



G20 ANTI-CORRUPTION WORKING GROUP

*Accountability Report
Organizing Against Corruption
2024*



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1. INTRODUCTION

The G20 Anti-Corruption Working Group (ACWG) plays a pivotal role in promoting integrity, transparency and accountability within member states and the broader international community. Through Accountability Reports, the ACWG assesses the progress of G20 countries and invited participants in implementing previously agreed-upon commitments, allowing them to identify areas for advancement and aspects where they have made progress. Since the launch of the ACWG, eleven reports have been published.

In recent years, these reports have already assessed the implementation of commitments by G20 countries in various areas, such as mutual legal assistance (2023), corruption in customs (2022), beneficial ownership transparency (2021), corruption in the private sector (2021), asset recovery (2020), among others. These reports provide a detailed overview of the successes, challenges, and areas for improvement in the fight against corruption, underscoring the critical role of the G20 ACWG as a reference for knowledge and expertise in this field. As the G20 includes countries with varying degrees of socioeconomic development, different constitutional and legal systems, from different regions of the world, there is a greater possibility for countries with diverse realities to incorporate good practices more suited to their local context.

By leveraging the information and recommendations from these reports, G20 countries can better organize their anti-corruption strategies, be inspired by good practices, and address any emerging risks or issues. The assessment facilitated by the ACWG ensures that countries remain accountable and committed to upholding the principles of integrity and transparency in their public administrations.

The Brazilian presidency of the G20 Anti-Corruption Working Group in 2024 has set one of its four priorities as designing and improving the structural organization of public administration to strengthen public integrity. This goal is to be achieved through the publication of the 2024 Accountability Report, which will address the advances and challenges faced by G20 and invited countries¹ in implementing the [High-Level Principles on Organizing Against Corruption](#), adopted during Germany's G20 presidency in 2017.

This specific deliverable aligns with the broader objective of the Brazilian presidency to position the fight against corruption and the assurance of public and private integrity as essential means to promote justice, reduce inequality, and achieve sustainability. In this context, anti-corruption and integrity measures are not seen as ends in themselves but as tools to ensure that public organizations fulfill their purposes and advance the public interest. Integrity measures contribute to governmental quality and effective public policies, free from capture by private

¹ For this report, twenty-three (23) countries contributed by responding to the Accountability Questionnaire: Argentina, Australia, Brazil, Canada, China, France, Germany, India, Indonesia, Italy, Japan, Mexico, Netherlands, Nigeria, Norway, Republic of Korea, Russia, Saudi Arabia, South Africa, Spain, Türkiye, United Kingdom and United States.



interests, which in turn facilitates the implementation of policies that alleviate poverty and promote sustainable development.

In this sense, the publication of this Accountability Report on the alignment of G20 and invited countries with the High-Level Principles on Organizing Against Corruption will contribute to the broader objective of promoting good public integrity practices that enable governments to fulfill their social purposes. Organizing public administration to effectively combat corruption entails planning, implementing, and enforcing comprehensive frameworks, policies, and practices designed to prevent, detect, and address corrupt activities within the public sector. In most countries, there are various public bodies responsible for combating corruption at different levels and instances of government. Thus, organizing means establishing an integrated and coherent public integrity system with cooperation and information exchange among the different public institutions responsible for integrity, without overlap, duplication of efforts, or contradictions among them. Furthermore, organizing involves ensuring that different public bodies, from various sectors (health, education, culture), have "unit contacts" or "contact persons" responsible for ensuring integrity in that department and aligning their work practices with nationally defined integrity policies. Therefore, organizing is also equipping all sectors of public administration with sufficient resources (human and financial), tools, and instruments to ensure public integrity. To this end, it is essential to connect policies that are part of the daily routine of public administration, such as human resources, training, salaries, and merit-based recruitment and promotion systems, among others, with the goal of combating corruption.

The G20 High-Level Principles on Organizing Against Corruption comprise several key components, structured into distinct sections, each focusing on critical areas necessary for a resilient public administration. The General Principles emphasize the promotion of a culture of integrity and the importance of corruption prevention in organizational reforms. The Administrative Measures section outlines the need for clear responsibilities, risk analyses, and effective mitigation strategies, including specific recommendations such as the "four eyes principle"², rotating functions and regular audits. The Human Resources section highlights the importance of merit-based recruitment and promotion, adequate remuneration, and "pre-employment screening" to minimize corruption risks. In this regard, considering measures that prevent corrupt practices from recruitment to promotion and remuneration of public employees is fundamental. Regarding Training and Awareness-Raising, the document recommends developing leaders with integrity and ensuring continuous education on corruption prevention for public officials. In reference to Monitoring, Accountability, and Transparency, the importance of regular monitoring, public transparency of data, and robust follow-up on corruption allegations is highlighted. Finally, yet importantly, there is a section on Coordination Units that stresses the establishment of contact units or persons to oversee anti-corruption efforts across the public administration. Regarding International Cooperation, the document underscores the importance

² "Four eyes principle" means the approval of decisions involving corruption risks by at least two individuals.

of cross-border collaboration, sharing good practices, and supporting global anti-corruption initiatives.

Figure 1 - Key Measures Recommended in the High-Level Principles on Organizing Against Corruption



Source: G20, 2017.

All this diversity and breadth of practices recommended in the High-Level Principles on Organizing Against Corruption allow for a comprehensive understanding of the numerous tools available to better organize public administration against corruption, as well as how to structure all these practices in a coherent and coordinated manner within national integrity systems.

To provide a concise understanding of both the progress and challenges faced by G20 countries on this topic, this Accountability Report is structured into five main parts. Section 2, "Key Deliverables of the G20 ACWG in 2024" highlights the presidency's priorities, major achievements and deliverables to be developed in the ACWG during the Brazilian presidency, emphasizing the central theme of Brazil's efforts (justice, equality and sustainability) and how the main objective



connects with the various products. Section 3, dedicated to analyzing the implementation of the G20 High-Level Principles on Organizing Against Corruption, comprises four major parts: Section 3.1 "Advances in Implementation and Key Good Practices" aims to present various successful and innovative examples of organizing public administration against corruption; Section 3.2 "Challenges and Implementation Gaps" seeks to outline where countries can make progress and what challenges remain in ensuring organized anti-corruption systems at the national level; Section 3.3 "Main Issues and Emergent Risks" highlights emerging topics that have drawn increasing attention from G20 countries in recent years and pose threats or risks to public integrity; finally, Section 3.4 "Ways Forward and Areas for Future Work in the ACWG" identifies issues and actions that reflect current trends, innovative practices in public integrity that could be of interest for future ACWG review as well as for countries looking to improve the structure of their public administrations.



2. KEY DELIVERABLES OF THE G20 ACWG IN 2024

The Brazilian presidency of the Anti-Corruption Working Group (ACWG) for 2024 has set forth a comprehensive agenda with key objectives aimed at enhancing global anti-corruption efforts while aligning these efforts with broader goals of economic, social and environmental sustainability. The main priorities include: 1) contributing to a just world and a sustainable planet through anti-corruption and integrity promotion; 2) incentivizing the private sector to adopt comprehensive integrity measures; 3) designing and improving the structural organization of public administration to strengthen public integrity, and 4) making use of all available tools for asset recovery. Many of these priorities are interconnected and can benefit from the recommendations regarding the organization of the public sector against corruption present in both the G20 High-Level Principles on Organizing Against Corruption (2017) and this Accountability Report developed in 2024.

The first presidency priority focuses on linking anti-corruption efforts with sustainable development. This involves recognizing how corruption undermines economic growth, equality, public service delivery, and environmental protection. The 2024 ACWG presidency aims to address the detrimental impacts of corruption on economic and social rights and to emphasize the role of integrity in fostering sustainable development. Expected outcomes include a background paper on the issue (supported by a Think Piece on the Impact of Corruption on Sustainable Development, prepared by the UNODC, OECD, a World Bank and IMF at the request of the Presidency)³, a side event with specialists on the subject, and a thematic Ministerial Declaration. It is worth noting that the G20 High-Level Principles on Organizing Against Corruption stress the importance of fostering a culture of integrity and integrating corruption prevention into the organization of public administration, which directly supports the sustainable development goal (SDG 16) of securing fair and impartial decision-making processes and 'effective, accountable, and inclusive institutions at all levels.' A well-organized public administration, with good management of human resources and technology, reduces the risks of undue influence by private interests, ensures a focus on the public interest, and delivers essential public services.

The second priority of 2024 ACWG presidency, in turn, is incentivizing the private sector to adopt comprehensive and consistent integrity measures to prevent and combat corruption. The Brazilian presidency seeks to explore how governments can encourage businesses to implement anti-corruption programs and ethical conduct. This might include offering incentives such as evaluating compliance programs, public acknowledgement of robust integrity programs, and, where compatible with domestic law, considering integrity measures when evaluating companies'

³ UNODC, OECD, World Bank Group. "The impact of corruption on sustainable development". 2024. Accessed September 28, 2024.

https://www.unodc.org/corruption/uploads/documents/Corruption_sustainable_development_C.pdf

access to subsidies, licenses, procurement contracts, among others. One of the expected outcomes of this priority is to develop the High-Level Principles on Incentives for the Private Sector to Adopt Comprehensive and Consistent Integrity Measures to Prevent and Combat Corruption.

Similarly, the second presidency priority is associated with and can benefit from the many recommendations and good practices present in the 2024 Accountability Report related to promoting a culture of integrity within the private sector. As will be seen in the following sections, G20 countries have already developed creative initiatives in this area, such as practices for registering, recognizing, and awarding integrity to private companies, training and advising the private sector, and integrating the private sector into councils, networks and bodies for formulating or discussing integrity policies. Measures like these directly contribute to reducing inequalities and promoting sustainability. Encouraging the private sector to implement comprehensive integrity measures expands fair competition and equal opportunities for all businesses, preventing corruption that typically favors the wealthy and well-connected. In addition, by reducing corruption, small and medium-sized enterprises (SMEs) can compete on a level playing field, promoting economic inclusivity and reducing income inequality. Regarding sustainability, many integrity measures in the private sector nowadays consider environmental, social, and governance (ESG) criteria, which in turn aligns business operations with broader sustainability goals.

Directly related to the present document, the third presidency priority involves fostering structural organization of public administration to prevent corruption and promote public integrity. In this sense, the Accountability Report aims to not only assess the implementation of the G20 High-Level Principles on Organizing Against Corruption but also allows governments to identify and replicate key good practices implemented by other countries. Civil society organizations, academia and the anti-corruption community in general can also use the Accountability Report to monitor countries' implementation levels and to advocate for improvements in public integrity policies and anti-corruption measures.

Finally, the last presidency priority of the 2024 G20 ACWG is to utilize all appropriate tools to recover assets obtained through corruption. This includes exploring direct recovery measures in foreign jurisdictions and ensuring effective national coordination. The Brazilian presidency aims to exchange experiences and good practices, develop a report in partnership with StAR (Stolen Asset Recovery Initiative) on the application of Article 53 of the UNCAC, and hold side events with experts to discuss (i) the use of direct recovery measures in foreign jurisdictions to combat corruption and foster asset recovery; and (ii) to exchange experiences and good practices regarding domestic coordination for advancing asset recovery. While the High-Level Principles on Organizing Against Corruption primarily focus on the internal organization of public administration, they also emphasize the importance of international cooperation and sharing good practices in corruption prevention (Principle 24). It is recommended 'to provide other countries, especially States Parties to the UNCAC, with technical assistance, where requested and required



and within available resources, particularly with a view to any technical assistance need.' In this sense, international cooperation and sharing good practices on asset recovery align with G20 principles on organizing against corruption and, at the same time, contribute to reducing inequality by ensuring that stolen assets are returned to the affected countries, which can be used for public welfare, infrastructure, education, and healthcare, directly benefiting marginalized communities.

3. OVERVIEW OF ORGANIZING AGAINST CORRUPTION IN G20 COUNTRIES

Organizing public administration against corruption is a complex and comprehensive task that involves High-Level political efforts, at the highest political and management levels within the public sector, and adopting a prevention-centered approach. Organizing against corruption is a strategic effort because it requires (re)defining the responsibilities of public bodies, including Supreme Audit Institutions, creating mechanisms for coordination and coherence of integrity and anti-corruption actions, as well as structuring human and technological resources across public administration with an emphasis on promoting integrity. Furthermore, as observed in the [G20 High-Level Principles on Organizing Against Corruption](#), it is a prevention-centered task because it operates on the premise that a well-organized public administration strengthens organizational integrity and reduces the risks of corruption and, consequently, requires lower costs for remediation and punishment. Most of the G20 High-Level Principles on Organizing Against Corruption involve recommendations for procedures, methods, and administrative routines capable of promoting greater integrity in different sectors of public administration. The principles involve actions in various areas such as human resources, recruitment, promotion, remuneration, transparency and openness, risk assessment, reporting channels, among others.

While the central objective is to organize the administration to ensure integrity, there are various tools and methods available to achieve this, and each country does so based on its capacities and legal systems. Considering the responses of participating countries⁴ to the questionnaire⁵ used in this research and based on the main topics present in the G20 High-Level Principles on Organizing Against Corruption, we can divide organization against corruption into six main analytical categories: a) coordination and coherence in the public integrity system, with the existence of a coordination unit and contact units/persons; b) organizing human resources and disciplinary frameworks to mitigate corruption risks; c) measures adopted to promote a culture of integrity; d) use of technology to improve transparency, integrity and open data systems; e) systems to regularly assess corruption risks; and f) mechanisms for reporting corruption and whistleblower protection.

