

## **ABU DHABI DECLARATION PROGRAMME (unodc.org)**

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### **Resolution 8/13**

#### **Abu Dhabi declaration on enhancing collaboration between the supreme audit institutions and anti-corruption bodies to more effectively prevent and fight corruption**

The Conference of the States Parties to the United Nations Convention against Corruption, Concerned about the negative effects of corruption on the stability and security of societies, the effectiveness of institutions, the rule of law and sustainable development,

Convinced that a comprehensive, balanced and multifaceted approach is indispensable for the effective implementation of the United Nations Convention against Corruption,<sup>[40]</sup>

Convinced also of the importance of timely, adequate, effective and, where possible, long-term, sustainable technical assistance for the implementation of the Convention, including through the targeted capacity-building of the States parties' institutions involved in the implementation of anti-corruption measures,

Bearing in mind that the effective implementation of the Convention through the promotion and strengthening of efforts to prevent and combat corruption is the responsibility of all States parties and that the support and participation of individuals and groups outside the public sector will make those efforts more efficient and effective,

Reaffirming the principles of proper management of public affairs and public property, fairness, responsibility for wrongdoing, including criminal wrongdoing, and equality before the law, and the need to safeguard integrity and foster a culture of rejection of corruption,

Taking note with appreciation of the Lima Declaration of Guidelines on Auditing Precepts<sup>[41]</sup> and the Mexico Declaration on Supreme Audit Institutions Independence,<sup>[42]</sup> adopted by, respectively, the Ninth and Nineteenth Congresses of the International Organization of Supreme Audit Institutions, held in Lima in October 1977, and in Mexico City in November 2007, and the memorandum of understanding between the United Nations and the International Organization of Supreme Audit Institutions, signed on 30 July 2019, which provides a framework for cooperation between the two institutions in preventing and combating corruption,

Stressing the key role played by the supreme audit institutions in the prevention of and fight against corruption, in particular with regard to promoting integrity, accountability, transparency and the proper management of public affairs and public property, as well as the efficient use of public resources, and recalling, in this regard, the importance of protecting and safeguarding and enhancing the necessary independence of those institutions, in accordance with the fundamental principles of the legal systems of States parties, to enable them to carry out their functions effectively and free from any undue influence,

Reaffirming article 63, paragraph 4, of the Convention, which provides, inter alia, for facilitating the exchange of information between States parties on patterns and trends of corruption and on

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successful practices in preventing and combating corruption, including through the dissemination of relevant information as mentioned in that article, for cooperating with international organizations and mechanisms, as well as regional organizations, and for making use of relevant information produced by other international and regional mechanisms to prevent and combat corruption,

Recalling General Assembly resolutions [66/209](#) of 22 December 2011 and [69/228](#) of 19 December 2014, on promoting the efficiency, accountability, effectiveness and transparency of public administration by strengthening supreme audit institutions,

Noting the importance of the 2030 Agenda for Sustainable Development,<sup>[43]</sup> including Sustainable Development Goal 16, which is aimed at promoting peaceful and inclusive societies for sustainable development, providing access to justice for all and building effective, accountable and inclusive institutions at all levels,

Recognizing that the implementation of the Convention, other anti-corruption commitments undertaken by the States parties, and the Sustainable Development Goals, among other factors, may benefit from the effective use of new developments in technology,

Recognizing the meeting of the supreme audit institutions and the specialized anti-corruption bodies, which was held in Abu Dhabi on 14 and 15 December 2019, prior to the eighth session of the Conference, and which was organized by the State Audit Institution of the United Arab Emirates, the United Nations Office on Drugs and Crime and the International Organization of Supreme Audit Institutions,

Noting the implementation of Conference resolutions 6/7 of 6 November 2015, entitled “Promoting the use of information and communications technologies for the implementation of the United Nations Convention against Corruption”, and 6/8 of 6 November 2015, entitled “Prevention of corruption by promoting transparent, accountable and efficient public service delivery through the application of best practices and technological innovations”,

Reaffirming its resolution 5/5 of 29 November 2013, entitled “Promotion of the contribution of young people and children in preventing corruption and fostering a culture of respect for the law and integrity”,

Noting the efforts made by States parties to encourage the contribution of young people to the prevention of corruption and to promote a culture of respect for the law and integrity,

1. Encourages States parties to promote, in accordance with the fundamental principles of their legal systems, the independence of their supreme audit institutions, which is essential to the performance of their duties, and, in accordance with domestic law, and, where appropriate, to implement policies for the effective operation of the supreme audit institutions in accordance with the principles and standards formulated by the International Organization of Supreme Audit Institutions, in particular with regard to ensuring the proper management of public finances and public property, and in areas such as public procurement;

