (2019). Whistleblowing at International Financial Institutions. <https://whistleblower.org/wp-content/uploads/2019/09/Assessment-of-the-Implementation-of-the-International-Banks-Whistleblower-Policies-3.pdf>

<sup>469</sup> Transparency International (2022), Internal Whistleblowing Systems: Best Practice Principles for Public and Private Organisations, <https://www.transparency.org/en/publications/internal-whistleblowing-systems>

<sup>470</sup> Transparency International, IACC Monitor: Anti-Corruption Commitment Monitoring Tool Methodology and Implementation Guidelines, [https://iaccmonitor.org/wp-content/uploads/2020/11/TI-IACC-MONITOR\\_20200504\\_WEB.pdf](https://iaccmonitor.org/wp-content/uploads/2020/11/TI-IACC-MONITOR_20200504_WEB.pdf)

mechanisms of IOs and presented reports with very precise recommendations on how progress could be achieved. These for example include:

<b>Whistleblower protection</b>	<ul style="list-style-type: none"> <li>• Transparency International. 2022. Internal Whistleblowing Systems: Best Practice Principles for Public and Private Organisations, <a href="https://www.transparency.org/en/publications/internal-whistleblowing-systems">https://www.transparency.org/en/publications/internal-whistleblowing-systems</a></li> <li>• Maslen, Caitlin. 2022. Whistleblower Protection at the United Nations. <a href="https://knowledgehub.transparency.org/helpdesk/whistleblower-protection-at-the-united-nations">https://knowledgehub.transparency.org/helpdesk/whistleblower-protection-at-the-united-nations</a></li> <li>• Government Accountability Project. 2019. Whistleblowing at International Financial Institutions. <a href="https://whistleblower.org/wp-content/uploads/2019/09/Assessment-of-the-Implementation-of-the-International-Banks-Whistleblower-Policies-3.pdf">https://whistleblower.org/wp-content/uploads/2019/09/Assessment-of-the-Implementation-of-the-International-Banks-Whistleblower-Policies-3.pdf</a></li> <li>• Chêne, M. 2019. Review of Donor Disclosure Policies of Corruption Cases. U4 Anti-Corruption Resource Center, <a href="https://www.u4.no/publications/review-of-donor-disclosure-policies-of-corruption-cases-2019-update.pdf">https://www.u4.no/publications/review-of-donor-disclosure-policies-of-corruption-cases-2019-update.pdf</a></li> </ul>
<b>Aid transparency</b>	<ul style="list-style-type: none"> <li>• International Aid Transparency Initiative. 2022. Tools and resources for Data Use. <a href="https://iatistandard.org/en/iat-tools-and-resources/">https://iatistandard.org/en/iat-tools-and-resources/</a></li> <li>• Publish What You Fund. 2022. Aid Transparency Index. <a href="https://www.publishwhatyoufund.org/wp-content/uploads/dlm_uploads/2022/06/Aid-Transparency-Index-2022.pdf">https://www.publishwhatyoufund.org/wp-content/uploads/dlm_uploads/2022/06/Aid-Transparency-Index-2022.pdf</a></li> <li>• Publish What You Fund. 2022. DFI Transparency Tool. <a href="https://www.publishwhatyoufund.org/wp-content/uploads/dlm_uploads/2021/10/DFI-Transparency-Tool.pdf">https://www.publishwhatyoufund.org/wp-content/uploads/dlm_uploads/2021/10/DFI-Transparency-Tool.pdf</a></li> </ul>
<b>Integrity systems</b>	<ul style="list-style-type: none"> <li>• U4 Resource Center. 2016. Multilateral Development Bank's Integrity Systems. <a href="https://knowledgehub.transparency.org/assets/uploads/helpdesk/Multilateral_development_banks%E2%80%99_integrity_management_systems_2016.pdf">https://knowledgehub.transparency.org/assets/uploads/helpdesk/Multilateral_development_banks%E2%80%99_integrity_management_systems_2016.pdf</a></li> <li>• U4 Resource Center. 2016. Why is Corruption Risk Management So Hard? Assessing Current Practices in Development Aid. <a href="https://www.u4.no/publications/why-is-corruption-risk-management-so-hard-assessing-current-practices-in-development-aid.pdf">https://www.u4.no/publications/why-is-corruption-risk-management-so-hard-assessing-current-practices-in-development-aid.pdf</a></li> <li>• U4 Resource Center; OECD. 2015. Building Donor's Integrity Systems: Background Study on Development Practice. <a href="https://www.u4.no/publications/building-donors-integrity-systems-background-study-on-development-practice">https://www.u4.no/publications/building-donors-integrity-systems-background-study-on-development-practice</a></li> <li>• OECD. 2022. Recommendations of the Council for Development Co-operation Actors on Mitigating the Risk of Corruption. <a href="https://legalinstruments.oecd.org/public/doc/347/347.en.pdf">https://legalinstruments.oecd.org/public/doc/347/347.en.pdf</a></li> <li>• Transparency International EU Office. 2017. Investing in Integrity? Transparency and Accountability of the European Investment Bank. <a href="https://transparency.eu/eib-from-words-to-action/">https://transparency.eu/eib-from-words-to-action/</a></li> <li>• U4 Resource Center. 2013. Collective Donor Responses: Examining Donor Responses to Corruption Cases in Afghanistan, Tanzania and Zambia. <a href="https://www.u4.no/publications/collective-donor-responses-examining-donor-responses-to-corruption-cases-in-afghanistan-tanzania-and-zambia.pdf">https://www.u4.no/publications/collective-donor-responses-examining-donor-responses-to-corruption-cases-in-afghanistan-tanzania-and-zambia.pdf</a></li> <li>• Horta, Korinna; Wang, Wawa. 2022. The Beijing-led Asian Infrastructure Investment Bank: Global Leader in Infrastructure, as what cost? <a href="https://www.boell.de/sites/default/files/2022-04/E_Paper_The_Beijing_led_Asian_Infrastructure_Investment_Bank.pdf">https://www.boell.de/sites/default/files/2022-04/E_Paper_The_Beijing_led_Asian_Infrastructure_Investment_Bank.pdf</a></li> <li>• Transparency International; Human Rights Watch. 2021. IMF Covid-19 Emergency Loans: A View from Four Countries. <a href="https://www.transparency.org/en/news/imf-covid-19-emergency-loans-cameroon-ecuador-egypt-nigeria">https://www.transparency.org/en/news/imf-covid-19-emergency-loans-cameroon-ecuador-egypt-nigeria</a></li> </ul>