⁴ As already mentioned, twenty-three (23) countries contributed to this study by responding to the Accountability Questionnaire: Argentina, Australia, Brazil, Canada, China, France, Germany, India, Indonesia, Italy, Japan, Mexico, Netherlands, Nigeria, Norway, Republic of Korea, Russia, Saudi Arabia, South Africa, Spain, Türkiye, United Kingdom and United States.

⁵ See the complete Questionnaire as well as the responses provided in the Annexes of this report.

Table 1 – Main categories related to the G20 High-Level Principles on Organizing Against Corruption (2017)

Categories	Number of the recommendation in the G20 High-Level Principles on OAC	Main topics related to the category	Other G20 and international organizations related documents
Coordination and coherence in the public integrity system ⁶	3, 22 and 23	<ul style="list-style-type: none"> - Coordination Unit - Contact Units or Persons 	<ul style="list-style-type: none"> - G20 High-Level Principles on Promoting Integrity and Effectiveness of Public Bodies and Authorities Responsible for Preventing and Combatting Corruption (2023) - OECD Recommendation on Public Integrity (2017)
Organizing human resources and disciplinary frameworks ⁷	11 to 16	<ul style="list-style-type: none"> - Merit-based system - Adequate remuneration - Pre-employment screening <ul style="list-style-type: none"> - Staff rotation - Training - Leadership training - Revolving doors - Conflict of Interests⁸ 	<ul style="list-style-type: none"> - G20 High-Level Principles for Preventing and Managing ‘Conflict of Interest’ in the Public Sector (2018) - G20 Guiding Principles to Combat Solicitation (2013) - G20 High-Level Principles on Asset Disclosure by Public Officials (2012)
Measures adopted to promote a culture of integrity ⁹	1 to 4, 14 to 16	<ul style="list-style-type: none"> - Public awareness - Engagement of private sector and CSOs 	<ul style="list-style-type: none"> - G20 High-Level Principles on Private Sector Transparency and Integrity (2015) - G20 High-Level Principles for Promoting Integrity in Privatization and Public-Private Partnerships (2020)
Technology in transparency, integrity and Open Data systems ¹⁰	17 to 21	<ul style="list-style-type: none"> - Data transparency and organization - Open Data systems - E-procurement - Regular monitoring 	<ul style="list-style-type: none"> - G20 Anti-Corruption Open Data Principles (2015) - G20 High-Level Principles for Promoting Public Sector Integrity Through the Use of Information and Communications Technologies (ICT) (2020)

⁶ This topic is related to Questions 1 and 3 of the Questionnaire sent to participating countries. See the complete Questionnaire as well as the responses provided in the Annexes of this report.

⁷ This topic is related to Questions 2 and 8 of the Accountability Questionnaire.

⁸ Although the politics for preventing ‘conflict of interests’ and the ‘revolving door phenomena’ can be more broadly considered as standards to mitigate risks of undue influence or state capture, for the sake of systematization, this report incorporates these practices within the context of Human Resources Management, following the G20 High-Level Principles on Organizing Against Corruption in the understanding that the regulations and legislative protections against undue influence are correlated with ensuring the quality, impartiality, and independence of the human resources working within the public sector.

⁹ This topic is related to Questions 2 and 5 of the Accountability Questionnaire.

¹⁰ This category is related to Question 6 of the Accountability Questionnaire.

Corruption risks analysis ¹¹	5 to 10 and 17	<ul style="list-style-type: none"> - Corruption Risks Assessment Systems - Recommending mitigation measures for corruption-prone public sectors 	<ul style="list-style-type: none"> - G20 High-Level Principles on Enhancing the Role of Auditing in Tackling Corruption (2022) - OECD Recommendation on Public Integrity (2017)
Reporting corruption and whistleblower protection ¹²	17 and 23	<ul style="list-style-type: none"> - Follow-up on corruption allegations - Leaders accountable to report corruption - Anonymous reporting 	<ul style="list-style-type: none"> - G20 High-Level Principles for the Effective Protection of Whistleblowers (2019) - G20/OECD Study on Whistleblower Protection Frameworks, Compendium of Best Practices and Guiding Principles for Legislation (2011)

Source: G20 Accountability Report Questionnaire (2024).

The first category refers to the existence of a well-structured, coherent public integrity system with coordination, communication, and information exchange mechanisms among the different public bodies responsible for integrity policies. This aspect is crucial since the dispersion, silos and lack of connection among government agencies responsible for integrity can result in implementation failures, task overlaps, duplication of efforts, and lack of clear command over anti-corruption policies (OECD, 2020¹³; 2017¹⁴). In this regard, the G20 High-Level Principles on Organizing Against Corruption recommend that there be a well-defined 'coordination unit' working together with 'contact units' or 'contact persons' in each of the different public bodies. The second category refers to organizing various human resource policies to prevent and combat corruption. For example, in recruitment policies, it is recommended to conduct "pre-employment screening" to identify corruption risks in the hiring of public servants. In remuneration policies, it is proposed to adequately and transparently remunerate public employees, as well as for bonuses and allowances, so they have sufficient livelihood and do not resort to corrupt practices. In training activities, it is recommended to instruct high level and senior officials to form leaders with integrity, as well as other staff exposed to the risk of corruption, such as those involved in public procurement or HR processes. Measures to promote a culture of integrity highlight public awareness activities, promotion of integrity in the private sector, and engagement with civil society. The fourth category encompasses the use of a set of technologies, tools, and portals to promote transparency and prevent corruption in the public sector. This includes everything from open data portals to e-procurement systems. The fifth category refers to the use of corruption risk assessment in the public sector, which encompass methods and procedures aimed at quantifying and evaluating areas where the risk of corruption is higher. This allows the government to adopt

¹¹ This topic is related to Question 4 of the Accountability Questionnaire.

¹² This category is related to Question 8 of the Accountability Questionnaire.

¹³ OECD. "OECD Public Integrity Handbook." OECD Publishing, 2020. Accessed July 25, 2024.

<https://doi.org/10.1787/ac8d6a8c-en>.

¹⁴ OECD. "OECD Recommendation on Public Integrity." OECD Publishing, 2017. Accessed July 25, 2024.

<https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0435>.

integrity measures that are tailored to the vulnerability of each sector. Finally, the last category refers to organizing the system for reporting corruption within the public administration, including operational procedures for the receipt and handling of reports and policies to protect whistleblowers.

In this regard, the following subsections will evaluate advances in implementation and highlight examples of key good practices associated with each of these categories, as well as present the main implementation gaps by G20 countries and invited participants and the existing challenges in organizing public administration against corruption. Next, we analyze the main issues and emergent risks faced by countries in a context of rapid changes in the technological, social, and economic landscape. Here, we highlight recent topics and phenomena impacting the fight against corruption worldwide, such as the advancement of Big Data and Artificial Intelligence (AI) technologies, challenges in strengthening transparency and integrity surrounding lobbying, and the need for gender policies and sexual harassment prevention in the public sector. Finally, the report points out ways forward for the ACWG and G20 countries, associating some key good practices with each of the main challenges identified.

3.1 ADVANCES IN IMPLEMENTATION AND KEY GOOD PRACTICES

The G20 and invited countries analyzed in this Accountability Report mentioned various advances in organizing public administration against corruption and in organizing public integrity systems. Although some challenges persist, it is notable the efforts of many countries with large, complex state structures to coordinate multiple public bodies and oversight agencies responsible for promoting public integrity. Here the report underscore shared practices in relation to each of the 6 categories mentioned previously, highlighting whenever possible the quantitative recurrence of certain measures and noting points of convergence between the practices of different countries.

Firstly, regarding the ‘construction of coordinated and coherent public integrity systems’, the G20 High-Level Principles on Organizing Against Corruption emphasize the importance of "designating contact persons for corruption prevention or establishing a specific unit or units responsible for coordinating corruption prevention measures within public entities." In relation to this recommendation, in various countries central bodies responsible for public integrity and anti-corruption work in coordination with contact units spread across different public institutions, providing instructions, recommendations, advice, and ensuring the implementation of integrity policies. In the United States, the Office of Government Ethics (OGE) oversees a decentralized ethics program across over 130 agencies, providing comprehensive standards, guidance, and advisory services. France's High Authority for Transparency in Public Life is another notable example, responsible for overseeing asset declarations, regulating lobbying, and providing ethics counseling to different entities, in addition to the prevention programmes set up with the advice and under the supervision of the French anti-corruption agency. In Germany, the Federal

Government Directive Concerning the Prevention of Corruption in the Federal Administration requires all federal agencies to appoint contact persons for corruption prevention. In addition to serving as contact person for agency staff and management, their responsibilities included advising management, assisting with anti-corruption training, raising awareness as well as monitoring and assessing any indications of corruption. As the coordinating agency for corruption prevention, the Federal Ministry of the Interior and Community annually publishes a comprehensive “Report on Integrity in the Federal Administration” that accounts for sponsoring received by federal agencies, the use by federal agencies of services performed by external employees, occupations which are especially vulnerable to corruption and risk mitigating as well as cases of suspected corruption in federal agencies and their following up and corruption preventive measures. The data for the Integrity Report is collected via a special web and database application.

Nigeria’s Independent Corrupt Practices and Other Related Offences Commission (ICPC) conducts system studies across public agencies to identify and rectify corruption-prone processes¹⁵. Similarly, the Republic of Korea’s Anti-Corruption and Civil Rights Commission (ACRC) annually reviews the anti-corruption policy implementation of the year, examining and establishing work plans concerning corruption-prone areas and distributing them during the meeting of public institution audit officers at the beginning of every year. Based on these, each agency establishes and carries out implementation plans, and ACRC monitors the results of the corruption risk response by each agency. Finally, another emblematic example is the integration of more than 300 Ethics Committees spread across 282 different institutions into Mexico’s integrity system, coordinated by the Secretariat of Public Function (SFP). This body evaluates the performance of these committees annually, issuing an Annual Work Program (PAT) and publishing the findings in the Executive Report of the Annual Evaluation of the Ethics Committees.

Box 1. Some experiences of national public integrity systems with coordination unit and contact units

India’s integrity system coordinated by the CVC

India has a coordinated and coherent integrity system across the public administration in the form of the Central Vigilance Commission (CVC), established in 1964. The CVC promotes integrity, transparency, and accountability, governed by the CVC Act, 2003, ensuring its independence and functional autonomy. It collaborates with various agencies and stakeholders to combat corruption and promote integrity in governance. The CVC supervises the Central Bureau of Investigation (CBI) in corruption investigations and works with State Vigilance Commissions to ensure consistent vigilance practices nationwide. It coordinates

¹⁵ The ICPC is empowered under 6 b-d of its Act to: to examine the practices, systems and procedures of public bodies and where, in the opinion of the Commission, such practices, systems or procedures aid or facilitate fraud or corruption, to direct and supervise a review of them; to instruct, advise and assist any officer, agency or parastatals on ways by which fraud or corruption may be eliminated or minimised by such officer, agency or parastatal; to advise heads of public bodies of any changes in practices, systems or procedures compatible with the effective discharge of the duties of the public bodies as the Commission thinks fit to reduce the likelihood or incidence of bribery, corruption, and related offences.

with law enforcement for corruption case investigations and prosecutions, providing guidance and oversight to government departments and organizations across the public sector. The CVC also engages with anti-corruption organizations, civil society groups, and international partners to raise awareness, share best practices, and strengthen global cooperation.

Comprehensive public integrity system of the United States anchored by the OGE

The United States has a coordinated approach to public integrity across its administration. The system is anchored by the U.S. Office of Government Ethics (OGE), which serves as the supervising ethics office for the Executive Branch. The OGE is responsible for developing a single, comprehensive set of standards of conduct for all Executive Branch employees, providing guidance on the application of ethics laws and regulations, and maintaining an effective system for financial disclosure. Each federal agency designates a Designated Agency Ethics Official (DAEO) and an Alternate Designated Agency Ethics Official (ADAEO) to oversee the implementation of ethics program within their respective agencies.

National Integrity Strategy (ENI) organizing Argentina's public integrity system

Since 2018, Argentina has built a national integrity system through different initiatives. The system began its structuring with the National Anticorruption Plan in 2019, approved by Decree 258/2019, which included measures to enhance transparency, integrity, and accountability. This plan also created an Advisory Council to monitor its implementation. In 2020, the plan evolved into the National Integrity Strategy (ENI), refined and further expanded. Decree 591/2023 approved the report "From the National Anticorruption Plan to the National Integrity Strategy" and mandated public sector entities to incorporate initiatives into the National Integrity Strategy Module of the State Action Information System for public monitoring. The ENI, coordinated by the Anti-Corruption Office (OA) and the Undersecretariat for Institutional Strengthening (SSFI), involves an Advisory Council with representatives from civil society, the private sector, academia, international agencies, and experts. The strategy outlines specific objectives to prevent corruption and promote public ethics, with an annual progress report submitted to the President.

