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G20 ACWG 2025

Compendium:
Good Practices in Promoting a Transparent, Ethical and Accountable Civil Service

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Executive summary

Public trust in government rests fundamentally on the integrity of its civil service. When citizens interact with their government – whether applying for permits, paying taxes, or receiving public services – they expect fair treatment by competent officials acting in the public interest. A transparent, ethical and accountable civil service is a critical component in delivering public services fairly, without bias or discrimination. G20 countries have made significant progress in this area, with the G20 long recognising the importance of upholding high integrity standards, in particular through the G20 High-Level Principles for Preventing and Managing 'Conflict of Interest' in the Public Sector (G20, 2018[1]). However, significant challenges remain, particularly within the civil service, underscoring the need for sustained efforts to embed a culture of integrity across all levels of government. Even in countries with sophisticated legal and institutional frameworks, an "implementation gap" often persists between policy commitments and their enforcement in practice.

Building on the G20 ACWG Action Plan 2025-2027, the achievements of previous G20 Presidencies[1], as well as existing international standards and declarations[2], this Compendium documents how G20 member states and guest countries maintain civil service integrity. It draws on a Questionnaire shared with members and guest countries of the G20 Anti-Corruption Working Group (ACWG) in June-July 2025. Responses were collected from nineteen G20 members[3] and six guest countries (Ireland, the Netherlands, Nigeria, Norway, Portugal, Spain). The questionnaire was based on selected parts of the OECD Public Integrity Indicators (PIIs), which in turn has its normative basis in the *OECD Council Recommendation on Public Integrity*. The

[1] Including: G20 High Level Principles on Organizing Against Corruption (2017); G20 High-Level Principles for Preventing and Managing 'Conflict of Interest' in the Public Sector (2018); G20 High-Level Principles for Promoting Public Sector Integrity Through the Use of Information and Communications Technologies (ICT) (2020); G20 High-Level Principles for the Development and Implementation of National Anti-Corruption Strategies (2020); G20 High-Level Principles on Enhancing the Role of Auditing in Tackling Corruption (2022); G20 High-Level Principles on Promoting Integrity and Effectiveness of Public Bodies and Authorities Responsible for Preventing and Combatting Corruption (2023).

[2] Including: United Nations (2003), United Nations Convention Against Corruption, Treaty Series, vol. 2349, p. 41; Doc. A/58/422., https://treaties.un.org/doc/Treaties/2003/12/20031209%2002-50%20PM/Ch_XVIII_14p.pdf, and in particular articles 7 and 8 and the country reports under the Implementation Review Mechanism (IRM); OECD (2017), Recommendation of the Council on Public Integrity [OECD/LEGAL/0435], https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0435; OECD (2003), Recommendation of the Council on OECD Guidelines for Managing Conflict of Interest in the Public Service [OECD/LEGAL/0316], https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0316; OECD (2010), Recommendation of the Council on Transparency and Integrity in Lobbying and Influence [OECCD/LEGAL/0379], https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0379

[3] All G20 members except the United States and the African Union.

engagement from the African Development Bank and UNODC has helped further enrich and strengthen the analysis.

The Compendium is divided into five main chapters: Chapter 1 provides an overview of standards of conduct applicable for civil servants, specifically on managing conflict-of-interest situations and pre/post public office and employment risks. Chapter 2 focuses on disciplinary frameworks aiming to enforce public integrity standards for civil servants, while Chapter 3 presents internal control systems and risk management frameworks for upholding public integrity within the public administration, including the use of integrity risk management within public sector organisations. Chapter 4 explores the existence of frameworks and procedures related to lobbying activities and prevention of undue influence in the public sector and their implementation in practice. Lastly, Chapter 5 provides good practices on merit-based recruitment, promotion, and termination.

The Compendium highlights the wide variety of current frameworks and practices among G20 members and guest countries. This examination of diverse national approaches offers governments three distinct benefits. First, it provides insights into tested solutions to common problems. Second, it allows governments to anticipate and avoid predictable failures. Third, it identifies areas where cross-border cooperation could enable G20 countries to learn from each other and help each other raise integrity standards.

However, setting up regulatory frameworks and structures is not synonymous with creating a culture of integrity. Even sophisticated systems struggle with persistent implementation and enforcement challenges. For example, the degree of political influence in senior staffing decisions remains a central tension: while some discretion by political authorities is incorporated in certain jurisdictions, effective vetting mechanisms are needed to ensure candidates are properly assessed. Post-employment restrictions are in some instances poorly monitored once officials leave government, while ethics training often generates activity without demonstrable behavioural change. Lastly, multiple layers of uncoordinated oversight can create compliance fatigue without necessarily improving outcomes.

Perhaps most importantly, this Compendium demonstrates that no country has solved all integrity challenges. The most advanced systems still struggle with implementation challenges. This shared vulnerability argues for collaborative approaches to building integrity in public administration, a role the G20 ACWG is in a good position to perform.

This report was developed under the leadership of the South African G20 Presidency with the support of the OECD, AfDB, and UNODC.

Key findings

The analysis across G20 members and guest countries highlights the following key findings:

- Most countries have established **regulatory systems to manage conflicts of interest**, combining legislation, codes of conduct, and requirements for asset and interest declarations. These frameworks are complemented by advisory mechanisms that provide guidance to civil servants, as well as pre- and post-employment restrictions to address risks linked to career transitions. While approaches differ in scope, design, and enforcement, the common objective is to ensure impartial decision-making, safeguard integrity, and maintain public trust in the civil service (Chapter 1).
- **Disciplinary systems** are widely formalised through laws, regulations and procedures that define offences, sanctions, limitation periods, timelines, civil servants' rights and evidentiary rules. Institutional set-ups vary, from central oversight bodies to decentralised, committee-based or departmental models, but generally separate investigation from decision-making and provide

avenues for appeal. Many administrations supplement the legal framework with guidance, manuals and digital tools to support consistent, timely and fair case handling (Chapter 2).

- While all surveyed G20 members and guest countries have established **regulatory frameworks for internal control and risk management**, the scope and depth of these frameworks vary. Most countries define internal control and internal audit in line with international standards and assign managerial responsibility for implementation. Risk management frameworks are widely in place and generally cover integrity and corruption risks. Internal audit functions are established across nearly all jurisdictions, but their independence and operational arrangements differ, and not all achieve full coverage in practice. Finally, several countries have designated central harmonisation units (CHUs) to develop and coordinate policies, standards, and methodologies, helping to align practices with international good standards and strengthen integrity systems (Chapter 3).
- Approaches to **regulating lobbying** remain highly uneven, with only a subset of countries adopting comprehensive frameworks covering the civil service that define lobbying, establish transparency registers, and set clear ethical standards. In other contexts, safeguards are introduced through partial measures such as open agendas, codes of conduct, or restrictions on post-employment lobbying. Oversight is often entrusted to independent bodies to ensure impartial enforcement, while some countries also extend transparency to beneficial ownership, which can help uncover who ultimately benefits from lobbying activities (Chapter 4).
- **Merit-based human resource management** is upheld through a variety of frameworks that safeguard fairness, transparency, and professionalism at every stage of the employment cycle. Competitive entry systems, selection safeguards, and the principle of appointing the best-ranked candidates help ensure that recruitment and promotion are based on ability rather than favouritism. Standardised job classifications and remuneration systems reinforce consistency and accountability, while differentiated procedures for senior appointments balance professional assessment with political oversight. Regular performance assessments and strong appeals mechanisms further strengthen integrity and fairness in staffing decisions (Chapter 5).

In addition, several critical insights emerge from this comparative analysis:

- **Digital innovation enhances accessibility:** Several jurisdictions have developed sophisticated online platforms and chatbots that provide 24-hour anonymous ethics guidance, receiving thousands of user consultations. However, most respondents did not provide detailed insights into the role of technology. Advanced technology and AI can yield significant benefits in terms of accessibility and consistency of ethics support.
- **Robust institutional architectures:** Multiple countries have established comprehensive integrity systems with clear coordination between central oversight bodies and sectoral units. These systems include automated tools for disciplinary proceedings, standardised calculators for determining appropriate sanctions, and systematic management of conflict-of-interest consultations across government. However, even countries with sophisticated legal frameworks often struggle with basic enforcement. Despite progress in establishing a working environment governed by integrity, there still are likely to be implementation gaps.
- **Strengthened merit protection mechanisms**: Recent regulatory reforms have expanded oversight powers to examine the full cycle of the recruitment process processes rather than just individual decisions of selection and appointment, with some jurisdictions implementing random selection of assessment panel members from accredited registries to ensure impartiality. Independent committees for senior appointments now commonly include external members and require multiple levels of review.

- **Proactive prevention measures**: Jurisdictions report mandatory ethics training at critical career stages, comprehensive risk assessment requirements for high-risk processes, and structured competency frameworks that explicitly incorporate integrity and ethical behaviour as core requirements for civil service positions. Such approaches may be perceived to generate activity without delivering measurable behavioural change, so reliable evidence on the impact of such training is pivotal.
- **Multi-layered accountability systems**: Some countries have developed sophisticated appeals mechanisms with both administrative and judicial pathways, established specialised anti-corruption commissions with prevention and education mandates, and created independent whistleblower protection authorities with powers to investigate anonymous reports. However, uncoordinated oversight, such as multiple inspectorate layers and concurrent jurisdictions may create gaps, duplication, and compliance fatigue. Checks-and-balances are essential, and efficient case-management systems and processes are necessary to avoid backlogs that hinder access to justice.
- **Effective coordination**: In summary, oversight does not automatically mean better integrity. The challenge is not creating more oversight mechanisms but ensuring existing ones coordinate effectively and focus on outcomes rather than solely on process compliance.

Using this Compendium

This Compendium serves multiple audiences and purposes. Integrity practitioners will find detailed implementation examples and common pitfalls to avoid. Policymakers can identify legislative gaps and benchmark their frameworks against international practice. Oversight bodies can learn from different institutional arrangements and coordination mechanisms. Researchers will discover rich material for comparative analysis and hypothesis development.

The Compendium's structure – moving from conflict-of-interest management through disciplinary frameworks to merit protection – reflects the integrity cycle from prevention through enforcement. Each section includes both innovative practices worth emulating and implementation challenges requiring attention. The conclusions identify specific opportunities for mutual learning and collaborative action.