All of these initiatives provided a wide set of recommendations that International Organisations could use to make very specific and measurable commitments to implement these recommendations. Not just promising “to strengthen our internal reporting mechanisms” but to clearly outline how and which civil society recommendations they want to take on board in the process. These details are necessary to enable civil society monitoring that can clearly determine whether such a commitment has been fully, partially or not achieved.

### Considerations of decision-making powers

Another consideration is whether the delegations from International Organisations participating in commitment-making exercises can even make such specific and measurable commitments. This report analyses the commitments made by a set of very different organisations. Still, in all cases, both member states and secretariats play a role in the decision-making processes, including in the development and presentation of anti-corruption commitments.

There is no one-size fits all explanation for the relationships between member states and secretariats, especially considering the diversity of IOs considered in this report.<sup>471</sup> The differences in the political, procedural and financial resources available to secretariats mean that international officials are able to exercise different levels of autonomy.<sup>472</sup> This depends on the level of delegation – the conditional transfer of decision-making authority – from states to secretariats, which varies over time, depending on the choices made by member states.

When discussing the possibility of IOs making and sustaining anti-corruption commitments, a variety of explanations may prove adequate. In some cases, they may originate in the secretariats, where technical expertise over anti-corruption policies was developed and officers intend to mitigate risks faced by the organisations or to increase its external impact in projects where corruption has led to

---

<sup>471</sup> Among them, there are two intergovernmental organisations – the OECD and the OSCE – which function according to their constitutive treaties. These treaties detail the role of the secretariats, which was traditionally thought to be largely administrative, but has gained increased importance. They are responsible for the daily work of the organisations, supporting the work of the political bodies where member states are represented. According to the mandate given by these bodies, secretariats collect data, provide analysis, formulate recommendations, maintain contact with international and non-governmental organisations and implement projects on the field.

There are also three organisations within the UN- system: UNDP (agency), UNODC (office) and the World Bank (IFI). The first two are governed by structures within the United Nations, including the selection of the leaders. Political bodies, such as the United Nations General Assembly, exert indirect (formal) influence over the UNDP and the UNODC, though member states enjoy different paths to exert informal influence over them. The World Bank has a particular governance structure and it functions similarly to other multilateral-development banks (MDBs).

MDBs, such as the IMF and the ADB, are governed by a board of governors, where member states are represented, and voting is proportional to the number of shares owned by each country. While these boards of governors have delegated substantial responsibilities to the executive bodies, they are still responsible for a number of decisions, including appointing directors. The distribution of shares between MDBs' member states also varies significantly, which impacts decision-making processes. For example, it has been alleged that the fact that 60 per cent of the voting shares for the African development banks are held by borrowing countries – and not by creditors, as it is more common – may prevent a reform impetus, especially if they think that rallying for change, including the adoption of anti-corruption measures, would lead to fewer loans. The European Development Bank is embedded in a very complex framework of European Union regulations and policies. Besides EU member states, other institutions such as the European Commission and the European Court of Auditors also affect its policies and its abilities to make and stand by anti-corruption commitments.

<sup>472</sup> Manulak, Michael. 2016. Leading by Design: Informal Influence and International Secretariats. Review of International Organizations. DOI 10.1007/s11558-016-9245-0

waste and ineffectiveness. In others, member states may look at a corruption scandal within the IO's bureaucracy and demand improved integrity and transparency policies.