Mexico's SFP and Ethics Committees' Integrated Effort

Mexico's integrity system is coordinated by the Secretariat of Public Function (SFP), which oversees the actions of Federal Government institutions regarding public ethics and conflict of interest prevention through Ethics Committees. Established under the General Guidelines for the integration and operation of these committees, more than 300 committees in 282 institutions work to promote codes of ethics, prevent corruption, and encourage austerity in public service. The SFP evaluates the performance of these committees annually, issuing an Annual Work Program (PAT) and publishing the findings in the Executive Report of the Annual Evaluation of the Ethics Committees. This system ensures a coordinated and comprehensive approach to public integrity and ethics across the Mexican federal administration.

Brazil's Comprehensive Framework for Integrity: The Establishment of SITAI

In May 2023, Brazil introduced Decree 11.529/2023, which established the System for Integrity, Transparency, and Access to Information (SITAI). This system is designed to coordinate and integrate efforts related to integrity, transparency, and access to information across various governmental bodies

and entities. The Office of the Comptroller General (CGU) of Brazil serves as the central coordinating body for SITAI, while sectoral units within different public entities manage specific aspects of integrity and transparency. The CGU's primary responsibilities include monitoring and evaluating the actions of these sectoral units, coordinating activities that require collaboration, guiding the management of integrity risks, and setting additional guidelines to ensure the system functions effectively.

Australia's advancing integrity through coordinated strategy, enhanced frameworks and integrated efforts

Australia recently developed several mechanisms to disseminate integrity across the public sector. The Australian Attorney General's Department (AGD) and the Australian Public Service Commission are developing an Australian Public Service Integrity Strategy to enhance coordination, information-sharing, evidence-gathering, and reporting among integrity agencies. A new Commonwealth Fraud and Corruption Control Framework 2024, effective from 1 July 2024, updates the 2017 framework to unify fraud and corruption management across the federal government. The AGD, through the Commonwealth Fraud Prevention Centre (CFPC), supports government entities by publishing guides, providing risk assessment and data analytics support, and enhancing officials' capabilities via training programs. In turn, the Integrity Agencies Group (IAG) promotes integrated and transparent integrity efforts in the public sector, while biannual meetings of anti-corruption commissioners and the Prevention Practitioners Forum facilitate sharing best practices and information among Australian integrity agencies.

China's comprehensive reform and unified national supervisory system

China's national public integrity system has undergone deep reforms, consolidating various anti-corruption functions from administrative supervisory organs, corruption prevention agencies, and anti-duty-related-crime units within procuratorial organs into dedicated supervisory organs at all levels. This restructuring, marked by the establishment of the National Supervisory Commission (NCS) and local supervisory commissions, effectively addressed the previous issues of dispersion and functional overlap among anti-corruption forces. Supervisory commissions dispatch supervisory bodies and commissioners to organs of the CPC, administrative departments and state-owned enterprises at the same level. These dispatched bodies are under the direct leadership and administration of and report to the supervisory commissions. They shall, within the scope of power authorized, supervise the performance of public officials in relevant organs in accordance with law.

Source: G20 Accountability Report Questionnaire (2024).

While the understanding of what constitutes an "integrity system" varies from country to country, states that contributed to this report generally consider that an "integrity system" involves not only a set of institutions but also national policies, laws, and technologies that, although dispersed, constitute a single integrity system aimed especially at preventing and avoiding corruption in public administration.

20 out of 23 countries mentioned the coordinated work of a set of public agencies as part of an integrity system, with 11 of them citing the existence of one main body responsible for the

integrity strategy and 9 highlighting two or more public entities. 17 out of 23 countries mentioned specific laws, disciplinary frameworks, or codes of conduct associated with an integrity system, and 9 emphasized the existence of a National Integrity/Anti-Corruption Plan or Strategy to be implemented in defined periods of time (usually between 1 to 3 years). Of these 9 countries, 7 cited measures to monitor and follow up on the implementation of their integrity/anti-corruption plans or strategies. Thus, in many countries, the launch of plans allows for setting clear goals and defining the responsibilities of different public agencies in ensuring integrity. This is the case with the National Integrity Strategy (ENI) mentioned here from Argentina and the National Program to Combat Corruption and Impunity, and to Improve Public Management (PNCCIMGP) cited by Mexico. Finally, beyond institutions, laws, and policies, 9 out of 23 countries also mentioned the role of technologies (such as platforms, portals, and systems) in integrity systems.

Table 2 – How countries understand Integrity System?

Mentions related to Question 1	Number of countries that cited this aspect in Question 1 ¹⁶ (Sample = 23)
A set of public agencies and bodies as part of a national integrity system	20
1 main public body responsible for the integrity system	11
2 or more public agencies	9
Laws, disciplinary frameworks or codes of conducts associated with an integrity system	17
Emphasis on preventive policies	15
Coordination Unit / Contact Units or Persons	10
A National Integrity/Anti-Corruption Plan or Strategy to implement in defined periods of time	9
Technologies, platforms and systems associated with integrity systems	9
Measures to monitor and follow up on implementation of integrity plans or strategies	7

Source: G20 Accountability Report Questionnaire (2024).

As demonstrated in the table above, many countries also consider that integrity systems are especially associated with anti-corruption prevention policies. 15 out of 23 countries emphasized preventive measures as part of their integrity system. Although it does not mean that countries prioritize prevention over punishment and remediation, this greater association of

¹⁶ Here we consider only the count of mentions related to question 1 of the questionnaire sent to the participating countries in this study. In this question, the following was requested: "Please provide a brief overview of the strategic measures – including preventive measures and innovative deployment of technology – taken by your country to implement the general principles on organizing its public administration to promote a culture of integrity and address corruption risks, as envisaged in the G20 High-Level Principles on Organizing Against Corruption (2017). Please share any information you may find relevant regarding how your country promotes public integrity."

integrity systems with prevention demonstrates a concern for long-term anti-corruption results. Prevention is often more cost-effective, as it minimizes the resources needed for lengthy investigations, legal proceedings, and enforcement actions associated with punitive measures. This leads to a more stable and equitable environment where resources are used more efficiently, public services are improved, and economic development is supported (UNODC, 2021¹⁷).

It is worth noting here that we focused the analysis on 'integrity systems', which include institutional arrangements, laws, strategy, and political commitment to integrity. In contrast, a 'public integrity strategy' lays out the strategic objectives of a state on a specific issue to better guide the state's resources and support implementation. It may include, for example, updating the institutional framework, strengthening or adopting laws, and putting in place a new technological platform to facilitate monitoring of a particular risk area. In this sense, a strategy is measurable and time bound, as highlighted in the G20 High-Level Principles for the Development and Implementation of National Anti-Corruption Strategies¹⁸. Many countries participating in this report highlight the existence of integrity systems, with institutional arrangements and laws aimed at integrity, but do not necessarily mention or detail mechanisms for measuring, monitoring, and following up on the implementation of plans.

Another important element in promoting greater coordination and coherence in public integrity systems is the development of accountability institutions, such as Supreme Audit Institutions (SAIs). SAIs can provide independent oversight, promote accountability, and enhance transparency in government activities. Through audits, evaluations, and reviews, SAIs assess whether public resources are managed effectively, legally, and in accordance with ethical standards. Their findings help identify systemic weaknesses and foster improvements in governance structures, facilitating better alignment of various actors and institutions involved in public integrity efforts. A notable example of good practice comes from France's SAIs, the *Cour des comptes* and the *Chambres régionales et territoriales des comptes*. They develop "periodic or random organic audits" and "conduct ongoing audits for some major and sensitive projects" (such as the reconstruction of Notre-Dame and the 2024 Olympic Games). Recent innovations, like a citizen consultation platform and a reporting system for financial irregularities, further strengthen the role of the SAIs in promoting integrity through public engagement and comprehensive oversight mechanisms.

In relation to the second analytical category of this report, "organizing human resources" to minimize corruption, the implementation of merit-based recruitment systems and the

¹⁷ UNODC (United Nations Office on Drugs and Crime). "Anti-Corruption Module 4: Public Sector Corruption." 2021. Accessed July 13, 2024. [https://grace.unodc.org/grace/uploads/documents/academics/Anti-Corruption Module 4 Public Sector Corruption.pdf](https://grace.unodc.org/grace/uploads/documents/academics/Anti-Corruption%20Module%204%20Public%20Sector%20Corruption.pdf).

¹⁸ G20. "G20 High-Level Principles for the Development and Implementation of National Anti-Corruption Strategies". 2020. Accessed September 30, 2024. [https://www.unodc.org/documents/corruption/G20-Anti-Corruption-Resources/Principles/2020_G20_High-Level Principles for the Development and Implementation of National Anti-Corruption Strategies.pdf](https://www.unodc.org/documents/corruption/G20-Anti-Corruption-Resources/Principles/2020_G20_High-Level_Principles_for_the_Development_and_Implementation_of_National_Anti-Corruption_Strategies.pdf)

establishment of clear, objective criteria for hiring, remunerating, and promoting public officials are critical components underscored by the High-Level Principles on Organizing Against Corruption. There are numerous examples of good practices in this area, and many countries have adopted creative measures to promote ethical and integrity-driven behavior among public officials. South Africa has introduced lifestyle audits as part of its public service regulations to detect and prevent fraud and corruption, ensuring that public officials' lifestyles are commensurate with their earnings¹⁹. In the United States, the Office of Personnel Management (OPM) conducts background investigations to ensure that candidates meet suitability and fitness requirements, thereby promoting integrity and efficiency within the federal workforce. This is in accordance with a topic of the G20 High-Level Principles on Organizing Against Corruption which stresses the importance of “conducting pre-employment screening when recruiting staff”. France’s High Authority for Transparency in Public Life controls revolving-door movements, ensuring that public officials transitioning between public and private sectors adhere to high ethical standards, in line with other international instruments, such as the OECD Post-Public Employment Good Practices for Preventing Conflict of Interest²⁰ (2010) and UNODC/World Bank/OECD Good Practices on Preventing and Managing Conflicts of Interest in the Public Sector²¹ (2020). Germany’s Federal Civil Service Act includes regulations on side activities, gifts²², and post-employment, with disciplinary actions ranging from reprimands to dismissals for breaches of conduct. In Russia, the "Unified Information System for Personnel Management of the State Civil Service" facilitates transparency in personnel management, including the monitoring of compliance with service conduct requirements and conflict of interest management. Additionally, the Federal Law No. 273-FZ on Counteracting Corruption sets the framework for anti-corruption measures, including stringent regulations on the recruitment, training, and oversight of public officials.

Another aspect countries emphasize is regular training and capacity-building to ensure that public officials are aware of and understand their integrity and ethical obligations as public official. Republic of Korea’s ACRC’s Anti-Corruption Training Institute (ACTI) offers tailored face-to-face

¹⁹ Regarding the assets and holdings of public officials, the G-20 released the High-Level Principles on Asset Disclosure by Public Officials in 2012, which recommend a series of measures to prevent conflicts of interest, illicit enrichment, and other forms of corruption, as well as to enhance trust in public institutions. This document places special emphasis on the disclosure of assets by senior leaders and those in high-risk positions and sectors.

²⁰ OECD. "Post-Public Employment: Good Practices for Preventing Conflict of Interest." 2010. Accessed July 13, 2024. <https://www.oecd.org/gov/ethics/post-public-employment.htm>.

²¹ UNODC, World Bank and OECD. Preventing and Managing Conflicts of Interest in the Public Sector: Good Practices Guide. 2020. Accessed July 12, 2024. <https://www.unodc.org/documents/corruption/Publications/2020/Preventing-and-Managing-Conflicts-of-Interest-in-the-Public-Sector-Good-Practices-Guide.pdf>.

²² In 2013, the G20 released the Guiding Principles to Combat Solicitation to promote measures aimed at preventing and addressing the improper or unethical requests for gifts, favors, money, or other benefits made by public officials. Directly related to this topic, there is a recommendation from the G20 High-Level Principles on Organizing Against Corruption to “ensure adequate remuneration that provides a secure livelihood to public officials”, which, in turn, can reduce the chances of public servants soliciting bribes or engaging in corrupt activities to increase their income.

and e-learning training programs for various public officials, including new employees, promoted employees, senior officials, and those in charge of integrity and ethical management. Japan organizes the National Public Service Ethics Month with awareness and educational activities to promote ethics among national public employees. Brazil's CGU Public Integrity Community facilitates ongoing learning and the exchange of best practices among public officials through its online platform, where members can participate in events and training programs on various integrity-related topics. Türkiye's Public Oversight, Accounting and Auditing Standards Authority provides a continuing training program for independent auditors to maintain professional knowledge and skills. Finally, in the United Kingdom, all new civil servants of any grade are introduced to propriety and ethics training matters as a standard part of their induction period. This foundational training helps equip civil servants with the knowledge to understand and navigate ethical issues during their careers. The induction programme for Senior Civil Servants also includes appropriate content on propriety and ethics, ensuring that senior leaders understand the expected ethical behavior. This is in line with the recommendation of the G20 High-Level Principles on Organizing Against Corruption to promote training for high level officials.

Concerning measures adopted to promote a culture of integrity across the public and private sector, there are also many examples of good practices in different areas, such as training, recognition of integrity behaviors, awareness campaigns, open government initiatives, promotion of integrity in the private sector and engagement of civil society organizations (CSOs). There are various strategies to promote a culture of integrity, and the countries consulted for this Accountability Report identified which ones they adopt (see table below).