The imperative for action

Strengthening civil service integrity is not merely a technical exercise in public administration. It directly affects economic performance through regulatory quality and public investment efficiency. It influences democratic governance through citizen trust and political stability. It determines whether governments can effectively address complex challenges from climate change to digital transformation that require sustained, professional implementation beyond electoral cycles.

This Compendium provides both a baseline for assessment and a roadmap for improvement but translating its insights into stronger integrity systems requires sustained political will, adequate resources, and recognition that transparent, ethical, and accountable civil service remains fundamental to effective governance in the twenty-first century.

Coverage and methodology

The analysis draws from questionnaire responses provided by Argentina, Australia, Brazil, Canada, China, France, Germany, India, Indonesia, Ireland, Italy, Japan, the Republic of Korea, Mexico, Netherlands, Nigeria, Norway, Portugal, Russia, Saudi Arabia, South Africa, Spain, Türkiye, the United Kingdom and the European Union.

The questionnaire was structured in two parts. The first part contained 15 questions for which data was already collected by the OECD Secretariat under the OECD Public Integrity Indicators (PIIs). Countries that had submitted data to the OECD Secretariat under the PII initiative were able to skip this part, if no updates were required. The second part contained 5 questions for which no prior data has been collected by the OECD for any country of the G20. As such, all recipient countries were required to complete this section in full.

All country examples presented in the text are drawn directly from questionnaire responses, whether countries completed both parts of the questionnaire or only the second part. For the latter subset of countries, their answers to the first part were taken from their submissions to the PII questionnaire. The absence of some G20 members in the examples of good practices throughout the Compendium reflects non-participation rather than editorial selection. The varying depth of country examples corresponds to the detail provided in responses, with some jurisdictions offering comprehensive documentation while others provided limited information on specific topics.

In addition to country examples, the Compendium incorporates comparative data from two published PII datasets: *"Accountability of Public Policy Making"* (Chapters 1 and 4) and *"Effectiveness of Internal Control and Risk Management"* (Chapter 3). This data covers all G20 members and guest countries covered by the PIIs, irrespective of whether they completed the questionnaire. Consequently, countries not featured in the text through examples may still appear in the comparative data cited in the report.

- For the dataset on "*Accountability of Public Policy Making*", data was available for 13 member countries of the G20 (Argentina, Australia, Brazil, Canada, France, Indonesia, Italy, Japan, Republic of Korea, Mexico, Türkiye, United Kingdom, the United States) and 8 invited countries (Denmark, Finland, Ireland, Netherlands, Norway, Portugal, Spain, Switzerland)[4].
- For the dataset on "*Effectiveness of Internal Control and Risk Management*", data was available for 10 member countries of the G20 (Argentina, Australia, Brazil, Canada, France, Japan, Republic of Korea, Mexico, Türkiye, the United States) and 8 invited countries (Denmark, Finland, Ireland, Netherlands, Norway, Portugal, Spain, Switzerland)[5].

[4] Data validation is pending for Germany.

[5] Data validation is pending for Germany, Italy, the United Kingdom and Indonesia.

About the OECD Public Integrity Indicators

The OECD Public Integrity Indicators (PIIs) are a new evidence-based tool to combat corruption and promote public integrity. They provide actionable, objective data that help countries assess, understand and identify the strengths and weaknesses of their national integrity systems, compare performance and identify best practices.

The OECD's first-ever standard indicators on public integrity and anti-corruption were developed for and with governments, based on the *OECD Recommendation of the Council on Public Integrity* (OECD, 2017[2]). Covering the executive, legislative, and judicial branches, the OECD PIIs provide a dashboard—not a ranking—that helps countries identify strengths, weaknesses, and reform priorities. Drawing on primary administrative data and measurable, actionable criteria, they fill a gap in reliable evidence on how to curb corruption risks, building on frameworks from the OECD, UN, EU, and Council of Europe.

Covering OECD and selected OECD partner countries, the OECD PIIs are comprised of six datasets: (i) Quality of strategic framework; (ii) Accountability of public policy making; (iii) Effectiveness of internal control and risk management; (iv) Integrity of the justice and disciplinary systems (forthcoming); (v) Strength of external oversight and control (pending); (vi) Meritocracy of the public sector (pending).

The 2024 OECD Anti-Corruption and Integrity Outlook is a flagship, cross-country publication based on the PII data. The concept of the "implementation gap" was central to the global findings, enabled through the PII distinction between de jure and de facto measures. The 2026 edition will feature data from approximately 65 countries.

Glossary

Civil servant: Civil servants are public officials covered under a specific public legal framework or other specific provisions, often separate from general labour law. Civil servants usually work in central government ministries and other public bodies depending on the legal system of the country.

Central Harmonisation Unit (CHU) / Central Harmonisation Function (CHF): a policy unit located in the executive branch of government, directly reporting to the Minister of Finance (or equivalent head of the central budget authority) or equivalent politically-elected head of a centre-of-government body or ministry/department on the status of internal control in the entire public sector, responsible for redesigning, updating and maintaining the quality of internal control systems, for harmonising and co-ordinating definitions, standards and methodologies, for networking between all actors (managers, financial officers, internal auditors), for the establishment and co-ordination of sustainable training facilities, including the setting of criteria for the certification of public internal auditors, and for all other actions to improve public internal control systems.

Conflict-of-interest situations: Situations involving a conflict between the public duty and the private interests of a public official, in which the public official has private-capacity interests, which could improperly influence the performance of their official duties and responsibilities

Cooling off periods: Time limit imposed on officials previously employed by public sector organisations in order to prevent any offences that they might commit by engaging with their former contacts after they leave public employment.

Disciplinary offence: Any action or omission by a public official which constitutes a breach of discipline or a violation of rules, policies and standards of conduct in a public organisation as provided by law.

Disciplinary procedure: A formal and legally pre-established procedure aiming to address, manage and sanction disciplinary offences.

Disciplinary system: The established policy, legal, and institutional framework used to monitor, investigate and sanction disciplinary offences, thus enforcing integrity rules and standards, and promoting integrity and accountability in the public sector. Through its mechanisms, the disciplinary system provides the principal means by which public entities can ensure compliance with high professional standards and deter the misconduct of public officials.

Interest declaration: A public statement specifying stakes or concerns in areas that might conflict with public duties. It includes asset declarations and financial disclosure schemes but excludes ad hoc conflict-of-interest declarations (e.g. declaration of a conflict of interest during a committee or plenary parliamentary discussion). They should include as a minimum, income and income sources, assets, paid and unpaid outside employment and liabilities.

Internal audit: Internal audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. Internal audit helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Internal control: Internal control refers to the organisation, policies and procedures used to help ensure that government programmes achieve their intended results; that the resources used to deliver these programmes are consistent with the stated aims and objectives of the organisations concerned; that programmes are protected from waste, fraud and mismanagement; and that reliable and timely information is obtained, maintained, reported and used for decision making. Internal control has been broadly defined by the Committee of the Sponsoring Organizations of the Tredway Commission (COSO – www.coso.org) as: "a process effected by an entity's management designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (i) Effectiveness and efficiency of operations; (ii) Reliability of financial reporting; and (iii) Compliance with applicable laws and regulations."

Lobbying and influence activities: actions, conducted directly or through any other natural or legal person, targeted at public officials carrying out the decision-making process, its stakeholders, the media or a wider audience, and aimed at promoting the interests of lobbying and influence actors with reference to public decision-making and electoral processes.

Public official: (i) any person holding a legislative, executive, administrative or judicial office, whether appointed or elected, whether permanent or temporary, whether paid or unpaid, irrespective of that person's seniority; (ii) any other person who performs a public function, including for a public agency or public enterprise, or provides a public service, as defined in domestic law and as applied in the pertinent area of law; (iii) any other person defined as a "public official" in domestic law of a country.

Regulatory authority: An executive body with special guarantees of independence responsible for improving and promoting compliance with rules and regulations and international treaties among private and public organisations. They have the power to conduct inspections and apply sanctions in cases of non-compliance and are also responsible for licensing, accrediting, permitting or approving economic activities.

Risk management: A process to identify, assess, manage, and control potential events or situations to provide reasonable assurance regarding the achievement of the organisation's objectives.

Statute of limitations: Legal rules that limit legal actions on the basis of time. They regulate the amount of time within which a legal action can be exercised. Once a statute of limitation expires, the legal action cannot be exercised, regardless of its underlying substantive merits. The amount of time varies depending on the jurisdiction and the type of legal action.

Top-tier civil servants: The most senior civil servants in ministries, consisting of the first and second levels below the minister.

1 Managing conflict-of-interest and pre-/post-public employment risks

Effective management of conflicts-of-interest represents a cornerstone of public integrity. When conflict-of-interest situations are not properly identified and managed, they can seriously endanger the integrity of the civil service and may lead to corruption. While it is natural that civil servants will sometimes face tensions between their private interests and the public interest, it is essential that those private interests never improperly influence the performance of their official duties and responsibilities (OECD, 2004[3]).

The need for effective conflict-of-interest management is firmly embedded in international standards. Article 7(4) of the *United Nations Convention against Corruption* (UNCAC) calls upon States' Parties to endeavour to adopt, maintain, and strengthen systems that promote transparency and prevent conflicts of interest (UNODC, 2004[4]). In addition to UNCAC, the 2003 O*ECD Recommendation on Guidelines for Managing Conflict of Interest in the Public Service* and the 2017 *OECD Recommendation on Public Integrity* set standards on managing conflict-of-interest situations (OECD, 2003[5]; OECD, 2017[2]). The G20 Anti-Corruption Working Group has adopted High-Level Principles on the Prevention of Conflicts of Interest in the Public Sector in 2018 (G20, 2018[1]; OECD/World Bank/UNODC, 2020[6]).

Across G20 members and guest countries, diverse approaches have emerged to address potential conflicts arising from private interests, external activities, and career transitions. These frameworks range from comprehensive regulatory systems with mandatory declarations to innovative digital tools that provide real-time guidance to civil servants navigating ethical dilemmas. This chapter provides an overview of selected practices from G20 members and guest countries, along with comparative data from the OECD Public Integrity Indicators.

1.1 Comprehensive regulatory frameworks

The regulatory landscape for managing conflict-of-interest varies widely across G20 members and guest countries, reflecting diverse administrative traditions and governance structures. While most jurisdictions rely on primary legislation as the foundation, this is typically supplemented by detailed regulations, codes of conduct, and practical guidelines. The scope and enforcement of these measures, however, differ considerably. Some provisions apply uniformly across all levels of government, while others are specifically designed for top-tier civil servants, reflecting their significant decision-making authority and the heightened risks associated with their roles.