Finally, these vague commitments can be a result of a collusion between like-minded states and secretariats. Since secretariats most often do not possess sufficient powers to make decisions on their own, especially concerning external commitments, they may seek, among the member states, those that are more likely to share preferences and to possess complimentary resources.<sup>473</sup>

Not all anti-corruption commitments require the same level of autonomy (or delegation) from member states to the secretariats of IOs. Commitments which depend on the expansion of the mandate of IOs, for example, more likely than not will require some form of acquiescence for member states. However, internal anti-corruption commitments, such as the implementation of specific procurement proceedings or the development of an access to information policy, which have little impact over member states' core interests may be within the secretariat's purview.

---

<sup>473</sup> Dijkstra, Hylke. 2017. Collusion in International Organizations: How States Benefit from the Authority of Secretariats. *Global Governance*. <https://heinonline.org/HOL/LandingPage?handle=hein.journals/glogo23&div=51&id=&page=>

## 4. RECOMMENDATIONS

---

This report concludes that the problem with anti-corruption commitments made by IOs at international conferences is the vagueness, lack of ambition and lack of progress focus in the “commitments” made. However, this report also recognises that this lack of ambition in commitments does not necessarily mean they are inactive in anti-corruption efforts. What this exercise also showed is that, within vaguely formulated commitments, International Organisations carried out a variety of anti-corruption activities.

But why was this ambition not reflected in their commitments? This may in part be due to the complex decision-making processes of International Organisations to come up with commitment statements and also the lack of definition and guidance on what counts as a commitment and how concrete they should be when the commitments were made and possibly also a lack of adequate lead time. In addition, International Organisations may not have considered the IACC forum sufficiently important and the political and peer pressure may have been insufficiently strong for IOs to invest a major effort in making commitments.

Therefore, this report provides recommendations to a) International Organisations to come up with better anti-corruption commitments and to b) future commitment making and monitoring initiatives to learn from this Transparency International pilot project to design processes that will actually allow International Organisations to come up with commitments that are ambitious and concrete enough for civil society organisations to monitor.

### For International Organisations

1. Develop, in consultation with the relevant internal decision-making bodies, specific and measurable **commitments that focus on progress and take into account the recommendations made by civil society organisations in past assessments**. There is a variety of CSOs like Transparency International, the Government Accountability Project and Publish What You Fund that are assessing the anti-corruption work and internal integrity structure of IOs and make very precise recommendations on how IOs could strengthen their work in this regard. Recommendations that require more long-term planning and that the organisations consider feasible to implement could make the perfect commitments for IOs to make.
2. **Accompany each commitment with a clear activity plan with timelines, milestones and targets**. Whether a commitment was achieved or not can be to some degree open to interpretation. Activity plans make it clear what exactly was promised to unambiguously make an assessment of when a commitment was achieved or not.
3. **Develop and/or fund a multi-organisational initiative that creates an independent and ongoing commitment-making and monitoring mechanism rather than one-off exercises linked to individual conferences**. This could look similar to how the Open Government Partnership works with national and local governments. Considering the complex and diverse decision-making structures of International Organisations, it might not be feasible for such organisations to come up with specific and measurable commitments a few months before or after an international conference. A continuous and more permanent structure could enable IOs to develop the necessary internal processes that allow them to come up with better commitments.

## For commitment-making and monitoring initiatives

1. **Focus on a specific goal that all can commit to and is relevant to IOs.** Instead of everyone cooking their own soup with more or less relevant commitments, a joint goal creates focus for the implementing entities and for civil society monitoring them.
2. **Agree in advance on a monitoring structure and process.** The timeline, methodology and inputs needed from commitment-making bodies over time should not be an afterthought.
3. **Provide specific guidelines and criteria for accepted commitments.** Focus on depth rather than breadth. Ideally, all commitment-making exercises should start with a problem analysis to identify gaps. The commitment-making initiative should provide a methodology to identify these gaps, formulate specific and measurable commitments and provide templates to develop roadmaps with milestones and targets.
4. **Analyse if commitments are specific and measurable and, if not, ask for concrete action plans or roadmaps.** If commitments that International Organisations or governments make are somewhat granular or are formulated vaguely without clear action plans, projects can make use of the IACC Monitor methodology filtering step to determine which commitments are specific and measurable enough. If the commitments do not meet these criteria, the commitment-making body could be asked to provide further information. This should happen at least six months before the actual monitoring, based on questions outlining precisely what is needed from them. It should also be explained why a particular commitment is not considered as specific and measurable.
5. **Provide sufficient time for commitment-making bodies to come up with specific and measurable commitments.** Consult with different International Organisations on how much time they need to come up with specific and measurable commitments and activity plans and get the necessary clearances through their decision-making structures before the commitment-making event.
6. **Ask the commitment-making body to decide on a contact person who is responsible for commitment monitoring on the side of the commitment-making body.** Commitments affect a variety of sub-entities that are not present at the table at events, such as the IACC HLS. Therefore, the commitment-making body should select a contact person who becomes the focal point for this work and can connect the commitment monitoring initiative with the relevant people in other departments or divisions.