2. Urges States parties, in accordance with article 9, paragraph 2, of the United Nations Convention against Corruption,<sup>40</sup> subject to the fundamental principles of their legal systems and where appropriate, to take measures to promote transparency and accountability in the

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management of public finances, including through a system of accounting and auditing standards and related oversight, and highlights in this regard the important role of the supreme audit institutions in examining, periodically or as necessary, the applicable financial and accounting frameworks and procedures, in order to determine their effectiveness in the fight against corruption;

3. Also urges States parties to ensure that the audited entities respond to the findings of the audit reports, implement the recommendations of the supreme audit institutions and take appropriate corrective action, including criminal prosecution, to ensure the proper management of public affairs and public property with a view to enhancing the fight against corruption for the benefit of society;

4. Encourages States parties, in accordance with their domestic law and where appropriate, to involve the supreme audit institutions and the internal audit units in their country reviews under the second cycle of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption, in particular in relation to the review of the implementation of chapter II, on preventive measures, including in the country visits, where applicable;

5. Also encourages States parties to promote integrity and honesty through the application of codes of conduct in the supreme audit institutions and to consider aligning, where appropriate and in accordance with the fundamental principles of their legal systems, these codes of conduct with the Code of Ethics promulgated by the International Organization of Supreme Audit Institutions, where appropriate, to promote compliance with the highest standards of professional ethics and to prevent conflicts of interest;

6. Recognizes the importance of developing and implementing or maintaining effective anti-corruption policies, that promote the participation of society and reflect the principles of the rule of law, proper management of public affairs and public property, integrity, transparency and accountability within their jurisdiction, and notes that increasing trust in supreme audit institutions,

anti-corruption bodies and governmental and public institutions as a whole plays an important role in those efforts;

7. Encourages States parties, in accordance with the fundamental principles of their legal systems and with due respect for the independence of both national legislatures and supreme audit institutions, to build and strengthen relations between national legislatures and supreme audit institutions, and to encourage national legislatures to be aware of the findings of supreme audit institutions so that they may be taken into account when exercising parliamentary functions, in order to ensure the proper management of public affairs and public property, for the benefit of the society;

8. Calls upon States parties, in accordance with the fundamental principles of their legal systems, to strengthen the national, regional and international coordination and cooperation among the bodies involved in the prevention of and fight against corruption, to afford one another, without delay, effective mutual legal assistance, and to take meaningful steps to facilitate effective cooperation and remove barriers, consistent with article 46 of the Convention;

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9. Encourages States parties, where applicable, in accordance with their legal systems and where appropriate, to improve the exchange of information between anti-corruption bodies, supreme audit institutions and other governmental bodies operating in the field of combating corruption, including for consultative purposes, and to consider publishing periodic reports on the risks of corruption in public administration, taking into account the findings of both the anti-corruption bodies and the supreme audit institutions;
10. Invites States parties to further share their experience in ensuring proper management of public finances and public property, and exchange information on the role of their supreme audit institutions in this regard, also utilizing the meetings of the Working Group on the Prevention of Corruption;
11. Encourages States parties, where appropriate and consistent with their domestic legal frameworks, and mindful of the need to protect the rights or reputations of others, national security or ordre public, to seek to utilize information and communications technologies to strengthen the implementation of the Convention, to strengthen public awareness and to promote transparency and public reporting in areas such as public procurement, the management of public finances, and asset and interest disclosure, with a view to facilitating the reporting and detecting of acts of corruption and to supporting the criminal prosecution of corruption related offences;
12. Also encourages States parties, in accordance with the fundamental principles of their legal systems, and consistent with article 13 of the Convention, to continue their efforts to raise awareness of the dangers associated with corruption, including through educational and training programmes for young people and by engaging with relevant individuals and groups outside the public sector such as civil society, non-governmental organizations, community-based organizations and academia;
13. Further encourages States parties to continue their efforts, within their means and in accordance with the fundamental principles of their domestic law, to engage society in the development of policies, strategies, tools and programmes to prevent and combat corruption;
14. Requests the Working Group on the Prevention of Corruption to include, as a topic for discussion at its future meetings, strengthening the role of supreme audit institutions in the prevention of and fight against corruption;
15. Requests the United Nations Office on Drugs and Crime, in close cooperation with bilateral and multilateral technical assistance providers, to continue to provide technical assistance to States parties, upon request and subject to the availability of extrabudgetary resources, in implementing the relevant provisions of the present resolution;
16. Invites States parties and other donors to provide extrabudgetary resources for the purposes specified in the present resolution, in accordance with the rules and procedures of the United Nations.