It is important to note that certain categories included in the table relate to elements directly linked to a culture of integrity. Other categories are more associated with accountability and can, therefore, be considered broader measures for promoting public integrity, not necessarily limited to a culture of integrity.²³

²³ International standards such as the OECD 2017 Recommendation on Public Integrity have categorized the necessary elements for establishing a culture of integrity that includes whole-of-society, leadership, merit-based, capacity building, and openness requirements. Broader measures for promoting public integrity are covered under the Accountability pillar in the OECD Recommendation, for example, and are indirectly related to fostering a culture of integrity.

Table 3 - Measures countries adopt to promote a culture of integrity, accountability, and transparency in public administration ²⁴

	ARGENTINA	AUSTRALIA	BRAZIL	CANADA	CHINA	FRANCE	GERMANY	INDIA	ITALY	INDONESIA	JAPAN	MEXICO	NETHERLANDS	NIGERIA	NORWAY	REP. OF KOREA	RUSSIA	SAUDI ARABIA	SPAIN	SOUTH AFRICA	TÜRKIYE	UNITED KINGDOM	UNITED STATES
Integrity policy or strategy	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Corruption risk management system			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓			✓	✓	✓	✓
Technology and e-governance	✓		✓		✓	✓	✓	✓	✓	✓		✓	✓		✓	✓	✓	✓		✓	✓	✓	✓
Digital public services delivery	✓		✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓
Open data policy	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓
Transparency policy	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓
Open government initiatives	✓	✓	✓	✓		✓	✓	✓	✓	✓		✓	✓		✓	✓	✓		✓		✓	✓	✓
Merit-based recruitment system	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓
Objective remuneration policy	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓		✓	✓	✓		✓		✓	✓	✓
Control and quality of public spending	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓
Integrity in Public-Private Relationship	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓		✓		✓	✓	✓

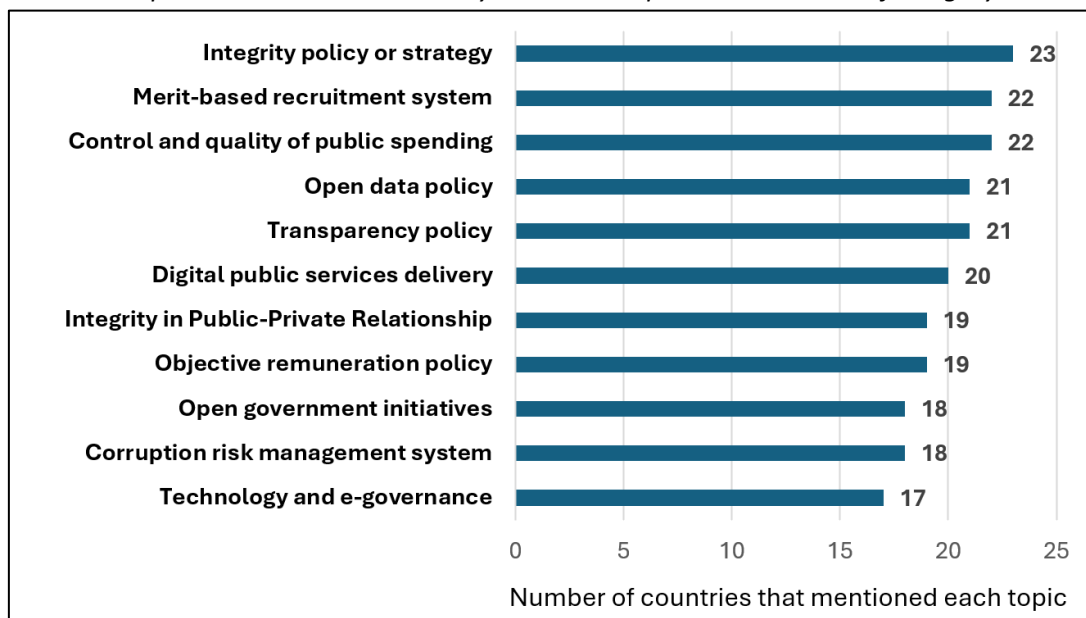
Source: G20 Accountability Report Questionnaire (2024).

Most frequent measures countries indicated they adopt to promote a culture of integrity are: a) integrity policy or strategy (23 out of 23 countries); b) merit-based recruitment system (22) and; c) control and quality of public spending (22). Some of the less frequent measures indicated are “corruption risk management system” (18) and “technology and e-government” (17). Although many important measures have been marked by the participating countries, less emphasis is noted on others, such as the adoption of systems to assess corruption risks, a relevant practice that allows for mapping and identifying public sectors that are more vulnerable and prone to corruption, making integrity strategies more effective and structured. This practice is

²⁴ The data here reflects country responses and has not undergone a data validation exercise. See the OECD Public Integrity Indicators database for validated information on the topic in <https://oecd-public-integrity-indicators.org/>.

recommended in various sections of the G20 High-Level Principles on Organizing Against Corruption.

Graph 1 - Measures indicated by countries to promote a culture of integrity



Source: G20 Accountability Report Questionnaire (2024).

Despite the many possibilities of measures to promote a culture of integrity, examples of good practices predominantly involve awareness-raising and training activities, engaging the private sector, CSOs, and academics, as well as actions to promote integrity within private companies. Concerning awareness campaigns and promoting the engagement of the private sector and civil society, Saudi Arabia’s Oversight and Anti-Corruption Authority collaborates with private sector entities to develop compliance guides and training programs aimed at combating corruption, while in Nigeria, the National Anti-Corruption Volunteer Corps and National Anti-Corruption Coalition engage citizens and NGOs in anti-corruption initiatives. Argentina’s Programme for Citizen Participation and Control in Public Works is also an excellent example of encouraging citizen oversight of infrastructure projects. In India, the ‘Vigilance Awareness Week’ every year encourages all stakeholders to collectively participate in prevention of and the fight against corruption and to raise public awareness regard the existence, causes and gravity of and the threat posed by corruption. Republic of Korea’s Anti-Corruption Training Institute (ACTI) offers extensive outreach education to young people and students, instilling integrity through programs in schools and universities. Examples include program to elementary, middle and high school students, an Integrity Vacation Camp and 2030 Integrity Talent Academy. Indonesia’s KPK Certification Unit certifies integrity officers in the private sector, providing tailored training to foster a culture of integrity, while Mexico’s Business Integrity Policy Model guides companies in developing robust integrity policies, supported by collaboration with business organizations and

recognition programs. These examples are in line with international standards, particularly with Pillar 5 of the OECD Recommendation on Public Integrity (2017)²⁵, which emphasizes the importance of “carrying out, where appropriate, campaigns to promote civic education on public integrity, among individuals and particularly in schools” and “engaging the private sector and civil society on the complementary benefits to public integrity that arise from upholding integrity in business and in nonprofit activities, sharing and building on lessons learned from good practices”.

In its fourth category of analysis, "Technology in transparency, integrity and Open Data systems" the report indicates significant advances and a wide dissemination of technological tools to promote integrity and combat corruption. The most frequent examples include the use of technology in transparency portals and open data portals (13 out of 23 countries) and digital public procurement and tender tools (10 out of 23). Some countries also highlight the systematic disclosure of information about corruption investigations.

Table 4 – Measures mentioned in relation to Open Data

Measures related to Open Data	Number of countries that cited this measure in Question 6 ²⁶ (Sample = 23)
Open Data or Transparency Portal/Platform	13
Data on public procurement and e-procurement	10
Disclosure of information about corruption investigations	9

Source: G20 Accountability Report Questionnaire (2024).

Thus, there are numerous examples of the positive role technology can play in combating corruption and ensuring integrity. Argentina has developed the National Public Sector Risk Map, which utilizes data to monitor and assess corruption risks across various government entities. The United States’ website Oversight.gov consolidates public reports from the Federal Inspectors General (IGs), improving public access to information about government activities. Concerning open data initiatives to enhance transparency and public scrutiny, France’s efforts include publishing audit reports and public procurement data online, while Canada’s open data policy involves proactively publishing information on government contracts and financial operations, enabling public oversight. Details of good practice examples in open data policies are highlighted in the box below.

²⁵ OECD. "OECD Recommendation on Public Integrity." OECD Publishing, 2017.

<https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0435>.

²⁶ Here we consider only the count of mentions related to question 6 of the questionnaire sent to the participating countries in this study. In this question, the following was requested: " Please indicate which type of relevant data is publicly available in your country, in line with the G20 Anti-Corruption Open Data Principles. Where applicable, please describe the strategies or implementation mechanisms adopted to enable the publication of such relevant data."

Box 2. Open data policy key good practices

France

The French state provides access to numerous datasets on public accounts through data.gouv.fr. This includes information on accounting balances, public entity accounts, and public procurement. The Supreme Audit Institution's "open by default" policy publishes all audit data online, and the High Authority for Transparency in Public Life publishes declarations of public officials and data from lobbyists.

Saudi Arabia

The National Open Data Portal serves as a centralized platform where government agencies publish data in an open and usable format. This portal includes a wide range of data categorized by fields such as health, education, social services, transport, communications, regulatory bodies, and budget. By making this data accessible, the portal allows beneficiaries to easily obtain, request, or download the data for use in various innovative applications or research projects. Additionally, the portal organizes the data according to publishers, such as the General Authority for Statistics, Ministry of Environment, Water and Agriculture, Ministry of Health, and the Capital Market Authority. This initiative not only promotes transparency but also fosters a culture of data-driven decision-making and public engagement in governance.

Argentina

The Federal Open Government Program involves provinces and municipalities in implementing initiatives that value citizen participation. The program, part of the Fifth National Open Government Action Plan, aims to promote an open, federal, and inclusive state through dialogue and interaction with citizens. The program includes regional training meetings, participatory mapping, and technical support for designing and implementing open state initiatives at subnational levels.

Republic of Korea

The Republic of Korea follows the G20 Anti-Corruption Open Data Principles by making a variety of data accessible through the national open data portal. This initiative includes contributions from various organizations that provide data in OpenAPI and file formats, ensuring the public is informed about integrity and anti-corruption measures within the public sector. The Anti-Corruption and Civil Rights Commission (ACRC) proactively releases 75 types of anti-corruption data, including evaluations of public organizations' integrity levels.

Brazil

The Brazilian government provides over 12,000 open datasets, including budget, spending, revenues, procurement processes, contracts, and more. Public organizations are required to update their Open Data Plan every two years, ensuring a continuous flow of new datasets. The platform Dados.gov.br hosts these datasets. Brazil's 6th Action Plan for the Open Government Partnership aims to improve anti-corruption data governance, identifying and prioritizing datasets for opening or improvement.

Italy

Italy's ANAC leverages data-driven policies and digital technologies to promote transparency, simplification, and compliance. The National Data Base of Public Contracts (BDNCP) integrates public procurement data and offers it as open data. ANAC has developed a self-service analysis dashboard and a portal with corruption risk indicators to help citizens and stakeholders access and analyse public procurement data and data related to local contexts and specific institutional sectors that can be useful to assess the risk of corruption. Datasets, indicators and also part of the code and algorithms are open in order to be re-used and targeted to specific objectives by different categories of stakeholders. Furthermore, ANAC cooperates on a daily and real-time basis with academia, research centers, civil society and NGOs experts and representatives to put in place co-design and effective use policies and practices related to procurement and corruption data.

Türkiye

The Digital Transformation Office of the Presidency (DTO) spearheads efforts in digital governance, overseeing initiatives such as the e-Government Gateway. This platform provides secure and accessible digital services to over 65 million users, ensuring high user satisfaction through continuous improvements and user-friendly interfaces. The Review Board of Access to Information adjudicates appeals and promotes a culture of transparency, while Türkiye's Public Data Space Project aims to prepare a Public Data Space Reference Architecture and a Transition Plan, enhancing data-related roles, infrastructure, human resources, and legislation. This project aligns with the EU's concept of "data spaces", aiming to boost efficiency and value creation through data-oriented policies and services.

Netherlands

The Open Government Act (Wet open overheid) is the successor to the Public Access Act (Wet openbaarheid van bestuur) and serves as the Freedom of Information law. Since the Open Government Act came into force on May 1, 2022, significant progress has been made toward a more transparent government. From September 2022, policy memos underlying Parliament documents are proactively disclosed. All governing bodies are actively engaged in implementing the Act with several measures, such as allocating resources for implementation, increasing personnel, and using support tools like search-and-find and redaction software. In 2023, policy measures were introduced to preserve work-related chat messages from government officials.

Nigeria

This Freedom of Information Act makes public records and information more freely available, provide for public access to public records and information, protect public records and information to the extent consistent with the public interest and the protection of personal privacy, protect serving public officers from adverse consequences for disclosing certain kinds of official information without authorization and establish procedures for the achievement of those purposes.

United Kingdom

The UK has embarked on a programme of Transforming Public Procurement. This new regime will come into force on the 24th February 2025 and enhance transparency throughout the commercial lifecycle so that the spending of taxpayers' money can be more easily scrutinised. Much more information in respect of public procurement will be published by the public sector to the public domain under the Open Government Licence, in Open Contracting Data Standard, making it open and accessible.