An examination of the content of these frameworks indicates that the majority of G20 members and guest countries have established robust regulatory systems to prevent and manage conflicts of interest. This conclusion is supported by data from the PIIs. According to the PII dataset on "*Accountability of Public Policy*

Making", currently covering 13 G20 members and 8 invited countries, most jurisdictions with validated PII data have adopted regulations that typically include the following provisions[6]:

- **A list of incompatibilities between public functions of civil servants and other public or private activities:** 10 G20 member countries (Argentina, Australia, Brazil, Canada, France, Indonesia, Italy, Japan, Republic of Korea, the United States) and 4 invited countries (Netherlands, Portugal, Spain, Switzerland). China, India, Russia and Saudi Arabia also reported having such provisions in place.
- **Circumstances and relationships that can lead to conflict-of-interest situations for civil servants, and the obligation to manage them**: 11 G20 member countries (Argentina, Australia, Brazil, Canada, France, Indonesia, Italy, Japan, Republic of Korea, Mexico, the United States) and 8 invited countries (Denmark, Finland, Ireland, Netherlands, Norway, Portugal, Spain, Switzerland). China, Germany, India, Russia, Saudi Arabia and Nigeria also reported having such provisions in place.
- **Institutional responsibilities as well as submission, compliance and content verification procedures for conflict-of-interest or interest declarations**: 12 G20 member countries (Argentina, Australia, Brazil, Canada, France, Indonesia, Italy, Japan, Republic of Korea, Mexico, Türkiye, the United States) and 3 invited countries (Netherlands, Portugal, Spain). China, India, Nigeria, Russia and Saudi Arabia reported having such provisions in place.
- **Sanctions for breaches of civil servants' conflict-of-interest provisions that are proportional to the severity of the offence**: 11 G20 member countries (Argentina, Australia, Brazil, Canada, France, Indonesia, Italy, Japan, Republic of Korea, Mexico, the United States) and 4 invited countries (Denmark, Finland, Portugal, Spain). China, India, Russia and Saudi Arabia also reported having such provisions in place.

Argentina's *Law 25,188 on Ethics in the Exercise of Public Service Act* provides comprehensive coverage, as it applies to all the public sector at all levels and hierarchies, whether positions are held permanently or temporarily, by popular election, direct appointment, competition, or any other legal means. The Anti-Corruption Office (OA) serves as the implementing authority, with the power to issue resolutions, opinions, and preventive instructions. *Decree-Law No. 19,549 on Administrative Procedure*, through its article 6, requires public officials who may face a potential conflict of interest to recuse themselves from any administrative proceeding in which they are involved.

Australia's *Public Service Act* (PS Act) Section 13, known as the *Australian Public Service (APS) Code of Conduct* and section 29 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) provide legislative requirements relating to the disclosure of personal interests held by APS employees and public officials prescribed under the PGPA Act. This legislation is supported by guidance that includes information about the circumstances and relationships that can lead to conflict-of-interest situations for public officials and the management of conflicts of interest that arise. Under section 15(1) of the PS Act, sanctions that may be imposed on an APS employee who is found to have breached the Code include: termination of employment, reduction in classification, reassignment of duties, reduction in salary, deductions from salary (by way of fine), a reprimand.

Brazil's current legal framework on conflict of interest is scattered across various legal instruments. *Law 12.813/2013* (*Conflict-of-Interest Law*) requires high-level public officials to act in such a way as to prevent or

[6] The following points also highlight G20 members and guest countries not participating in the PII initiative (China, India, Nigeria, Russia, Saudi Arabia and South Africa), but which have reported the existence of such provisions in their regulatory frameworks. It should be noted, however, that these are self-reported rather than PII-validated data and are therefore not directly comparable with information from validated countries.

avoid a possible conflict of interest and to safeguard privileged information. *Law 8,112/1990* establishes the main legal framework regulating the civil service regime for all civilian public servants of the Union, autarchies and public foundations of the federal level. It includes a set of duties for civilian public servants (article 116), prohibitions (article 117), and sanctions (chapter V) to be applied in cases of breaches. *Presidential Decree 7.203/2010* develops the prohibition of nepotism within the federal executive branch.

Canada's *Values and Ethics Code for the Public Sector* along with each area of the federal public sectors' respective codes of conduct and conflict of interest obligations, regulate ethical behaviour for public servants. Public servants are bound by the values and expected behaviours of the Code as a part of their terms and conditions of employment. Public servants who are employed by core public administration organisations must also comply with the *Directive on Conflict of Interest*. Each organisation has their own submission, compliance and content verification procedures for conflict-of-interest declarations.

China's *Law on Civil Servants* establishes a prohibition from engaging in or participating in profit-making activities or holding concurrent positions in enterprises or other profit-making organisations. It also lists incompatibilities between public functions of civil servants and other public activities (articles 74 to 78)

France's *Law 2013-907 on Transparency in Public Life specifies* in its article 2 states that "a conflict of interest is any situation of interference between a public interest and public or private interests which is likely to influence or appear to influence the independent, impartial and objective exercise of a function". The definition is reiterated in the *General Civil Service Code* article 121-5.

Germany's conflict-of-interest framework for civil servants is based on the *Federal Administrative Procedure Act* (sections 20–21), which excludes officials from procedures where impartiality may be compromised by personal, familial, or financial interests. In case of doubt, officials must inform their superiors, who decide on their exclusion. The Federal Government's *Rules on Integrity* and *Anti-Corruption Code of Conduct* provide practical guidance on separating official duties from private interests and managing integrity risks. Additionally, the *Federal Act on Civil Servants* and the *Federal Civil Servant Status Act* regulate secondary employment to prevent conflicts and require prior authorisation.

India's ethical framework for civil servants can be found in *All India Services (Conduct)* Rules, 1968 (for All India Services officers) and *Central Civil Services (Conduct) Rules, 1964* (for central civil services officials), which include circumstances and relationships that can lead to conflict-of-interest situations for civil servants. Complementing these rules, the *Vigilance Manuals* issued by the Central Vigilance Commission (CVC) play a central role in conflict-of-interest management. They define and explain conflict situations, standardise procedures for detection and reporting across ministries and public bodies, promote preventive vigilance through disclosure requirements and scrutiny of procurement processes.

Indonesia's *Law No. 20/2023 concerning State Civil Apparatus* establishes legal incompatibilities between public and private roles, while sanctions proportional to the severity of the offence are established in *Law No.30/2014 on Government Administration.*

Ireland's statutory framework, comprising the *Ethics in Public Office Act 1995* and the Standards in Public Office Act 2001 (collectively known as the Ethics Acts), establishes clear rules for identifying and managing conflicts of interest among civil servants occupying designated positions within the public administration. The Act defines the circumstances and relationships that may give rise to a conflict of interest, specifying that a civil servant or a "connected person" has a material interest in a matter if the performance of an official function or a related decision could confer or withhold a significant benefit from them that is not shared by the general public or a broad class of persons. "Connected persons" include relatives, business partners, trustees or beneficiaries of relevant trusts, and individuals or entities with control over companies.

Italy's *Code of Conduct for Civil Servants* (Articles 6-7) regulates conflict-of-interest by requiring public officials to disclose past and current private collaborations and any relevant financial ties. Civil servants must abstain from participating in decisions or activities where actual or potential conflicts may arise, including those involving family members, close associates, or non-financial influences. The head of office determines when abstention is necessary.

In addition to these provisions, Italy has adopted specific legal instruments to address the phenomenon of **revolving doors** (*pantouflage*), which refers to the transition of public officials into private sector roles that may benefit from their prior public functions. This is primarily governed by:

- **Article 53, paragraph 16-ter of Legislative Decree No. 165/2001**, introduced by the so-called *Legge Severino* (Law No. 190/2012), which prohibits public employees who, in the last three years of service, have exercised authoritative or negotiating powers on behalf of public administrations, from engaging in professional or employment activities with private entities that were recipients of such powers, for a period of three years after leaving public office. Any contracts or appointments made in violation of this rule are considered null and void, and the private entity involved is barred from contracting with public administrations for the following three years.
- **Legislative Decree No. 39/2013**, which further defines the concepts of *inconferibilità* (ineligibility) and *incompatibilità* (incompatibility) of appointments in public administration, extending the scope of the pantouflage ban to include external consultants and executives in publicly controlled entities.
- **ANAC (National Anti-Corruption Authority)** plays a central role in enforcing these rules. With **Delibera No. 493/2024**, ANAC issued updated **Guidelines on Pantouflage**, clarifying the scope, enforcement mechanisms, and sanctions. These guidelines are intended to support public administrations in identifying and preventing post-employment conflicts of interest, and are integrated into the broader **National Anti-Corruption Plan (PNA)**.
- The **2025 updates to ANAC's regulatory framework** (Delibere 328 and 329/2025) further strengthen oversight and sanctioning powers regarding violations of the pantouflage ban, reinforcing the commitment to transparency and integrity in public service.

Japan's *National Public Service Ethics Act* and *National Public Service Ethics Code* establish a legally binding framework for the prevention of conflicts of interest, imposing clear obligations and prohibitions on national public employees in the regular service.

The **Republic of Korea**'s *State Public Officials Act* lays out specific obligations of public officials, such as fidelity, obedience, impartiality, confidentiality, integrity, dignity, neutrality, and prohibitions on political activities or concurrent employment.

Russia's *Federal Law No. 79-FZ of 2004 On State Civil Service* includes prohibitions and incompatibilities for civil servants. Under article 10(1) of *Law No. 273-FZ of 2008 On Combating Corruption*, a conflict-of-interest arises when a civil servant has a direct or indirect personal interest that could compromise the proper, objective, and impartial performance of their duties. Personal interest includes the prospect of financial gain, property, services, or other benefits for the official or their close relatives, as well as for individuals or organisations with whom they have close ties. Civil servants are required to report any actual or potential conflict of interest as soon as they become aware of it, while employers or authorised bodies must take measures to prevent or manage such situations. Management measures can include reassigning the official, removing them from specific duties, or ensuring they decline the benefit causing the conflict, including through disqualification or voluntary recusal in line with the law.

Saudi Arabia's civil service framework prohibits officials from engaging in any public or private activities that create actual, perceived, or potential conflicts of interest. Civil servants must avoid any personal or financial interests that could compromise their objectivity, particularly in government tenders and procurement, and must disclose such conflicts to their supervisors. The *Regulations on Conflict of Interests*, the *Implementing Regulations for Human Resources*, and the *Code of Conduct and Public Sector Ethics* collectively prohibit civil servants from engaging in commercial activities related to their duties, holding interests in government contracts, or accepting gifts.