Spain

The Transparency Portal (transparencia.gob.es) is the platform that provides citizens with information from the Spanish General State Administration on a very broad spectrum of categories (including institutional, organizational and planning information, legal, economic, budget and statistical information), in order to ensure the transparency and control of public action. Citizens can also request information that they cannot find in the portal (as of August 2024, over 78.000 requests had been received since its inception, with 97% of them already responded and the rest being processed). In addition, the Spanish Government started the Aporta initiative in 2009 to promote the reuse of public sector information and foster the creation of an open data culture. The datos.gob.es portal serves as the central hub for accessing and sharing open data, providing a wide range of datasets from government agencies and public institutions, supporting collaboration between public and private entities and offering a variety of tools, resources, and best practices.

Source: G20 Accountability Report Questionnaire (2024).

Regarding the use of systems to regularly assess corruption risks (the fifth category), which is a measure recommended by the High-Level Principles on Organizing Against Corruption, many G20 and invited countries have implemented structured and innovative methods. Saudi Arabia's *E-Control* Control Center uses big data analytics to identify high-risk activities and operations within public agencies. France's Anti-Corruption Agency (AFA) has developed a comprehensive risk assessment methodology that involves public agents at all levels to ensure a thorough understanding of corruption risks specific to their entities. Nigeria's Independent Corrupt Practices and Other Related Offences Commission (ICPC) conducts systematic studies across public bodies to identify and address corruption-prone processes, while Indonesia's Corruption Eradication Commission (KPK) also detects corruption risks and recommends mitigation strategies through the CRA (Corruption Risk Assessment) methodology, which monitor government programs from planning to execution stages. Finally, an emblematic case is that of Republic of Korea's ACRC which implements a comprehensive integrity assessment combining quantitative evaluations of 3 components: corruption surveys, integrity measures, and corruption cases. See more details of good practices in this area in the box below:

Box 3. Key good practices on assessing corruption risks in the public sector

Saudi Arabia

The Oversight and Anti-Corruption Authority has established the E-Control Control Center, a technological initiative aimed at promoting integrity and mitigating financial and administrative corruption risks. The Center analyzes big data from public agencies' databases to identify high-risk activities and operations. Additionally, the Authority developed an e-platform to receive periodic reports from Internal Audit Units in all public agencies, allowing for detailed analysis and identification of deficiencies. The Authority's proactive corruption risk assessment program, 'Verification,' involves examining activities and contracts of high-risk public sectors to detect any suspected corrupt practices, triggering further investigation by the Administrative Intelligence Division.

France

The French Anti-Corruption Agency (AFA) has developed a robust methodology for public entities to assess their corruption risks. This approach involves a six-step process tailored to each entity's specific characteristics, such as legal structure, size, public service missions, activities, budget, and human resources. The methodology emphasizes the involvement of public agents at all hierarchical levels to ensure comprehensive risk identification and ownership of the process. Practical guides provided by AFA further enhance this analysis by addressing sector-specific risks and recommending mitigation strategies.

Nigeria

The Independent Corrupt Practices and Other Related Offences Commission (ICPC) conducts comprehensive System Studies to identify and rectify corruption-prone processes within Ministries, Departments, and Agencies (MDAs). These studies reveal practices such as systemic dysfunction, inadvertent breaches of regulations, ignorance of proper procedures, and willful violations. The ICPC employs a detailed methodology for corruption assessment, which includes identifying risks, listing risk factors and schemes, collecting data, rating the probability and potential impact of corruption schemes, and presenting mitigating actions and controls. This systematic approach helps detoxify crooked public systems and procedures, promoting transparency and accountability across the public sector.

Argentina

Argentina's National Public Sector Risk Map, prepared by Sindicatura General de la Nación (SIGEN), is a critical tool for controlling, supervising, and coordinating internal control system activities. The Risk Map is based on comprehensive data collection and analysis, with general guidelines provided for uploading data to the Risk Map System. The 2023 Risk Map identified extreme risk levels in 42% of Ministries, Decentralized Organizations, and Social Security Institutions. This tool serves as an indispensable resource for designing the internal control strategy of the national public sector, ensuring that high-risk areas are effectively monitored and managed.

Republic of Korea

The Anti-Corruption and Civil Rights Commission (ACRC) in Korea implements a comprehensive integrity assessment consisting of three components: corruption perception, integrity measures, and corruption

cases. Corruption perception is evaluated through surveys involving citizens and public employees who have direct experience with public institutions. Integrity measures are assessed by reviewing anti-corruption policies and initiatives submitted by public institutions. Corruption cases are quantified based on the number and severity of incidents reported within each institution. Additionally, the ACRC uses AI and big data technology to analyze, detect, and predict corruption risks, further enhancing their capacity to manage and mitigate these risks.

Indonesia

The Corruption Eradication Commission (KPK) in Indonesia employs the Corruption Risk Assessment (CRA) methodology to systematically monitor and evaluate government programs from planning to execution and evaluation stages. The CRA methodology involves identifying corruption risks, analyzing vulnerabilities, and recommending mitigation strategies to improve governance. The KPK's Monitoring Center of Prevention (MCP) platform tracks corruption prevention efforts across seven key areas: regional state planning and budgeting, procurement of goods and services, licensing, internal control, management of state apparatus, local taxes, and local asset management.

Australia

The Australian Institute of Criminology (AIC) manage and distribute the annual Fraud Against the Commonwealth census (the census). The census collects information at an Australian Government agency level regarding fraud losses, controls, investigations, prevention measures and recoveries. In turn, the National Anti-Corruption Commission (NACC), which commenced operations on 1 July 2023, will conduct a survey across the Australian federal public service of corruption perceptions in 2024 and it is anticipated that the survey will be run annually.

Italy

The Italian National Anticorruption Authority (ANAC) has long been coordinating the project "Measuring the Risk of Corruption at Territorial Level and Promoting Transparency", working to integrate as many data sources as possible, to design methodologies for calculation and validation of indicators, to involve as many institutional, academic, research, NGOs and other relevant actors to work together on the production and subsequent use of data and indicators. So far, 17 risk indicators have been developed and calculated using data related to public procurement and 50 context indicators using data related to criminality, environment, labor market, social capital, local economy. On the one hand, the results of the project are organized in a web portal, with data, dashboards, bibliographies, infographics, media materials related to the topic of corruption risk measurement. The publication of such indicators on a dedicated interface tool on the Web allows them to be widely used by different categories of stakeholders. On the other hand, by monitoring the trend of the indicators over time, it will also be possible to obtain useful information on the effectiveness of anti-corruption policies and strategies.

Source: G20 Accountability Report Questionnaire (2024).

Some of the examples highlighted above also broadly constitute examples of practices for Monitoring & Evaluation of Integrity Policies, as they include tools that measure the performance

of integrity actions and provide a basis to inform new policies and adjust courses over time. In Argentina, the insights gained from the National Public Sector Risk Map are pivotal for planning the subsequent year. They inform the development of targeted internal control measures and the strategic allocation of resources to mitigate identified risks. The results of Republic of Korea's Annual Comprehensive Integrity Assessment are regularly disclosed, and the evaluation process not only highlights areas prone to corruption but also provides tailored recommendations for improvement, fostering a continuous cycle of integrity enhancement and policy refinement. In Mexico, an annual evaluation of Ethics Committees within federal public administration agencies is conducted by the Secretariat of Public Function (SFP). This evaluation focuses on the timeliness and effectiveness of the committees' activities, which include promoting ethical conduct, addressing ethical violations, and implementing training programs. At the beginning of each year, the SFP issues the Annual Work Program (PAT), outlining the activities and goals for the ethics committees, and monitors compliance with the PAT throughout the year. A Control Board sets actions, rules, and deadlines for the committees, and their performance is assessed based on these criteria. Each year, the results of these evaluations are published in the Executive Report of the Annual Evaluation of the Ethics Committees, providing a continuous feedback loop to adapt integrity policies.

At last, in the sixth category of analysis, "Mechanisms for Reporting Corruption and Whistleblower Protection", countries underscored the need for progress and updates, but there are good practices identified, especially through the creation of comprehensive and coherent reporting channels and well-defined policies for whistleblower protection and prevention of retaliation. France has robust mechanisms under the Sapin 2 Law (Law n. 2016-1691), which mandates that public entities establish internal whistleblowing procedures, ensuring transparency and confidentiality. The Anti-Corruption Agency (AFA) is also designated as an external reporting channel for breaches of probity. Whistleblower protection was further strengthened by the Warsmann Act, which broadens protections and simplifies reporting processes. Canada's Public Servants Disclosure Protection Act (PSDPA) provides secure and confidential processes for federal public sector employees to disclose serious wrongdoing and protects them from retaliation, while the United States offers several secure reporting channels, including the Office of the Special Counsel and the FBI's tip website. In some countries, recent legislation created in this area has ensured the incorporation of best practices and international recommendations. Spain has aligned its corruption reporting and whistleblower protection measures with the EU Directive 2019/1937 through Law 2/2023, establishing both internal and external reporting channels for public entities and companies. This law enhances whistleblower protections by creating an Independent Authority for the Protection of Whistleblowers and ensuring that corrective actions are promptly taken and effectively communicated. The United Kingdom whistleblowing framework is situated in employment law. In this framework, whistleblowing refers to when a worker makes a disclosure of information which they reasonably believe shows wrongdoing or someone covering up

wrongdoing. Types of wrongdoing include criminal offences, the endangerment of health and safety, causing damage to the environment, a miscarriage of justice, or a breach of any legal obligation. Workers who blow the whistle are entitled to protections, which were introduced through the Public Interest Disclosure Act 1998 (PIDA) (amending the Employment Rights Act 1996). These include protection from detriment or dismissal as a result of blowing the whistle, and a route of redress through the Employment Tribunals if these protections are infringed. To qualify for protection the worker usually has to have made the disclosure to their employer, legal adviser or a prescribed person. Government departments are also responsible for putting in place whistleblowing arrangements.

Although many countries highlight structured and multi-channel approaches to report corruption, not all mention measures to ensure the protection of whistleblowers — whether in terms of security or legally — as well as to ensure anonymity and confidentiality, if desired by the informant. This limitation will be further explored in the next section.

Box 4. Some good practices on reporting corruption and whistleblower protection

Canada

Canada's Public Servants Disclosure Protection Act (PSDPA) offers a secure and confidential process for federal public sector employees and others to disclose serious wrongdoing in the workplace and protects them from reprisals. Employees can report through their supervisor, their organization's designated Senior Officer for Disclosure, or the independent Public Sector Integrity Commissioner. This multi-channel approach ensures that employees have several secure options for making disclosures.

Saudi Arabia

The Oversight and Anti-Corruption Authority in Saudi Arabia provides several direct communication channels for the public to report financial and administrative corruption. These channels verify the authenticity of reports and take necessary measures. The Authority has also established specialized channels such as the Investor-Care Channel for foreign investors to report corruption offenses and a dedicated channel for foreign bribery reports.

United States

The United States maintains several systems available for whistleblowers to report, among other things, fraud and corruption. For example, the government website Oversight.gov provides a centralized site to help whistleblowers report fraud, waste, and abuse in Federal programs. The site not only provides information about how to report such acts, it also helps whistleblowers locate the appropriate reporting channel. Oversight.gov is complemented by other reporting channels. The U.S. Office of Special Counsel (OSC) serves as a confidential channel for receiving disclosures of fraud, waste, and abuse within the executive branch by current and former federal employees, and applicants for employment. OSC also investigates claims of whistleblower retaliation against the groups previously mentioned and launched

an updated and more streamlined complaint form to facilitate disclosing government wrongdoing and reporting allegations of retaliation with confidentiality.

Indonesia

Indonesia provides multiple channels for reporting corruption to the Corruption Eradication Commission (KPK), including the KPK Whistleblower System (KWS), an online complaint service, and traditional methods such as email, phone, mail, and in-person visits to KPK offices. Whistleblowers can choose to report anonymously, and the KPK guarantees the confidentiality of their identities. Upon receiving a report, KPK analysts verify whether the allegations constitute corruption and determine the appropriate authority for further investigation. Analysts collect evidence, conduct inquiries, and perform in-depth analyses to build a case. If sufficient evidence is gathered, the case proceeds to the Directorate of Initial Investigation; otherwise, the report may be closed or archived, and the whistleblower is formally notified of the outcome.

Italy

The Italian National Anticorruption Authority (ANAC) provides a confidential process for whistleblowing reports both for the public and private sector. The new version of the whistleblowing platform recently released, in fact, represents an important improvement on the latest architecture and security standards, adapted to the provisions of Legislative Decree N. 24/2023, after the transposition of the EU directive about the topic. The IT platform is released in open-source format, that is, it is available for further development and with the possibility of fruition by third interested parties.

Source: G20 Accountability Report Questionnaire (2024).

3.2 CHALLENGES AND IMPLEMENTATION GAPS

While G20 countries and invited participants have made significant strides in organizing against corruption and promoting public integrity, important challenges and implementation gaps remain. Addressing these issues involves a more coordinated, resource-efficient, and technology-driven approach, alongside modernizing legislative frameworks and ensuring consistent application of integrity standards.

Firstly, regarding the importance of organizing coordinated and coherent systems to tackle corruption, one of the most significant challenges reported by G20 countries is the dispersed or fragmented nature of their public integrity systems. Most countries have a set of bodies responsible for various aspects of public integrity across different instances and levels of government. Executive and oversight agencies complement each other, but their roles can often overlap without clear coordination. Furthermore, the lack of a well-defined public integrity strategy or plan coordinated by a central unit can also lead to less harmonization among national, regional, and local government levels (OECD, 2020²⁷). To prevent fragmentation and overlap in the

²⁷ OECD. "OECD Public Integrity Handbook." OECD Publishing, 2020. <https://doi.org/10.1787/ac8ed8e8-en>.

public integrity system, international references such as the OECD Recommendation on Public Integrity (2017)²⁸ proposes that countries “clarify institutional responsibilities across the public sector to strengthen the effectiveness of the public integrity system”.

In addition to coordination challenges, some countries highlight that each public entity is faced with different obstacles depending on its size and level of maturity of its integrity system. For instance, the United States mentions that the large scale of its federal government, with over 130 agencies and 2.3 million employees, poses significant challenges: each agency has unique human resources needs, making a one-size-fits-all public integrity approach almost impractical. The country also underscores the difficulty in determining the appropriate level of decentralization. While decentralization allows specialized focus and better resource allocation, it also requires robust coordination and consistency across diverse entities, which can be difficult to achieve. Similarly, France points out that there is a significant variety in the maturity levels of compliance systems across entities, influenced by factors such as size, resources, and governance structures. Regarding the coordination and coherence of integrity systems, South Africa shares that one of its challenges is the overlapping mandates to investigate corruption, with the risk of data being incongruent, while China cites that the merging of different bodies responsible for countering corruption means intertwinement and adjustment of working models, which takes time and tremendous efforts to get accustomed to. Nigeria mentions there is clear absence of delineation of the Anticorruption agencies mandates, resulting in the agencies flopping around the same issues. In this sense, the country underscores the need for proper delineation so that the agencies would know their focus and apply their response to that area. In turn, Argentina and Canada highlight considerations with the implementation of integrity policies at the sub-national level. Argentina notes that implementing integrity programs across different provinces and municipalities, each with unique governance structures and needs, is difficult in a federal country, and Canada notes that sub-national governments are responsible for their own anti-corruption and integrity frameworks.

Another challenge associated with the fragmentation of integrity systems is the difficulty in coordinating efforts and actions among different strategic agencies. It is essential that the various public agencies involved in combating corruption exchange information and data, cooperate with each other, and develop joint initiatives, where appropriate. Effective communication among different bodies is important to avoid duplication of efforts and thus ensure efficient use of the public budget. In this sense, India points out that “the gaps in coordination and cooperation among different agencies and stakeholders can impede the exchange of information and joint efforts in combating corruption”. Brazil, in the same way, emphasizes the challenges in "coordination and articulation between the different areas that

²⁸ OECD. "OECD Recommendation on Public Integrity." OECD Publishing, 2017.
<https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0435>.

perform integrity-related functions, such as the internal audit, the ombudsman unit, the correctional unit, the ethics commission, among others”.

Box 5. Coordination of integrity systems and the importance of establishing clear responsibilities

Implementing a coordinated and coherent public integrity system presents significant challenges for countries, primarily due to the complex interplay of multiple public bodies, each with its own set of responsibilities. A key difficulty arises from the potential for overlaps and fragmentation across various levels and branches of government, including legislative, executive, and judicial bodies. This fragmentation can lead to inefficiencies and a dilution of accountability, making it harder to maintain a unified approach towards upholding public integrity standards (OECD, 2020²⁹).

The OECD Recommendation on Public Integrity (2017)³⁰ recommends defining clear responsibilities for different organizations at various levels of government to enhance the effectiveness of public integrity systems. This involves setting explicit roles for designing, leading, and implementing integrity measures within the public sector. Ensuring that each body, whether it operates at the national, subnational, or organizational level, has the mandate and capacity to fulfil its responsibilities is crucial. Moreover, the OECD underscores the importance of mechanisms for both horizontal and vertical cooperation, through sharing best practices and building upon lessons learned.

In light of these recommendations, countries with multiple public bodies responsible for public integrity should focus on creating clear, well-defined roles and responsibilities that are appropriately aligned with the capabilities and jurisdiction of each body. Implementing formal and informal cooperation mechanisms can also enhance coherence and efficiency. For instance, the establishment of joint agencies or commissions that include representatives from different levels of government could be a strategic move to ensure integrated actions and avoid duplicative efforts (OECD, 2020).

Source: OECD (2020).

In addition to the coordination among public agencies responsible for combating corruption, it is necessary to ensure that the various existing public bodies are equipped with the capabilities to guarantee internal integrity. Thus, as highlighted in the G20 High-Level Principles on Organizing Against Corruption, it is important to have contact units or contact persons in each public body. These contact units replicate national integrity guidelines within their sectors (such as health, education, culture, among others) and report any conduct violations, conflicts of interest, and suspicions of corruption to the central bodies. However, this operational model brings with it a challenge pointed out by some countries participating in this study: the disparity in financial and human resources among various public bodies leads to uneven implementation and effectiveness of anti-corruption measures. Smaller or less-resourced agencies often struggle to

²⁹ OECD. "OECD Public Integrity Handbook." OECD Publishing, 2020. <https://doi.org/10.1787/ac8ed8e8-en..>

³⁰ OECD. "OECD Recommendation on Public Integrity." OECD Publishing, 2017. <https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0435>.

uphold the same standards of integrity as larger ones, highlighting the need for equitable resource distribution and support. In this sense, it is crucial to provide each public body with sufficient financial and human resources to ensure sectoral integrity. Otherwise, areas with lower budget allocations will be more susceptible to corruption. France, for example, when addressing the AFA's (French Anti-corruption Agency) audits, highlights that the "AFA's inspectors have noticed a great variety in the level of maturity of the compliance system within the entities", "linked with several factors, among which the size of the entity and its human resources and financial means, but also the modalities of its internal governance".

Concerning the structuring of human resources to combat corruption, the G20 High-Level Principles on Organizing Against Corruption recommends structured, merit-based recruitment systems and clear, objective criteria for hiring and promoting to avoid favoritism and corruption. A specific measure suggested in the document is the adoption of pre-employment screenings, a type of background investigation to check if the candidate has the integrity and reputation suitable for the position. In this regard, it is recommended to "take into account corruption risks when selecting staff, particularly if the staff member is designated to perform tasks that are prone to corruption". In areas susceptible to corruption, measures such as segregation of duties and rotating functions could be adopted, in line with Article 7, 1-b³¹ of the United Nations Convention against Corruption (UNCAC)³². Measures such as "pre-employment screening" were mentioned by 6 participating countries in this report, and "staff rotation" was cited by 3, as can be seen in Table 5 below.

Additionally, as recommended by the G20 High-Level Principles on Organizing Against Corruption, it is important to promote training and capacity-building initiatives for integrity, especially for High-Level and senior public officials³³. International standards such as the OECD Recommendation on Public Integrity (2017) underscores the significance of incorporating integrity leadership into the management culture of government, as well as making it a core aspect of the profile for managers during selection, appointment, or promotion³⁴. 10 out of the 23 countries included in this study mentioned training programs aimed at High-Level public officials in the Accountability Report Questionnaire.

³¹ UNCAC Article 7, although not mandatory, requires parties to endeavour to adopt such measures.

³² UNODC. Document of United Nations Convention against Corruption. Vienna: United Nations, 2003.
https://www.unodc.org/documents/brussels/UN_Convention_Against_Corruption.pdf

³³ In two sections of the G20 High-Level Principles on Organizing Against Corruption, the importance of training for leadership is emphasized. Point 14 highlights that "States should invest in developing leaders with integrity and the capacity to promote a culture of integrity within their organizations through personal leadership, appropriate training, guidance, and advice for their staff." Point 17 mentions that "states should provide senior officials with training on how to identify and manage corruption risks within their organization", as well as hold them accountable for doing so and for reporting incidents of suspected corruption. In this context, authorities, leaders, and senior public officials play a crucial role in ensuring integrity across various public bodies, and as such, they must receive appropriate training and counseling.

³⁴ In this way, good practice suggests going beyond training for integrity in leadership, but also including it in performance-based assessments, training as promotion criteria, among others.

Table 5 – Measures mentioned in relation to human resources

Measures	Number of countries that cited (Sample = 23)
Education for senior officials or leadership for integrity	10
Pre-employment screening, background investigations and risk analyses for recruitment process	6
Staff rotation to prevent corruption	3

Source: G20 Accountability Report Questionnaire (2024).

Besides human resources management, another important area is the promotion of a culture of integrity more broadly including the private sector and civil society. In this regard, initiatives such as encouraging good practices in the private sector, awareness raising campaigns, and creating partnerships with civil society to improve integrity policies are very relevant, as underscored by international standards such as the OECD Recommendation on Public Integrity (2017). In collaboration with the private sector, publishing guidelines and orientations for compliance programs, offering support, and rewarding good practices of companies are measures that could be better explored. 7 out of 23 countries cited governmental initiatives to register, recognize or award private companies with regard to integrity.

Along with the private sector, civil society also plays an important role in public integrity by providing an external perspective on practices in the public sector, often contributing knowledge and expertise through studies, reports, and evaluations of government actions. Although many countries mention civil society engagement in open government activities, for example, few report more structured partnerships or the existence of councils, committees, or decision-making bodies on public integrity that include the participation of civil society organizations.

Regarding the use of technology in public integrity, significant advances have been made in incorporating digital innovations to promote transparency, open government, and open data. However, as shown in Graph 1 in the previous section, a smaller number of countries claim to be using corruption risk management systems to promote integrity. The advances in technology applied to open government and public services delivery should also be incorporated to provide more and better systems to detect corruption risks. Recent innovations in Big Data and AI, for example, represent great opportunities, if used appropriately.

The G20 High-Level Principles on Organizing Against Corruption emphasize in various sections the importance of countries conducting regular analyses of corruption risks, including analyses related to specific positions and sectors more prone to corruption. Identifying vulnerable areas is crucial for subsequently implementing targeted measures to mitigate risks in key sectors of public administration. In Table 6 below, it is noted that the majority (15 out of 23) of G20 countries produce specific recommendations for public agencies according to their corruption risk levels. Many also claim to use information from external and internal audits to measure corruption levels. Less emphasized were the use of public procurement systems as a means of identifying risks

(6 out of 23), the use of AI and Big Data in corruption risk assessment (4 out of 23), and risk assessments at subnational levels (4 out of 23).

Table 6 – Measures mentioned in relation to corruption risks assessment

Measures related to corruption risks assessment	Number of countries that cited this measure in Question 4 ³⁵ (Sample = 23)
Specific recommendations to agencies according to corruption risk level	15
Internal and external audits information to assess corruption risks	11
Existence of more than 1 system to assess corruption risks	10
Public procurement systems mentioned as a way to identify corruption risks	6
Corruption risk assessment of local governments	4
AI and Big Data in systems to assess corruption risks	4
Revolving door policies to manage corruption risks	2
Systems of Asset Declaration as a way to identify possible risks	2

Source: G20 Accountability Report Questionnaire (2024).

Still concerning technology, countries also highlighted the difficulty of organizing public data, ensuring its availability, accessibility, and proper use. South Africa mentions the challenge of ensuring data quality, which is frequently unstructured or outdated, as well as its availability and reliability from a central repository³⁶. Norway emphasizes the communication barriers where information is often presented in bureaucratic language, hindering actual openness and accessibility for some social groups despite strong transparency policies. Likewise, Australia underscores improving media literacy in culturally and linguistically diverse communities, including to counter the impacts of mis- and dis-information. In turn, Indonesia cites resistance from some parties to system digitalization and the simplification of processes in port management and technical issues with the integrated beneficial ownership database across ministries.

Finally, in relation to mechanisms for reporting corruption and whistleblower protection, updating laws and aligning them with modern standards is a challenge highlighted by some countries, like South Africa. The presence of outdated or fragmented legislative and regulatory frameworks, particularly concerning whistleblower protection laws, hinders and reduces safeguards for individuals who expose corruption, making them vulnerable to retaliation

³⁵ Here we consider only the count of mentions related to question 4 of the questionnaire sent to the participating countries in this study. In this question, the following was requested: "Please indicate if your country has established any systems or methods to regularly assess corruption risks in public sector bodies and authorities. If so, please share your experience."

³⁶ The SIU (Special Investigating Unit) of South Africa has now embarked on a process to conclude MoU's with a view to obtaining access to sources of big data. The SIU is also in the process of procuring a data warehouse which is intended to serve as the central repository for big data.

(G20/OECD, 2011³⁷). Modernizing these regulations and ensuring they are comprehensive, cohesive, and capable of addressing the complexities of today's administrative environments is crucial and can encourage the reporting of unethical activities, reinforcing integrity in public administration. Many countries mention mechanisms and procedures for receiving and investigating reports, but 15 out of 23 pointed out measures for whistleblower protection and 13 out of 23 explicitly cited the guarantee of anonymity and confidentiality, a point emphasized both in the G20 High-Level Principles on Organizing Against Corruption and the G20 High-Level Principles for the Effective Protection of Whistleblowers.

Table 7 – Measures mentioned in relation to reporting corruption

Measures related to reporting corruption	Number of countries that cited this measure in Question 7 ³⁸ (Sample = 23)
Process for whistleblower protection	15
Possibility of anonymous or confidential reporting	13

Source: G20 Accountability Report Questionnaire (2024).