Türkiye's *Law No. 657*, article 87, prohibits civil servants from holding secondary positions in a wide range of institutions. These include entities subject to the Law itself, state-funded economic institutions, banks with more than 50% state ownership, organisations established by special laws or Presidential decrees, and institutions in which such entities hold more than 50% participation.

The **United Kingdom's** framework sets out that all UK civil servants have to follow a contractually binding code of conduct*, the Civil Service Code*. A core value of the Code is demonstrating integrity, putting the obligations of public service above any official's personal interests, and not misusing their official position to further their private interests or those of others. Through the Code and other frameworks, civil servants have an understanding of what behaviours, activities and interests are incompatible with their public functions as a civil servant, e.g. disclosing official information without authority. The Cabinet Office has also issued centralised guidance on the declaration and management of outside interests in the Civil Service. This guidance sets out how all civil servants and government departments should handle the declaration and management of outside interests, in line with the *Civil Service Code* and Section 4.3 of the *Civil Service Management Code*.

At the **European Union (EU)** level, articles 11 and 11a of the *EU Staff Regulations* establish the duty of loyalty, independence, and impartiality of EU officials. Officials must act solely in the interests of the Union, free from external influence, and may not accept honours, gifts, or payments from outside sources without authorisation. They must disclose any actual or potential conflict-of-interest before appointment or when they arise and may be reassigned if their independence could be compromised. Officials are also prohibited from holding financial or personal interests in entities under the authority of, or dealing with, their institution.

1.2 Asset and interest declarations

A widely used standard for managing, preventing, and detecting conflicts of interest is the annual disclosure of assets and/or interests by public officials to their institution or to a central monitoring body (OECD, 2004[3]; OECD, 2020[7]; UNODC, 2004[4]). They are also a requirement under UNCAC article 8(5). Interest declarations take stock of a public officials' interests (and sometimes that of their family members) in order to prevent conflicts of interests, while asset disclosures are a tool used to identify illicit enrichment. When both interests and assets are covered, governments have either chosen one single form of disclosure or two separate ones (OECD, 2020[7]). Regardless of the approach chosen, within the civil service, top-tier civil servants and officials in high-risk positions are generally subject to this requirement by law, reflecting both the extensive decision-making authority they hold and the heightened risks inherent to their roles.

Among the 13 G20 members and 8 guest countries with validated PII data, all but three (Denmark, Norway, Switzerland) require newly appointed or reappointed top-tier civil servants in the executive branch to submit an interest declaration. China, India, Nigeria also reported have such requirements in place. Similarly, staff in high-risk positions must file a declaration, at minimum upon entry into service and at any renewal or change

in office, in 11 G20 members (Argentina, Australia, Brazil, Canada, France, Indonesia, Japan, the Republic of Korea, Mexico, the United Kingdom, the United States,) and 4 invited countries (Finland, Ireland, the Netherlands, Portugal)[7]. China, India, Italy, Nigeria, Russia also reported having such requirements in place[8].

Argentina requires the filing of Comprehensive Sworn Asset Declarations (DJPI) to the OA by officials covered in *Law No. 25,188 on Ethics in Public Office* and its regulatory framework, primarily *Decree No. 164/1999 and complementary rules*. This obligation extends to a broad range of senior public officials, including the President and Vice President, Ministers, Secretaries, Undersecretaries, the Comptroller General and deputies, heads and senior authorities of decentralised and regulatory agencies, and members of administrative entities with jurisdictional functions. It also extends to national legislators, judges and officials of the National Judiciary and the Public Prosecutor's Office. The requirement also covers directors or officials of equivalent or higher rank in the national public administration, state-owned enterprises, state corporations, mixed-economy companies, corporations with majority state participation and oversight bodies of privatised public services. Officials occupying positions considered "high-risk", such as those who grant or oversee administrative authorisations, participate in public procurement processes, manage public or private assets, or work in intelligence agencies, are also required to submit DJPIs.

In **Australia**, APS Agency heads and Senior Executive Service (SES) employees are subject to a specific regime that requires them to submit, at least annually, a written declaration of their own and their immediate family's financial and other material personal interests. Agency Heads include the Secretary of a Department, the Head of an Executive Agency, or the Head of a Statutory Agency (section 7 of the *PS Act*). SES employees are those employees who provide APS-wide strategic leadership of the highest quality that contributes to an effective and cohesive APS (section 35 of the *PS Act*). Generally, SES employees declare their interests to their agency head, and agency heads declare their interests to the Minister. Declarations must be revised and resubmitted when there is a change in personal circumstances or a change in work responsibilities that could lead to new, real or apparent conflict of interest.

In **Brazil**, article 9 of the *Conflict-of-Interest Law* mandates that high-level officials, which include ministers, vice ministers, directors and equivalent positions throughout institutions of the Federal Public Administration, submit an annual declaration to the Public Ethics Commission (*Comissão de Ética Pública*, CEP). It empowers the CEP to assess and oversee conflict-of-interest situations and to determine measures for their prevention or elimination (article 8). *Decree 10.571/2020* further develops these provisions by requiring high-level officials to fill an interest declaration upon taking office, leaving office and on an annual basis. These declarations cover private activities conducted in the previous year, kinship ties, and specific asset situations that may give rise to conflict-of-interest and must be submitted via the Electronic System of Asset and Conflict of Interest Information (*Sistema Eletrônico de Informações Patrimoniais e de Conflito de Interesses*, e-Patri).

In **Canada**, within 60 days of their appointment, top-tier civil servants of the executive (e.g., full-time Governor-in-Council appointees such as deputy ministers, heads of Crown corporations and equivalent) must file with the Conflict of Interest and Ethics Commissioner a Confidential Report describing their assets, liabilities, income, and activities.

In **France**, the obligation to declare assets and interests was introduced by the laws of 11 October 2013 and covers nearly 18,000 public officials. Those required to submit electronic declarations to the High Authority

[7] In Japan, submission of an interest declaration is required on a quarterly basis for officials at the rank of assistant director and above.

[8]It should be noted, however, that these are self-reported rather than PII-validated data and are therefore not directly comparable with information from validated countries.

for Transparency in Public Life (*Haute Autorité pour la transparence de la vie publique*, HATVP) include high-ranking civil servants appointed by the Council of Ministers (including ambassadors, prefects, central administration directors, and secretaries-general), members of independent administrative authorities, heads of publicly owned entities, certain civil servants and military officials, members of the Supreme Council of the Judiciary, leaders of sports federations and professional leagues, and members of specialised commissions.

In **India**, the submission of interest declarations is mandatory for all civil servants, including those in regulatory authorities and officials in high-risk positions (described as "sensitive posts"). Declarations are typically filed through online platforms such as SPARROW (Smart Performance Appraisal Report Recording Online Window), a government system originally designed for performance appraisals that also supports mandatory disclosures, or through Cadre Controlling Authority (CCA) portals. Some departments continue to rely on manual forms submitted to the CCA in approved formats. To improve efficiency, several regulators have developed internal systems for electronic submission, though physical forms are still in use.

In **Ireland**, Secretaries-General of Government Departments are designated positions under section 18 of the *Ethics in Public Office Act 1995*. As such, they are required to submit a statement of interests covering their own, as well as those of their spouse, civil partner, or children, where such interests could materially influence the performance of their official functions by conferring or withholding a substantial benefit. These statements must be submitted to the designated "relevant authority": for the Secretary-General of the Department of Public Expenditure and Reform, this is the Secretary-General of the Department of the Taoiseach, while for all other Secretaries-General it is the Secretary-General of the Department of Public Expenditure and Reform. More broadly, section 18 applies to all persons occupying designated positions of employment in public bodies, including regulatory authorities.

In Italy, this requirement is implemented through a combination of legislative and regulatory instruments:

- Article 14 of Legislative Decree No. 33/2013, as interpreted by the Constitutional Court (Judgment No. 20/2019) and reaffirmed by the Council of State (Judgment No. 267/2025), establishes the obligation for public officials holding managerial or political positions to annually disclose their income and assets to their respective administrations. This includes income from other public or private sources, and—where consent is given—also that of spouses and relatives up to the second degree.
- The Code of Conduct for Civil Servants (DPR 62/2013, Articles 13.1 and 13.3) reinforces this obligation by requiring civil servants to provide updated annual declarations of their financial and asset situation to their administration, as a measure to prevent conflicts of interest and ensure transparency.
- While the publication of these declarations is limited to specific roles (e.g., top political and administrative positions), the communication of such data remains mandatory for all public managers, aligning with the UNCAC Article 8(5) requirement for asset and interest disclosure as a preventive anti-corruption tool.

In the **Republic of Korea**, the *Act on the Prevention of Conflict of Interest Related to Duties of Public Servants* (enacted on 18 May 2021 and in force since 19 May 2022) requires public servants to declare private interests and request avoidance when their duties intersect with their own or their family members' activities in the private sector. The Act also mandates that each public institution designate an "official in charge of preventing conflicts of interest" responsible for verifying and inspecting the fair performance of duties, managing declarations submitted by public servants (articles 5, 6, 8, 9, and 15), and investigating suspected violations.

In **Mexico**, every first-level public servant in the Federal Public Administration is required to submit a declaration of interests, in accordance with articles 32 and 46 of the *General Law of Administrative Responsibilities*. The term first-level public servant refers to the highest-ranking officials within the federal

executive branch, including Secretaries of State, Subsecretaries, heads of decentralised bodies and state-owned entities, and other officials of equivalent rank.

In **Russia**, citizens appointed to civil service positions are required to file a declaration of their income, assets, and property-related obligations, as well as those of their spouse and minor children. Civil servants holding positions identified as vulnerable to corruption must submit such declarations annually between January and April. Officials transferring to posts considered vulnerable to corruption are also required to file these declarations. The process is carried out using dedicated software known as "*Spravki BK*."

The **United Kingdom**'s *Guidance on declaration and management of outside interests in the Civil Service* sets out the necessary declarations needed by civil servants. For example, top-tier civil servants in the UK government, i.e. Permanent Secretaries and Senior Civil Servants (SCS) who are Board members of a department, must declare all interests that could be relevant. These declarations must be made prior to appointment to the Civil Service, when moving to a new role, and on an annual basis. The guidance includes a minimum set of information that must be captured when they declare relevant outside interests, and applies to all Civil Service organisations, their executive agencies and non-ministerial departments. The guidance also applies to civil servants at all grades, both those with permanent and fixed term arrangements.

1.3 Advisory and support systems

A notable trend across G20 members is the establishment of dedicated advisory functions to help civil servants navigate ethical dilemmas proactively. Institutionalisation of an integrity advisory function takes different forms across G20 members and guest countries: within a central government body, through an independent or semi-independent specialised body, or through integrity units or advisors integrated within line ministries. Several countries have also set up dedicated digital platforms to facilitate requests for advice. Together, these mechanisms not only provide practical guidance to civil servants but also promote a culture of integrity by encouraging early consultation, reducing uncertainty in decision-making, and strengthening trust in the impartiality of public administration.

Argentina has pioneered digital innovation with its Conflict-of-Interest Simulator, an anonymous online tool that received 4,286 visits in the first half of 2025. Through a self-administered questionnaire, users can determine whether they face incompatibility or conflict situations. Building on this success, Argentina launched the TINA chatbot in 2025, accessible via the Argentina.gob.ar website, Mi Argentina app, and WhatsApp, providing 24-hour conversational interaction on incompatibilities and conflicts-of-interest.

Australia offers comprehensive support through its Ethics Advisory Service, providing independent and confidential guidance to all APS employees including Agency Heads and Senior Executive Service members.

Brazil provides systematic management of conflict-of-interest consultations across the federal government, with the CGU responsible for guidance to non-senior officials while the Public Ethics Commission (CEP) handles high-level cases.

France requires every administration and local authority to appoint an ethics officer who provides confidential advice on ethical obligations and can be consulted on conflicts-of-interest, with serious doubts potentially escalated to the HATVP.

Germany provides several channels for civil servants to seek advice on integrity and corruption-related matters. Each federal agency appoints a contact person for corruption prevention, who confidentially advises staff and management on issues such as conflict-of-interest, integrity concerns, and suspected corruption. These contact persons also support awareness-raising, training, and monitoring activities.

Ireland's statutory framework on ethics allows civil servants and other elected or appointed public officials to seek advice from the Standards in Public Office Commission regarding their obligations under the *Ethics Acts* (Section 25 of the *Ethics in Public Office Act 1995*, as amended by the *Standards in Public Office Act 2001*). The Commission is also required to issue guidelines outlining the measures necessary to ensure compliance with these Acts.

Italy's National Anticorruption Authority (ANAC) plays a supervisory and advisory role under *Legislative Decree No. 39/2013*. Upon request from administrations and institutions, ANAC issues opinions on the interpretation and application of the conflict-of-interest framework, particularly in relation to cases of ineligibility and incompatibility. In addition, to support public administrations in identifying and managing such situations, the Community of Practice of Anticorruption Officers at the National School of Administration has developed a model policy on conflict-of-interest management.

In **Japan**, each ministry and government agency has established internal and external Consultation Services to provide civil servants with advice on ethical dilemmas, potential conflicts of interest, and appropriate conduct. In addition, the National Public Service Ethics Board accepts consultations regarding cases of doubtful conduct under the *Ethics Act* and the *Ethics Code*, offering guidance to ensure consistent interpretation and application of ethical standards.

Portugal's approach includes ethics advisors in organisations like the Directorate-General for Administration and Public Employment (DGAEP) since 2018, whose role encompasses clarifying expected professional conduct.

Russia's Ministry of Labour and Social Protection is responsible for providing advice and guidance on compliance with anti-corruption legislation. The Ministry has developed a series of recommendations covering various anti-corruption matters, including the filing of asset declarations by officials and guidance on common conflict-of-interest situations.

The **United Kingdom**'s Civil Service Commission provides an avenue for civil servants to raise concerns or complaints under the *Civil Service Code* and supports departments in promoting awareness and understanding of the Code. The Commission's role and powers are defined in the *Constitutional Reform and Governance Act 2010*.

1.4 Pre- and post-public employment restrictions

Conflict-of-interest can arise from employment before and after the tenure of public officials. Such situations fall under the so-called "revolving door phenomenon", this is, the movement between the private and public sectors. Although it is in the interest of the public sector to attract an experienced and skilled workforce, the revolving door phenomenon can provide an undue or unfair opportunity to influence government policies if not properly regulated and managed (OECD, 2020[7]). For instance, public officials coming from the private sector could take decisions that favour the companies (or the sectors) they came from, or companies could offer interesting contracts to public officials as a quid pro quo for a corrupt favour. Both the UNCAC in its article 12(2)(e) and the *OECD Recommendation on Guidelines for Managing Conflict of Interest in the Public Service* call for measures to address conflict-of-interest that arise from post-employment in the private sector (UNODC, 2004[4]; OECD, 2003[5]).

This risk is addressed through varying approaches across G20 members and guest countries, including rules and procedures such as cooling-off periods, subject-matter limits, time limits, disclosure of post-term engagements by holders of at-risk positions, and prohibiting any use of any "insider" information after they leave the public sector.

Argentina's *Law No. 19,550 on Commercial Companies* (article 264, subsection 4) imposes a two-year cooling-off period before former public officials may hold executive positions in private companies related to their previous functions. Article 46 of the *Code of Ethics* (*Decree No. 41/1999*) establishes a one-year ban on representing third parties or contracting with the public body where they served. In addition, *Resolution OA No. 7/2022* created the Monitoring System for Previous and Subsequent Public and Private Activities (MAPPAP), which tracks transitions between public and private sector positions.

Canada's *Directive on Conflict of Interest* includes post-employment restrictions, with specific provisions varying based on the sensitivity of the former position and access to confidential information.

China's *Law on Civil Servants* (article 107) and the *Regulation on Resignation from Public Office by Civil Servants* (article 16) set restrictions on the post-employment activities of civil servants in the private sector. The rules establish a cooling-off period of three years for those in leading positions and two years for ordinary civil servants.

France's system, set out in articles L124-4 to L124-6 of the *General Code of the Public Service*, subjects career transitions from the public to the private sector to oversight by the HATVP. This control applies in particular to officials who previously held regulatory or contractual responsibilities involving private entities. The HATVP issues binding opinions (of compatibility, compatibility with reservations, or incompatibility) on whether a proposed private activity aligns with prior public duties. Sanctions apply in cases of non-compliance with these opinions or failure to seek prior authorisation. For senior officials in the highest positions across the three branches of the civil service (around 15,000 individuals), referral to the HATVP is mandatory; others may first consult their management or ethics officers. The HATVP also now assesses the risk of foreign influence linked to post-public employment of certain high-level officials.

Germany's *Federal Civil Service Act* (section 105) requires former civil servants to seek authorisation for post-public employment related to their prior duties, with notification obligations lasting three to seven years, effectively creating cooling-off periods for high-risk roles.

India's senior government officials of Central Civil Services and All India Services are governed by *Central Civil Services-Pension Rules* and *All India Service Death-Cum-Retirement Benefits-Rules* which mandates a one-year cooling-off with no commercial employment—paid or honorary, including directorships, partnerships, consultancies, liaison roles, or foreign/international posts—without prior Government sanction. Sanction is granted only after checks for conflicts, recent access to sensitive information, integrity record, national interest, and disproportionate pay. Breach can lead to withholding of pension; public-interest work (scientific/cultural/social/charitable) is encouraged.

Indonesia's *Regulation of the Ministry of Administrative and Bureaucratic Reform on Management of Conflicts of Interest No.17/2024* (specifically, articles 21(d) and article 27), prescribes a two-year cooling period for public officials following their resignation or retirement. During this time, they are prohibited from engaging in work or business closely related to their former authority, and the latter must refrain from taking any action that could benefit them.

Ireland's Outside Appointments Board (OAB) provides independent oversight of post-employment appointments proposed by civil servants at Assistant Secretary level and above, including Special Advisers at that level, within one year of leaving the Civil Service. Established in 2005 as an administrative, non-statutory body under the *Code of Standards and Behaviour for Civil Servants* (introduced pursuant to Section 10(3) of the *Standards in Public Office Act 2001*) the OAB is chaired by a non–Civil Service member and reviews applications where prospective employment may give rise to a conflict of interest. The Board also hears appeals from civil servants below Assistant Secretary level who have had conditions imposed on their post-service employment by their Secretary General or Head of Office.

Italy's *Legislative Decree No. 165/2001* establishes a three-year cooling-off period during which public officials who exercised authoritative or negotiating powers are barred from working for private entities that benefited from their decisions. Article 21 of *Legislative Decree No. 39/2013* extends this ban to senior officials and external appointees with significant decision-making influence, such as Secretaries-General or Heads of Department. Contracts or appointments made in violation are void, and offending private entities face a three-year ban on public contracts and must return any fees received. The ANAC oversees enforcement and has issued guidelines to ensure compliance.

Spain has established comprehensive cooling-off periods under *Law 3/2015* for senior officials moving to the private sector, with the Office for Conflicts-of-interest providing binding guidance on post-employment activities.

Russia's *Law No. 273-FZ of 2008 On Combating Corruption* imposes restrictions on civil servants seeking employment in organisations over which they previously exercised managerial or supervisory functions as part of their official duties. If such employment occurs within two years of leaving the civil service, authorisation must be obtained from the commission on compliance with professional conduct and conflict-of-interest management within the relevant public body.

Türkiye's *Law No. 2531 of 1981* imposes a three-year cooling-off period barring former officials from roles or representation in areas where they exercised functions in the previous two years. Tax inspectors face the same restriction regarding taxpayers they audited, with violations punishable by six months to two years' imprisonment. Additional rules under the Capital Market, Banking, and Public Procurement Laws extend cooling-off periods to regulatory staff, Capital Markets Board members, and professional personnel, prohibiting them from joining entities they recently oversaw.

The **United Kingdom**'s civil servants are subject to post-employment restrictions after leaving government under the *Business Appointment Rules*. Examples of basic restrictions include Permanent Secretaries (the most senior departmental officials) being subject to a minimum waiting period of three months between leaving Crown service and taking up any outside appointment or employment; waiting periods for more junior officials when potential risks presented by prospective future employment are sufficiently high; and a two year ban on all former Permanent Secretaries and Directors General lobbying the Government on behalf of their new employer after they leave Crown service.

At the **EU** level, members of the European civil service leaving their position and beginning a new job within two years must inform their institution. If the activity is related to work carried out during their last three years in service and might conflict with the legitimate interests of the institution, the institution may forbid it or approve it, subject to conditions (article 16 of the *Staff Regulations of Officials and the Conditions of Employment of Other Servants*).