3.3 MAIN ISSUES AND EMERGENT RISKS

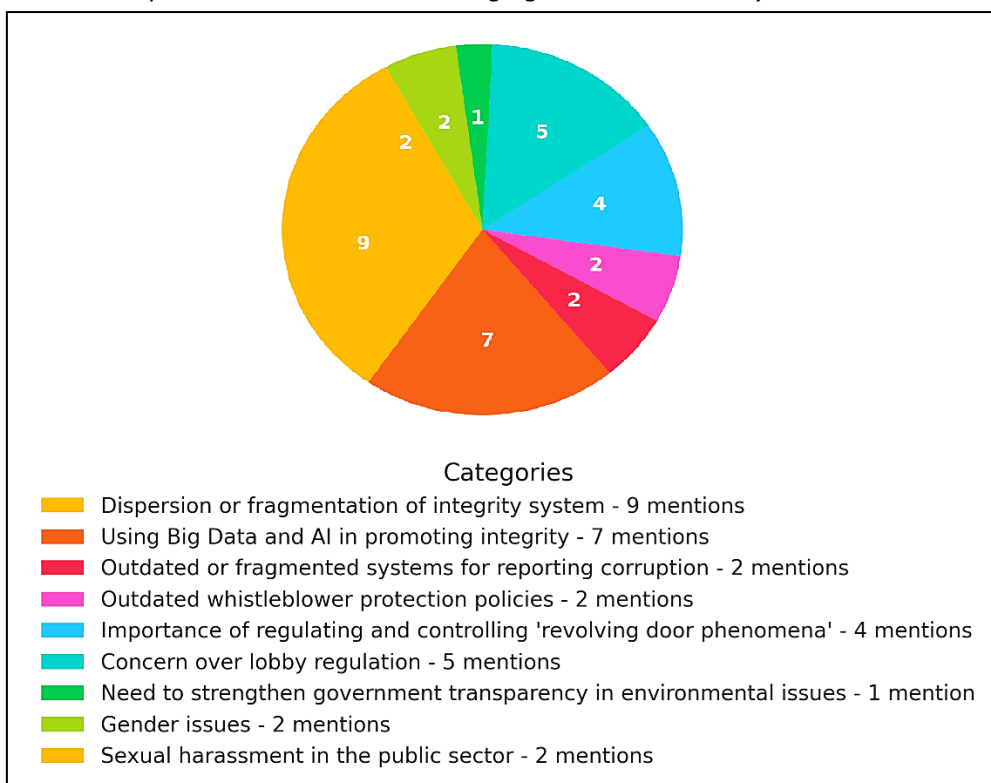
In addition to the general challenges related to organizing public administration against corruption, the analysis of the data shared by the countries in this study has identified a series of issues, concerns and emerging risks. Considering that corruption is a complex phenomenon that takes on different forms, institutions responsible for public integrity need to constantly assess new risks, anticipate them, and update their strategies. Although often mentioned sporadically by the countries participating in this report, themes that do not yet receive special attention from the public sector will require increasing focus and therefore need to be better defined and understood.

The ACWG may be well placed to consider some or all of these questions in its future work.

³⁷ G-20; OECD. Study on Whistleblower Protection Frameworks: Compendium of Best Practices and Guiding Principles for Legislation. 2011. https://www.unodc.org/documents/corruption/G20-Anti-Corruption-Resources/Contributions-by-International-Organizations/2011_OECD_Study_on_Whistleblower_Protection_Frameworks_Compendium_of_Best_Practices_and_Guiding_Principles_for_Legislation.pdf.

³⁸ Here we consider only the count of mentions related to question 7 of the questionnaire sent to the participating countries in this study. In this question, the following was requested: " Please indicate the available mechanisms for reporting corruption within the public administration and the existence of operational procedures for receipt and treatment of reports."

Graph 2 – Main issues and emerging risks mentioned by countries³⁹



Source: G20 Accountability Report Questionnaire (2024).

Overall, the main risk mentioned by countries is the existence of multiple public bodies and agencies responsible for combating corruption, which can result in the **dispersion or fragmentation of public integrity systems**. In some cases, countries reported that ensuring general integrity policies for a large number of public bodies within the federal (or national) executive branch is a challenge. Many agencies have their own specificities and ways of identifying and addressing cases of misconduct, impropriety, and corruption. In this sense, countries often opt to decentralize integrity measures and distribute functions among different public institutions. One existing risk derived from this approach is that public bodies with fewer budget and human resources may not be able to adequately implement internal integrity policies, unlike sectors with greater resources and capacities, a point noted by France and Australia in this study. Another challenge is that dispersed systems can involve difficulties in communication, information exchange, and coordinated action among different bodies responsible for combating corruption. In this regard, information, data, and expertise held by one specific agency may not be utilized by another body, resulting in the underutilization of institutional capacities. As South Africa underscored, the lack of resources and key technical skills, together with overlapping mandates, can hinder the combat against corruption. To mitigate these risks, a good institutional design and a clear definition of responsibilities among different public bodies is an important step, as

³⁹ Here we consider the count of mentions across all 9 questions in the questionnaire sent to the participating countries.

highlighted for example in the OECD Recommendation on Public Integrity (2017). The actions of agencies linked to the federal (or national) executive branch capable of implementing and monitoring anti-corruption policies should be complemented and well-articulated with the actions of independent, technical, and autonomous public bodies, especially those focused on oversight.

Similarly, although the G20 High-Level Principles on Organizing Against Corruption emphasize the importance of coherent and coordinated integrity systems (with coordination units and contact points), this does not mean that governments need to adopt 'general integrity policies' or follow a 'one-size-fits-all' policy. Some international standards, like the OECD Recommendation on Public Integrity (2017), advocate for a strategic, risk-based approach, rather than general integrity policies.

Another dimension of public integrity policies where emerging risks (and opportunities) manifest is the **technological sphere**. 7 out of 23 countries highlight the use of Big Data and/or Artificial Intelligence (AI) in combating corruption and the increasing dissemination of these technologies requires greater preparation from the public sector, either by incorporating innovations at an appropriate pace or by ensuring that new technologies are used in an integral, secure, and correct manner. While these innovations can provide several benefits, such as identifying patterns indicative of fraudulent activities, using predictive analysis to foresee and mitigate potential corruption risks, and cross-referencing various datasets to discover corrupt practices, the use of big data in this context comes with risks related to privacy concerns, data quality, security risks, ethical use, and regulatory compliance. Ensuring strict data protection measures, securing systems against cyber threats, and adhering to legal and ethical standards are essential to leverage Big Data effectively while safeguarding against potential misuse (OECD, 2024⁴⁰; 2022⁴¹).

Another challenge mentioned by some countries is the existence of **outdated and fragmented systems for reporting corruption and protecting whistleblowers**. As addressed in the previous section, inadequate reporting systems and weak or nonexistent whistleblower protection policies can create a scenario of silence, omission, and discouragement from reporting corruption, often missing the opportunity to initiate important corruption and misconduct investigations. The High-Level Principles on Organizing Against Corruption, as well as the G20 High-Level Principles for the Effective Protection of Whistleblowers (2019) and the G20 Study on Whistleblower Protection Frameworks, Compendium of Best Practices and Guiding Principles for Legislation (2011) enumerate various recommendations and best practices related to this topic. The 2019 G20 document builds on earlier outputs, stressing the need for legal frameworks that protect whistleblowers from retaliation and discrimination. It highlights the role of effective and accessible

40 Ugale, G. and C. Hall. "Generative AI for anti-corruption and integrity in government: Taking stock of promise, perils and practice", *OECD Artificial Intelligence Papers*, No. 12, OECD Publishing, Paris, <https://doi.org/10.1787/657a185a-en>.

41 OECD. "Stepping up the Game: Digital Technologies for the Promotion of the Fight against Corruption – a Business Perspective." 2022. <https://www.businessatoecd.org/blog/stepping-up-the-game>.

reporting channels, legal certainty for whistleblowers, and the broad scope of protected disclosures. The principles advocate for clear procedures, comprehensive remedies against retaliation, and regular assessments of the legal protections' effectiveness to adapt and respond to emerging challenges in whistleblower protection. The 2011 G20/OECD Study identifies three main challenges in this area: inconsistent implementation across jurisdictions, insufficient awareness among employees about their rights, and weak enforcement mechanisms that fail to adequately protect whistleblowers from retaliation. The 2011 G20 document also shares some good practices, emphasizing the importance of fostering an organizational culture that supports whistleblowing, especially through awareness and training programs to educate officials about the theme.

In addition to challenges associated with conduct within the public service, some countries mention emerging risks and concerns related to the **undue influence of private interests on the public sector, such as the phenomenon of “revolving doors” and abusive lobbying**. Revolving doors refers to the movement of individuals between positions of power in the public sector (government and regulatory agencies) and positions in the private sector. According to the UNODC, World Bank and OECD (2020) Good Practices Guide on Preventing and Managing Conflicts of Interest in the Public Sector⁴², when individuals come from the private sector they may bring continuing financial or personal ties with former colleagues, which can affect their impartiality in decision-making. Conversely, when individuals leave the public sector for the private sector, they may use their former official authority and influence, along with access to confidential information, to benefit their new private-sector roles. To minimize these risks, some countries implement “cooling-off periods,” which prevent former public officials from immediately working in sectors they previously supervised. In France, nearly 15,000 public officials and civil servants exercising strategic functions are subject to the control of the High Authority for Transparency in Public Life (HATVP) for a period of three years at the end of their function if they want to join the private sector. According to the HATVP, “more than 1,700 opinions relating to professional mobility” have been issued in the last 3 years. Regulating lobbying, similarly, is an emergent concern cited by countries. The main risks associated with the lack of regulation in lobbying include undue influence, policy capture, and the monopolization of policymaking by powerful interest groups. Without sufficient transparency, lobbying can lead to suboptimal policies that benefit narrow interests rather than the public good, undermining trust in democratic processes (OECD, 2021⁴³).

To ensure that lobbying and influence practices bring the expertise and insights to policymaking that enables better policies, the 2024 OECD Recommendation on Transparency and

⁴² UNODC, World Bank and OECD. “Preventing and Managing Conflicts of Interest in the Public Sector: Good Practices Guide”. 2020. <https://www.unodc.org/documents/corruption/Publications/2020/Preventing-and-Managing-Conflicts-of-Interest-in-the-Public-Sector-Good-Practices-Guide.pdf>.

⁴³ OECD. “Lobbying in the 21st Century: Transparency, Integrity and Access”. Paris: OECD Publishing, 2021. <https://doi.org/10.1787/c6d8eff8-en>.

Integrity in Lobbying and Influence⁴⁴ provides a framework for governments on building or strengthening a coherent, comprehensive, effective and enforceable system for limiting risks of undue influence and monopoly of influence in public decision making, consistent with the wider policy and regulatory frameworks, and ensuring its proper implementation, compliance and review. Amongst other issues, the Recommendation provides guidance on expanding transparency measures for advisory and expert groups, strengthening measures on conflict of interest and the revolving door, and ensuring transparency measures are in place concerning the interests being promoted, and by whom, on public decision-making processes.

Finally, two other topics directly related to the objectives of the Brazilian presidency of the ACWG were highlighted by countries: the need to increase **transparency in the environmental area** and the need to address **gender issues in public sector integrity policies**. Canada mentioned efforts to promote greater transparency and integrity in the actions of companies in the extractive sector through the Extractive Sector Transparency Measures Act (2015). The ESTMA requires certain extractive companies that are active in Canada to publicly disclose, annually, specific types of payments made to governments across the globe. Regarding the promotion of gender equality as a means of ensuring integrity in the public sector, two countries highlighted measures aimed at preventing and combating sexual harassment in the workplace and two countries cited mechanisms to ensure women's participation in integrity policies. This growing intersection between gender and anti-corruption policies can be very beneficial, breaking cycles of power and privilege that often fuel corruption and creating more inclusive and non-discriminatory governance.

3.4 WAYS FORWARD AND AREAS FOR FUTURE WORK IN THE ACWG

The G20 High-Level Principles on Organizing Against Corruption provide comprehensive recommendations to ensure integrity in the public sector, encompassing not only administrative measures and human resources management but also actions related to the use of open data systems and technologies. Throughout the previous sections, it was possible to identify and understand different analytical categories associated with organizing public administration against corruption. In this sense, the report points to ways forward in the following key areas: enhancing coordination and coherence, strengthening human resources management, promoting a culture of integrity, leveraging technology and improving reporting and whistleblower protection. These are areas that the ACWG may wish to consider exploring in the future.

In all these categories, various challenges, risks, and emerging issues were identified. Therefore, the report revisits the main implementation gaps and points that require attention, and then presents ways forward, using as reference the cases of good practices described by G20

⁴⁴ OECD. "Recommendation of the Council on Transparency and Integrity in Lobbying and Influence". 2024. <https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0379>

countries and invited participants, the recommendations given by the G20 High-Level Principles on Organizing Against Corruption, and proposals provided in other G20 documents and by other international organizations.

It is worth noting here that the efforts to organize a public administration against corruption are more broadly and strategically related to the objectives defined by the Brazilian presidency for the ACWG in 2024. Promoting integrity in the public sector and adequately combating corruption are ways to ensure government quality, proper use of public resources, and the effectiveness of essential public policies that promote societal well-being. Combating corruption prevents the capture of the state by private, personal, and restricted interests, allowing it to function in the interest of the public and collective good. Various practices associated with organizing public administration contribute to these broader objectives. For example, proper human resource management, based on merit and shielded from private external influences, provides government quality and good delivery of public services. The use of technologies for open government policies, to assess corruption risks, and to ensure integrity in public procurement similarly guarantees governmental efficiency, social participation and oversight over the state, and the proper allocation of resources to policies aimed at the public interest. Good reporting systems and whistleblower protection measures also relate to reducing inequality: corruption often disproportionately affects marginalized and vulnerable populations, and strong reporting mechanisms give these groups a voice and a means to challenge injustices, thereby empowering them and contributing to more equitable social structures. In this way, the report relates each of the analytical categories of this study to the broader objectives of the ACWG presidency in 2024.

In relation to the first analytical category, **enhancing coordination and coherence within public integrity systems** is paramount. The dispersed or fragmented nature of some systems, with multiple bodies responsible for various aspects of public integrity, often creates inefficiencies and gaps. Countries should consider establishing central coordinating units or agencies that serve as focal points for ethics and conduct standards, coordinated with other contact units or contact persons spread across different public bodies, as recommended by the G20 High-Level Principles on Organizing Against Corruption. Some examples of good practices highlighted in section 3.1 demonstrate how central bodies can effectively manage integrity issues, provide streamlined guidance, and mitigate inconsistencies. Additionally, it is crucial to ensure effective communication and cooperation among different public agencies. This can be achieved by establishing clear channels for information exchange, joint initiatives, task forces, interdepartmental councils and committees, working groups, and regular coordination meetings to avoid duplication of efforts and ensure efficient use of public resources. Good coordination and cohesion can also be achieved by establishing clear and well-defined responsibilities and a commitment at strategic levels⁴⁵. As verified in the cases of good practices described in the

⁴⁵ OECD. "OECD Recommendation on Public Integrity." OECD Publishing, 2017.
<https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0435>

previous sections, the adoption of National Anti-Corruption Policies, Plans and Strategies for specific time periods can also be useful as these instruments better delineate the responsibilities of different agencies and create goals that involve interdepartmental coordination, encouraging exchanges and joint efforts⁴⁶. More than identifying challenges, establishing priorities and objectives, defining specific actions for achieving desired outcomes, international standards also recommend building consensus around objectives and activities, and facilitating effective implementation through monitoring and evaluation processes based on indicators for measuring success.

Finally, it is worth highlighting that a well-designed integrity system should take into account the existing inequalities in resources and capacities across different government sectors and address these asymmetries to prevent some areas from becoming vulnerable and more susceptible to corruption, misconduct, and inefficient management. This is a particular challenge noted by some countries in this Report. Thus, resources for integrity policies should be based on a strategic mapping of both areas more prone to corruption and areas with fewer capacities.

Another critical area for future consideration by the ACWG is **strengthening human resources management**. The implementation of merit-based recruitment systems and clear, objective criteria for hiring, remuneration, and promotion are essential to minimize corruption risks. Moreover, regular training and capacity-building initiatives are important to ensure public officials are well-equipped to adhere to ethical standards. Creative initiatives such as recognizing and rewarding integrity behaviours among public servants, for example, can also reinforce a culture of integrity in human resources. Despite various good practices reported by countries in this area, some measures recommended by the G20 High-Level Principles on Organizing Against Corruption were little mentioned or emphasized. The adoption of pre-employment screenings, a practice that reduces the risk of corrupt agents infiltrating the public sector, was cited by 6 out of 23 countries. Staff rotation, which decreases the risks of perpetuating corrupt behaviours in vulnerable government sectors, was mentioned by 3 out of 23 countries. Training for leaders and senior public officials was also mentioned by few countries: 10 out of 23 countries. These three measures could be more thoroughly explored by the G20 and ACWG participating countries, as they contribute to the quality of human resources, align public servants with integrity values, and reduce the risks of corrupt practices. As pointed out in previous sections, segregation of duties and rotating functions are also recommended in Article 7 of UNCAC, and the ACWG could consider mapping and studying best practices in this regard.

Other points of attention and emerging issues related to human resource management pointed out by countries in this report include better regulation of the revolving doors

⁴⁶ G20. "G20 High-Level Principles for the Development and Implementation of National Anti-Corruption Strategies". https://www.unodc.org/documents/corruption/G20-Anti-Corruption-Resources/Thematic-Areas/Public-Sector-Integrity-and-Transparency/G20_High-Level_Principles_for_the_Development_and_Implementation_of_National_Anti-Corruption_Strategies_2020.pdf

phenomenon and the adoption or improvement of regulation and transparency of lobbying activities. A document by the UNODC, World Bank and OECD⁴⁷ prepared at the request of the G20 Anticorruption Working Group (ACWG) under the G20 Presidency of Argentina in 2018 (and published in 2020) highlights that revolving door movements pose risks both when entering the public sector by agents who previously worked in the private sector and when public officials exit to work in the private sector. Upon entry, the risks involve the distortion of decision-making in the public sector to benefit private interests, and upon exit, the use of privileged information and contacts in the public sector to favour private companies. As recommendations, the aforementioned document suggests greater control and transparency over revolving door movements and “cooling-off periods.” Regarding lobbying regulation, an emerging issue, it is suggested to implement transparency measures, such as a lobbying register or regulatory footprint, which allow for a comprehensive disclosure of lobbying activities. Making agendas, minutes, and advisory meetings publicly available also promote transparency and strengthen the integrity of the public decision-making process. Moreover, G20 countries could consider adopting measures to ensure integrity and transparency on the actors involved in advisory and expert groups providing advice to governments.

Both the creation of policies to monitor the revolving door phenomenon and the regulation of lobbying are directly linked to the goal of reducing inequality and promoting sustainability. The undue influence of private actors and the capture of the state by private interests compromise the quality of public service delivery and distort decision-making processes, resulting in actions that do not always aim at the public interest. Ensuring that different sectors of society can also access and influence the state leads to fairer decisions, while a human resource system based on merit and objectivity ensures government quality.

Thirdly, **promoting a culture of integrity involving not only the public sector but also the private sector and civil society** is highlighted in this report and merits continued ACWG attention. Various good practices described in section 3.1 suggest advancements in this area that can be incorporated by different G20 and ACWG participating countries. Notable initiatives include recognizing and recording good integrity practices of private companies and providing advisory, consultancy, and training actions aimed at the private sector. Some countries also produce guidelines, studies, and recommendations on compliance and integrity in business activities. It is worth noting that the High-Level Principles on Private Sector Transparency and Integrity⁴⁸ released by the G20 in 2015 present numerous relevant guidelines, such as ensuring compliance with laws and regulations, implementing effective corporate governance frameworks, whistleblower

⁴⁷ UNODC, World Bank and OECD. “Preventing and Managing Conflicts of Interest in the Public Sector: Good Practices Guide”. 2020. <https://www.unodc.org/documents/corruption/Publications/2020/Preventing-and-Managing-Conflicts-of-Interest-in-the-Public-Sector-Good-Practices-Guide.pdf>.

⁴⁸ G20. “G20 High-Level Principles on Private Sector Transparency and Integrity”. 2015. https://www.unodc.org/documents/corruption/G20-Anti-Corruption-Resources/Thematic-Areas/Private-Sector-Integrity-and-Transparency/G20_High_Level_Principles_on_Private_Sector_Transparency_and_Integrity_2015.pdf

protection, transparency in ownership and control structures, and the establishment of mechanisms to detect and prevent corruption. Regarding civil society participation, several good practices were mentioned in section 3.1, such as the creation of commissions and councils with the participation of civil society organizations, the development of volunteer networks, and communities of anti-corruption researchers and professionals. Countries could take further steps to include the civil society in anti-corruption and integrity policies as the exchange of knowledge, experiences, and different perspectives can enhance the quality of government decisions, in addition to increasing diversity and representation of interests.

Another critical issue for the ACWG to explore is **leveraging technology to enhance transparency and combat corruption**. While countries have made advances in using technology for transparency and public services delivery, there is a need to benefit more from technology to develop adequate corruption risk management systems. The High-Level Principles on Organizing Against Corruption emphasize the relevance of countries conducting regular analyses of corruption risks, including analyses to identify specific positions and sectors more prone to corruption. The identification of vulnerable areas allows implementing targeted measures to mitigate risks in key sectors of public administration. As shown in Table 6 of section 3.2, although most G20 and ACWG participating countries produce specific recommendations for public agencies according to their corruption risk levels, the use of public procurement systems as a means of identifying risks (6 out of 23), the development of risk assessments at subnational levels (4 out of 23) and the use of Big Data and Artificial Intelligence in integrity assessments (4 out of 23) were less emphasized.

As underscored in the previous section, there is great potential to use Big Data and AI to identify and mitigate corruption risks, although these innovations need to be carefully evaluated by governments to ensure their correct and secure application as well as their respect for privacy rights and confidentiality. Another important challenge mentioned by countries is ensuring a centralized and interoperable repository of comprehensive, reliable, updated, and accurate data, which is important not just for better monitoring of corruption risks but also for promoting efficiency and reducing waste in public administration. The G20 Open Data Principles and the G20 High-Level Principles for Promoting Public Sector Integrity Through the Use of Information and Communications Technologies (ICT)⁴⁹ emphasize the importance of centralized and organized open data systems by publishing data on single window solutions and central portals. They also recommend the electronic sharing of relevant information and enabling the comparison and traceability of data from numerous anti-corruption-related sectors to reduce inefficiencies and overlaps. Finally, some emerging points of attention in this area are promoting open data in

⁴⁹ G20. "G20 High-Level Principles for Promoting Public Sector Integrity Through the Use of Information and Communications Technologies (ICT)". 2020. https://www.unodc.org/documents/corruption/G20-Anti-Corruption-Resources/Thematic-Areas/Public-Sector-Integrity-and-Transparency/G20_High-Level_Principles_for_Promoting_Public_Sector_Integrity_Through_the_Use_of_Information_and_Communications_Technologies_ICT_2020.pdf

environmental policies, the use of advanced e-procurement tools and the creation of repositories of reputable private companies. Numerous good practices in these areas were highlighted, and G20 countries can draw inspiration from and seek to replicate them domestically.

With regard to **reporting corruption and whistleblower protection**, G20 and ACWG participant countries should pay close attention, guided not only by the High-Level Principles on Organizing Against Corruption but also by the G20 High-Level Principles for the Effective Protection of Whistleblowers (2019)⁵⁰, the G20/OECD Study on Whistleblower Protection Frameworks (2011)⁵¹ and other relevant guidance. The G20 High-Level Principles on Organizing Against Corruption recommend that High-Level officials must be accountable for reporting suspected corruption and responding appropriately, while designated "contact persons or units" within public agencies should manage reports and ensure compliance with privacy and whistleblowing provisions. G20 and ACWG participant countries could explore, for example, how a more standardized and coherent system across agencies could ensure uniform rights and capacities for public officials, facilitating easier reporting and thorough investigation, as highlighted in the G20 High-Level Principles for the Effective Protection of Whistleblowers (2019). This document also points out the importance to widely communicate the existence of reporting channels, ensuring they are user-friendly, reliable, and provide anonymity when needed. Additionally, reporting systems should ensure that whistleblowers are informed about the receipt and progress of their reports and are protected from retaliation through robust confidentiality measures. In relation to this area, out of the 23 countries participating in this study, 15 mentioned having whistleblower protection measures and 13 cited guarantees of anonymity and confidentiality in reporting.

To conclude, all these recommendations and ways forward presented in this Accountability Report are directly linked to the broader objectives of the G20 Brazilian presidency to promote a more just, equitable world and a sustainable planet. When governments operate with high standards of integrity, public resources are managed efficiently and transparently, ensuring they are directed toward essential services such as health, education, and infrastructure, benefiting especially the most vulnerable populations. This appreciation of government quality and policy effectiveness aligns with the broad recommendations of the G20 High-Level Principles on Organizing Against Corruption. These principles focus primarily on preventing corruption and promoting a culture of integrity in the public sector. Investing in prevention means saving resources that would otherwise be needed for investigating, prosecuting and remediating corruption in the future. Consequently, more resources can be available for social and essential

⁵⁰ G20. "G20 High-Level Principles for the Effective Protection of Whistleblowers". 2019.

https://www.unodc.org/documents/corruption/G20-Anti-Corruption-Resources/Thematic-Areas/Public-Sector-Integrity-and-Transparency/G20_High-Level_Principles_for_the_Effective_Protection_of_Whistleblowers_2019.pdf

⁵¹ G20 and OECD. "Study on Whistleblower Protection Frameworks, Compendium of Best Practices and Guiding Principles for Legislation". 2011. https://www.unodc.org/documents/corruption/G20-Anti-Corruption-Resources/Thematic-Areas/Public-Sector-Integrity-and-Transparency/OECD_Study_on_Whistleblower_Protection_Frameworks_Compendium_of_Best_Practices_and_Guiding_Principles_for_Legislation_2011.pdf



policies in the long run. Furthermore, the G20 High-Level Principles on Organizing Against Corruption reinforce numerous measures to enhance human resource management, ensure merit-based recruitment and promotion systems, and reduce corruption risks in vulnerable areas. This, in turn, reduces the chances of state capture by private and particular interests and promotes more objective decision-making processes based on public interest. Adopting these measures is crucial to breaking cycles of privilege reproduction and corrupt practices and reducing structural inequalities.

The ACWG is well placed to contribute to work across these themes.