Concerning the other sense of revolving doors, this is, restrictions on former private-sector employees hired to occupy public sector positions (pre-employment restrictions), **Brazil** has put in place some mechanisms to identify conflict-of-interest situations in pre-public employment, which include interest disclosure prior to assuming functions and pre-screening for high-level officials. The **Republic of Korea** has established a similar mechanism requiring high-ranking public officials who have worked in the private sector within the previous three years to disclose the details of their business activities to the head of their organisation within 30 days of their appointment or the start of their service.

France's *Law of 6 August 2019 on civil service reform* entrusted the HATVP with overseeing access to certain high-level public positions. When a candidate has engaged in for-profit private activities in the past three years, administrations must consult the HATVP before making appointments to strategic roles such as collaborators of the President and ministerial cabinet members, directors of central administrations or state

public institutions appointed by the Council of Ministers, directors-general of services in large local authorities (over 40,000 inhabitants), and directors of public hospitals with budgets exceeding EUR 200 million. If the administration fails to seek advice, the candidate may themselves refer the matter to the HATVP, which has 15 days to decide on the compatibility of the proposed appointment.

2 Disciplinary frameworks for civil servants

Disciplinary systems form the backbone of accountability in public administration, establishing clear consequences for misconduct while ensuring due process rights. Disciplinary enforcement differs from criminal and civil enforcement in that it stems directly from the employment relationship between a public official and the administration. It addresses breaches of professional duties and obligations through administrative sanctions such as warnings, suspensions, fines, or dismissal. By contrast, criminal enforcement targets serious misconduct that undermines fundamental constitutional principles, potentially leading to convictions and restrictions on personal liberties, while civil enforcement provides remedies to individuals or entities harmed by corruption, primarily through compensation for damages (OECD, 2020[7]). As such, disciplinary systems inform public officials' daily work and activities more directly, ensure adherence to and compliance with public integrity rules and values, and have the potential to identify integrity risk areas where preventive efforts and mitigation measures are needed.

Under articles 8(6) and 30 of UNCAC, States Parties are encouraged to take disciplinary measures against public officials who violate codes of ethics and other applicable standards (UNODC, 2004[4]). Principle 11 of the *OECD Recommendation on Public Integrity* also calls on adherents to ensure that enforcement mechanisms provide appropriate responses to all suspected violations of public integrity standards by public officials, in particular through applying fairness, objectivity and timeliness in the enforcement of public integrity standards through the disciplinary process (OECD, 2017[2]).

This chapter examines the regulatory framework for disciplinary procedures in the civil service, including good practice examples on offences, sanctions, statutes of limitation, time limits, rights of defendants, and evidentiary rules. It also explores institutional arrangements governing investigations, decisions, and appeals, as well as safeguards for the independence of the bodies involved. Across all these areas, G20 members and guest countries display diverse approaches, reflecting their legal traditions, institutional settings, and transparency practices.

2.1 Regulatory framework establishing the disciplinary procedure for civil servants

A clear regulatory framework that guarantees fairness, objectivity and timeliness in the enforcement of public integrity standards, underpinned by well-defined procedures (including detecting, investigating, sanctioning and appeal), is the cornerstone of an effective disciplinary system in the civil service (OECD, 2020[7]; UNODC, 2004[4]). The legal architecture for civil service discipline varies significantly across G20 members, though most establish detailed procedural requirements to ensure fairness and consistency.

Argentina's disciplinary framework for civil servants is primarily governed by the Administrative Investigations Regulation (RIA), approved by *Decree No. 456/2022*, which sets out the procedures for investigating and determining liability for integrity-related breaches. The RIA establishes guarantees for due process, including the right of defence, the benefit of the doubt in favour of the accused, and mechanisms to ensure effective protection of those subject to investigation. The *Framework Law on the Regulation of National Public Employment* (*Law No. 25.164*) and its implementing regulation (*Decree No. 1421/2002*) define the duties, prohibitions, sanctions, and statutes of limitation applicable to public officials. Sanctions range from warnings and fines to suspension and dismissal.

Brazil's *Law 8,112/1990* provides a comprehensive framework, with Chapter IV (articles 116-142) outlining the disciplinary regime and Chapter V (articles 143-182) detailing administrative disciplinary processes. The system includes graduated sanctions from warnings and reprimands through suspensions and fines to dismissal, with specific procedures for each level.

Canada's disciplinary framework for civil servants is grounded in a combination of statutory authority, collective agreements, and central government policies. Within the federal public sector, the Core Public Administration (CPA) encompasses around 200 departments, while separate employers, such as Crown corporations, follow distinct regimes. The key statutory basis is the *Financial Administration Act* (FAA), which grants Deputy Heads (chief executives) the authority to establish standards of discipline and impose penalties, ranging from financial sanctions to suspension, demotion, and termination of employment. Disciplinary processes are also shaped by collective agreements. There are currently 28 collective agreements covering employees in the CPA, negotiated between the Treasury Board (as employer) and relevant bargaining agents. Each agreement specifies procedures, timelines, and rights of employees in relation to disciplinary action, thereby ensuring due process and consistency across bargaining units.

In **France**, the disciplinary framework for civil servants is established by the *General Civil Service Code*, the *Code of Relations between the Public and the Administration*, and *Decree No. 84-961 of October 25 1984 on disciplinary procedures*. These texts set out the rules for addressing misconduct by public officials, alongside the possibility of parallel criminal liability where applicable. Proceedings must be initiated within three years of the administration becoming aware of the facts in question. The administration carries the burden of proof, and sanctions must be based on clearly established and materially proven facts. Sanctions are organised into four groups, ranging from minor penalties such as warnings or brief suspensions, to the most severe measures of compulsory retirement or dismissal. French civil servants benefit from several guarantees of due process: once proceedings are initiated, they have the right to access their file, to be assisted by one or more defence counsel, and to remain silent. In cases where the most severe sanctions are envisaged, the official has the right to appear before a disciplinary board and to summon witnesses.

Italy's disciplinary framework for civil servants is primarily governed by Legislative Decree No. 165/2001, particularly Articles 55 to 55-octies, which were significantly reformed by the Brunetta Reform (Legislative Decree No. 150/2009) and the Madia Reform (Legislative Decree No. 75/2017). These provisions establish a uniform and mandatory disciplinary regime across all public administrations, limiting the discretion of collective bargaining in defining procedures and sanctions The types of infractions and corresponding sanctions are detailed in the national collective agreements (CCNL) and the disciplinary codes adopted by each administration. These codes must be published on the institution's website, which is legally equivalent to posting them at the workplace entrance. The disciplinary procedure is structured to ensure due process and the right of defence. According to Article 55-bis, the process begins with a formal written notification of the alleged misconduct. The employee must be granted at least 20 days' notice before the hearing and has the right to access all relevant documents, present a defence, and be assisted by legal counsel or a trade union representative. Sanctions range in severity and include:

- Verbal or written reprimands
- Fines (up to four hours of pay)
- Suspension from service and pay (up to 10 days for minor infractions; up to 6 months for more serious ones)
- Dismissal with or without notice, which is mandatory in cases such as:
    - Falsification of attendance records
    - Serious or repeated violations of the Code of Conduct
    - Conduct that severely disrupts the workplace

Importantly, procedural irregularities do not automatically invalidate disciplinary sanctions. According to recent jurisprudence (e.g., Cass. Civ. Ord. n. 1016/2024), what matters is whether the employee's right to defence and the principle of timeliness were respected. The courts have adopted a substantive approach, avoiding excessive formalism and allowing for judicial adjustment of sanctions in cases of disproportionality, rather than outright annulment. This framework reflects a balance between administrative efficiency and employee protections, ensuring that disciplinary actions are both effective and fair.

India's disciplinary framework for civil servants is governed by the *Central Civil Services (Classification, Control and Appeal) Rules, 1965* and, for members of the All India Services, by the *All India Services (Discipline and Appeal) Rules, 1969*. These regulations define misconduct through the *Central Civil Services (Conduct) Rules, 1964* and establish a graded system of penalties ranging from reprimand to dismissal, along with procedures for disciplinary inquiries. Proceedings follow safeguards of natural justice, including a charge sheet, opportunity for defence, presentation and cross-examination of evidence, and a reasoned order, with statutory provisions for appeal and revision.

Indonesia's State Civil Apparatus (ASN) is regulated by *Law No. 20 of 2023 on the State Civil Apparatus*, complemented by *Government Regulation No. 94 of 2021 on Civil Servant Discipline* and *Government Regulation No. 79 of 2021 on Administrative Measures and the State Civil Apparatus Advisory Board*. Sanctions are organised in three levels of severity. Light punishments include verbal reprimands, written reprimands, or written statements of dissatisfaction. Moderate punishments consist of deductions of performance allowances (25%) for periods ranging from six to twelve months. Severe punishments include demotion for twelve months, reassignment to an acting position for twelve months, or dismissal with honour not at the civil servant's own request.

In **Japan**, disciplinary responsibility for civil servants is governed by the *National Public Service Act* and the *Local Public Service Law*, which establish the grounds and procedures for sanctioning misconduct. When a national public employee falls under any of the circumstances listed in article 82(1) of the *National Public Service Act*, disciplinary measures may be imposed, including dismissal, suspension from duty, reduction in pay, or reprimand. Unlike criminal penalties, disciplinary actions are not subject to a statute of limitations. The details and effects of disciplinary sanctions are regulated by Rule 12-0 of the National Personnel Authority. Under this rule, suspension from duty may last from one day to one year, while reduction in pay consists of withholding up to one-fifth of the official's monthly salary for a period not exceeding one year. A similar framework applies to local officials under article 29(1) of the *Local Public Service Law*, where disciplinary authority lies with the appointing body. The details and effects of disciplinary sanctions are regulated by the ordinance of their respective prefectures and municipalities.

The **Republic of Korea**'s disciplinary framework for public officials is governed by the *State Public Officials Act*, which defines disciplinary offences, sanctions, and procedures. Under article 78, disciplinary offences include violations of statutory duties, neglect of official responsibilities, and conduct detrimental to the prestige or dignity of the civil service. The system distinguishes between exclusionary sanctions (removal and dismissal, which end public service status) and corrective sanctions (demotion, suspension, salary reduction, or reprimand, which maintain status while limiting benefits or remuneration). To ensure legal

certainty, the framework establishes statutes of limitation for disciplinary action under article 83-2: three years for most infractions, five years for certain serious violations, and up to ten years for sexual crimes and harassment-related offences. These timelines may be suspended during external audits or criminal investigations, with extensions granted in specific circumstances.

Nigeria's *Rule 100307* provides that any officer facing disciplinary action must be notified in writing of the grounds for the action, granted access to the relevant documents, and given the opportunity to present a defence. Sanctions can range from warnings to dismissal depending on the gravity of the offence.

Norway's disciplinary framework for civil servants is set out in the *Public Employment Act* (*Statsansatteloven*), which governs employees in ministries, directorates, and subordinate agencies. Under section 20, officials may be dismissed for reasons such as loss of qualifications, inadequate performance, or repeated breaches of duty, while section 26 allows for summary discharge in cases of gross misconduct, serious violations of official duties, or conduct undermining public trust. Lesser sanctions include written warnings or loss of seniority (section 25). Disciplinary decisions are treated as administrative decisions under the *Public Administration Act* (*Forvaltningsloven*), which guarantees due process rights such as case clarification, access to documents, prior notification, and timely decision-making. Employees also have the right to make oral statements and to be assisted by a union representative or advisor, while in discharge cases, they may request the collection of evidence under the *Courts of Justice Act* (*Domstolloven*). While there is no statutory limitation period for disciplinary action, disciplinary remarks must be removed from the record after five years.

Russia's *Federal Law No. 79-FZ On the State Civil Service* establishes procedures for imposing disciplinary penalties for corruption-related offenses. These procedures take into account the nature and gravity of the offense, the circumstances in which it was committed, the civil servant's adherence to other anti-corruption standards, and their previous performance of official duties. The anti-corruption control process preceding prosecution safeguards the rights and obligations of both inspectors and the civil servant concerned, including the right to legal protection.

Saudi Arabia's disciplinary framework for civil servants is established primarily under the *Civil Service Disciplinary Law* and the *Code of Conduct and Public Service Ethics*, which together define violations, sanctions, and procedural safeguards. Disciplinary offences include any breach of duty, prohibited act, or conduct undermining the honour of public service. Sanctions range from written warnings and salary deductions to dismissal. No sanction may be imposed without a formal investigation, during which the employee must be informed of the charges, heard, and allowed to present a defence.

In **South Africa**, disciplinary proceedings in the public service are governed by the *Disciplinary Code* and *Procedures for the Public Service* (*Resolution 1 of 2003*). The framework applies to employees at levels 1-12 of the civil service, but excludes officials working in the National Intelligence, Defence, and Education sectors, which follow separate procedures. Sanctions are designed to be progressive and proportionate to the seriousness of the misconduct. They range from written and final written warnings to suspension without pay, demotion, and dismissal. The emphasis is on corrective discipline, though dismissal is available for serious or repeated offences. Employees subject to disciplinary action enjoy strong procedural rights. These include the right to representation by a trade union or fellow employee, the right to present their case and lead evidence, the right to cross-examine witnesses, and the right to appeal against sanctions.

Spain's disciplinary framework for civil servants is established through a combination of constitutional, statutory, and regulatory provisions. The main instruments are the Basic Statute of the Public Employee (*Real Decreto Legislativo* 5/2015), which defines disciplinary offences, sanctions, and statutes of limitation; *Royal Decree 33/1986*, which regulates disciplinary procedures for state officials; and *Law 40/2015 on the legal*

regime of the public sector, which sets out the principles of sanctioning power. These are complemented by the *Common Administrative Procedure Law* (*Law 39/2015*), which applies subsidiarily to disciplinary proceedings and requires that cases be resolved within six months. The framework distinguishes between very serious (three-year prescription), serious (two-year prescription), and minor offences (one-month prescription), with corresponding sanctions ranging from warnings to dismissal and disqualification. Civil servants enjoy procedural rights, including prior notification, the right to be heard, access to evidence, legal defence guarantees, and protection against provisional measures causing irreparable harm. For contractual staff and senior officials (*altos cargos*), disciplinary provisions are found respectively in the Collective Agreement for State Administration employees and in *Law 3/2015* and *Law 19/2013 on transparency and good governance*, which provide specific rules on offences, sanctions, and prescription periods.

The **United Kingdom**'s disciplinary framework for civil servants is grounded in the *Civil Service Code,* which sets out the standards of behaviour expected of civil servants, based on core values that are set out in legislation (the *Constitutional Reform and Governance Act 2010*). It also establishes the rights and responsibilities of different parties, and the process for raising a concern about compliance with the Code by a civil servant. The specifics of the disciplinary framework and how it applies are delegated to individual government departments and other civil service organisations. The *Civil Service Management Code* provides more detail that forms the basis of departmental frameworks:

At the **EU** level, disciplinary matters for officials are governed by the *Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Union (Regulation No 31 (EEC), 11 (EAEC))*, particularly article 86 and Annex IX. The framework, complemented by *Commission Decision C(2019)4231*, establishes that any intentional or negligent breach of official duties may lead to disciplinary action, covering offences such as conflict-of-interest, unauthorised gifts or activities, harassment, and disclosure of confidential information. Sanctions range from a written warning to removal from post or pension reductions. While no mandatory time limits exist, indicative deadlines guide the process, and the rights of defence are firmly safeguarded, including the right to be informed, heard, represented, and to access all evidence.

2.2 Institutional systems for investigations, decisions, and appeals

In disciplinary proceedings, decisions – at least at the first instance level – are usually taken by administrative bodies, which are not always judicial in nature, who oversee the implementation and coordination of the disciplinary system. Instances are also usually provided to appeal a decision (OECD, 2020[7]). Among G20 member and guest countries, the institutional architecture for implementing disciplinary frameworks reveals diverse organisational approaches, from centralised oversight bodies to distributed sectoral units.

In **Argentina**, disciplinary proceedings for national public employees are governed by the *Framework Law on National Public Employment* (*Law No. 25,164*) and its regulatory *Decree No. 1421/2002*. The National Executive Branch exercises disciplinary authority through designated agencies, under the oversight of the Secretariat of State Transformation and Public Function, which serves as the governing body for public employment and the authority for interpreting and applying the law. Disciplinary sanctions may be challenged either through the administrative appeals process or directly before the National Chamber of Appeals in Federal Administrative Litigation or the relevant federal chamber in the provinces. Direct judicial appeals must be based on the alleged illegitimacy of the sanction and filed within 90 days of notification. Once the relevant period has elapsed and the Court has taken any necessary measures to improve its provision, it will issue a ruling within 60 days, with all terms computed in judicial business days.

Brazil has established the System of Correction (*Sistemas Correcionais*, SISCOR) with the CGU's General Inspectorate for Administrative Discipline (*Corregedoria-Geral da União)* as its central body, coordinating

across federal entities. These units (*corregedorias seccionais*) serve as "initiating authorities" for administrative disciplinary processes while the CGU maintains concurrent competence throughout proceedings. Activities under the SisCor are related to investigation of irregularities by civil servants and enforcement of applicable penalties. One of the pillars of the co-ordination function of the CGU is the Disciplinary Proceedings Management System (*Sistema de Gestão de Processos Disciplinares*, CGU-PAD), a software allowing to store and make available, in a fast and secure way, information about the disciplinary procedures instituted within public entities. The system utilises other automated tools including Administrative Penalty and Term of Adjustment of Conduct (TAC) Viability calculators for determining appropriate sanctions, and an Accountability Matrix for systematising information during investigative procedures.

Canada's institutional arrangements are decentralised and built on a combination of statutory authority, collective agreements, and administrative guidance. Under the *Financial Administration Act* (FAA), deputy heads of departments hold the authority to impose discipline, but they may delegate or sub-delegate this power through their department's Instrument of Delegation. Each of the approximately 200 departments in the Core Public Administration (CPA) maintains its own instrument, which specifies how disciplinary authority is distributed across management levels. Typically, the severity of the sanction determines the managerial level at which disciplinary authority is exercised. Appeals and grievances are regulated by the *Federal Public Sector Labour Relations Act* (FPSLRA), which establishes the grievance process available to all federal public servants. While each of the 28 collective agreements in the CPA specifies its own processes and timelines for filing grievances, the FPSLRA applies whenever a collective agreement is silent on a particular issue. This ensures that disciplinary decisions can always be challenged through a structured and legally defined process.

In **Italy**, minor infractions, such as those warranting a verbal warning, fall under the responsibility of the immediate manager, while more serious offences are referred to a designated disciplinary office within each administration. The disciplinary office is responsible for initiating proceedings in cases of serious misconduct. Within 30 days of receiving a report, the office must issue a written statement of charges and summon the employee, providing at least 20 days' notice for a hearing. The disciplinary office must conclude the proceeding within 120 days, either by archiving the case or imposing a sanction.

Indonesia's system for enforcing civil servant discipline is structured around a tiered institutional framework that combines internal examination mechanisms with external oversight and appeal bodies. Under *Government Regulation No. 94 of 2021*, suspected disciplinary violations that may result in moderate or severe sanctions trigger a formal examination process. Examination teams are *ad hoc* bodies composed of the civil servant's direct superior, supervisory elements (such as the inspectorate), and staffing representatives from the human resources section. These teams are appointed by the Personnel Supervisory Officer, who may be a minister, governor, head of an institution, or another senior designated official, and remain in place only until the investigation is completed. Based on the findings of the examination, the Official Authorised to Punish (article 16) determines and imposes disciplinary sanctions. This authority is distributed across several levels of the administration, including the President, Personnel Supervisory Officers, heads of foreign representatives, and high-, middle-, and supervisory-level leadership officials. An initial objection may be submitted to the Personnel Supervisory Officer or to a superior of the official who imposed the sanction, covering all penalties except dismissal or termination of employment. More serious measures (dismissal or termination of contract) can be challenged through an administrative appeal to the State Civil Apparatus Advisory Board (BPASN), which functions as the highest review authority in disciplinary matters.

The **Republic of Korea**'s disciplinary enforcement is overseen through a decentralised but committee-based system. When misconduct is identified – whether through audits by the Board of Audit and Inspection, investigations by prosecutors or police, or internal audits – the head of the relevant institution must request

a resolution from the competent disciplinary committee, which must adopt resolutions within 30 days of receiving a case. Once the committee issues its resolution, the head of the institution formally imposes the sanction. All disciplinary decisions must be accompanied by a written explanation, and affected officials have the right to appeal to the Appeals Commission within 30 days, with the option of legal representation. Decisions found defective by the Appeals Commission, or a court, may be re-initiated within three months of the final judgment, even if the statute of limitations has expired.

In **Nigeria**, disciplinary responsibility in the civil service is overseen by the Federal Civil Service Commission (FCSC), which is responsible for recruitment, dismissal, and the enforcement of disciplinary measures. Where necessary, the Commission may establish an inquiry board composed of three or more members, with the composition taking into account the status of the officer concerned. The board is tasked with reviewing the case, examining the evidence, and making recommendations on possible sanctions.

In **Norway**, disciplinary proceedings are typically prepared by the employee's immediate superior together with the HR department, with smaller agencies consulting their parent ministry when needed. Decisions are taken by the appointing authority under section 30 of the *Public Employment Act*, which in most agencies is a board composed of a chairperson, two employer representatives, and two employee representatives; in ministries, the minister makes the decision based on a board's recommendation. Employees may appeal under the *Public Administration Act*, with appeals generally decided by the superior ministry or, if the ministry itself issued the decision, by the King in Council. Appeals suspend implementation, and decisions cannot be made to the detriment of the appellant.

In **Portugal**, disciplinary proceedings for civil servants are governed by the *Public Employment Law* (LTFP, *Law No. 35/2014*, as amended by *Decree-Law No. 13/2024*), specifically Chapter VII on the exercise of disciplinary power. Under article 197, the body responsible for initiating proceedings is normally the top manager of each service, whether an individual or a collegiate body. This authority designates an officer to conduct the disciplinary procedure, who is responsible for the investigation and, at its conclusion, submits a recommendation to the top manager, who then decides on the appropriate sanction.

In **Russia**, the findings of anti-corruption verification procedures, including potential cases of liability, may be submitted, at the discretion of the official authorising the process, to a commission on compliance with professional conduct and conflict-of-interest management requirements. This commission is composed of representatives from the institution's anti-corruption, human resources, legal, and other relevant divisions, along with members from other public bodies, academia, trade unions, and public associations.

Saudi Arabia's Oversight and Anti-Corruption Authority (NAZAHA), an independent body reporting directly to the King and with prosecutorial powers equivalent to those of the Public Prosecution, is responsible for investigating and prosecuting administrative offences. Under article 21 of its founding law, NAZAHA may recommend the dismissal of a public employee, with royal approval, when strong evidence suggests conduct compromising integrity or the dignity of office, without prejudice to ongoing criminal proceedings.

Spain's institutional framework for disciplinary proceedings ensures a separation between the investigative and decision-making phases. Investigations are carried out by the Ministerial Inspectorates General of Services, as established in *Royal Decree 799/2005*, while disciplinary sanctions are generally imposed by ministerial undersecretaries. The most severe sanctions, including dismissal and permanent separation from service, require a decision by the Council of Ministers. Appeals can be lodged with the authority that issued the sanction or with its hierarchical superior, in line with the provisions of the Common *Administrative Procedure Law* (*Law 39/2015*), and judicial review remains available before the courts.

At the **EU** level, investigations into disciplinary matters are conducted either by the European Anti-Fraud Office (OLAF) or the Investigation and Disciplinary Office of the Commission (IDOC), depending on the nature of the

alleged infringement. The decision to open disciplinary proceedings lies with the Appointing Authority (the Director-General of DG HR or, for senior officials, the Commissioner for Human Resources). A Disciplinary Board, composed of representatives appointed by both the administration and staff, issues a non-binding opinion before the Appointing Authority takes the final decision. Non-financial sanctions are decided by DG HR, while financial sanctions require a joint decision involving multiple Director-Generals. Appeals are decided by the Commissioner for Human Resources or, when appropriate, by the College of Commissioners.

2.3 Guidance on disciplinary matters

Several institutions in charge of coordinating investigative bodies or issuing overall enforcement policy also provide guides, manuals, or other tools to address doubts or questions related to disciplinary matters.

In **Australia**, the Public Service Commission (APSC) published a comprehensive Guide to Handling Misconduct, which provides clarifications of the main concepts found in the civil service code of conduct and other applicable policies/legislation as well as detailed instructions to managers on proceedings. The guide also contains various checklist tools to facilitate proceedings for managers, such as the Checklist for Initial Consideration of Suspected Misconduct; Checklist for Employee Suspension; Checklist for Making a Decision about a Breach of the Code of Conduct; and the Checklist for Sanction Decision Making.

In **Brazil**, the Office of the Comptroller General (CGU) provides various tools for guidance to respective disciplinary offices, including manuals, questions and answers related to most recurrent issues, and an email address to clarify questions related to the disciplinary system.

Canada's Guidelines for Discipline, issued by the Treasury Board Secretariat, provide practical advice to human resources advisors on developing departmental disciplinary codes, conducting investigations, and applying sanctions in a fair and proportionate manner.

Russia's Ministry of Labour and Social Protection has published a review outlining the practices for holding civil servants accountable for non-compliance with anti-corruption standards. The document examines the key elements of these procedures and emphasizes the need to protect the rights and interests of both public institutions, and the civil servants concerned.

2.4 Publication of information on cases, judgements and types of offences

Transparency about enforcement data and outcomes helps strengthen public integrity systems by providing data on how integrity standards are applied and identifying key risk areas. Consolidated and accessible enforcement statistics also support policy evaluation, inform institutional communication, and enable assessment of the overall effectiveness and coordination of anti-corruption measures (OECD, 2024[8]; UNODC, 2004[4]).

In **Brazil**, the *Correição em Dados* ("Disciplinary Oversight in Data") Dashboard provides information on ongoing and concluded disciplinary procedures and cases, the sanctions applied (by number and type), and the adjustment agreements (*Termos de Ajustamento*) that have been signed. The dashboard offers multiple search filters, allowing users to compare data from the internal oversight units of two different bodies. The dashboard is available on the *Portal de Corregedorias*.

In the **Republic of Korea**, aggregated data on disciplinary proceedings and sanctions against civil servants are publicly available through the Ministry of Personnel Management (MPM) website. The 2024 Statistical

Yearbook of the MPM provides detailed information on the number of disciplinary cases initiated, concluded, and appealed, as well as the types of offences and sanctions applied.

At the **EU** level, information on disciplinary proceedings related to corruption and other types of offences within the European Commission is collected and reported by the Investigation and Disciplinary Office of the Commission (IDOC). While IDOC prepares an annual report detailing the number of disciplinary proceedings initiated and concluded, as well as the types of offences and sanctions applied, these reports are not automatically published online. Instead, they can be made public upon request through the EU's access to documents procedure. Information on disciplinary proceedings that have been appealed is not published.

Despite the presence of disciplinary frameworks across G20 members, governments may consider investigating whether these systems achieve their intended deterrent and corrective effects. The questionnaire responses reveal that available metrics track activities (cases opened, sanctions imposed, processing times) rather than outcomes that would demonstrate actual integrity improvements. Key questions that warrant systematic investigation include:

- Does the severity of sanctions correlate with reduced recurrence of misconduct?
- What is the relationship between the speed of disciplinary action and its deterrent effect?
- How do different approaches to publicising disciplinary outcomes affect reporting rates and public trust?
- What balance between punitive and rehabilitative measures produces the best long-term integrity outcomes?
- Are there threshold effects where disciplinary systems become counterproductive, creating defensive behaviours rather than ethical improvement?

Without systematic evidence to answer these questions, G20 members may be investing substantial resources in disciplinary systems without understanding their actual impact on integrity.

3 Internal control and risk management

Internal control systems and risk management frameworks represent the preventative dimension of public integrity. They consist of the policies, processes and actions that enable public sector organisations to identify vulnerabilities before they materialise into misconduct, fraud, or corruption. These policies and processes also help to ensure value for money and facilitate decision making by ensuring that governments are operating optimally to deliver programmes that benefit citizens and avoid wasteful spending (OECD, 2020[7]).

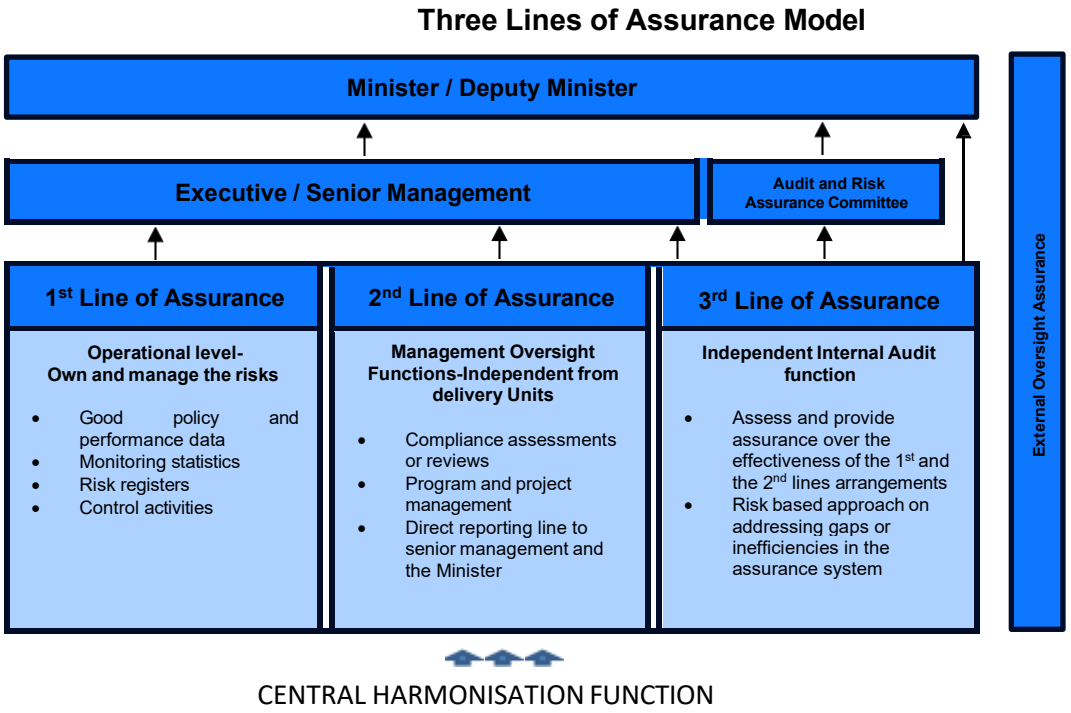
In light of this, article 9(2) of UNCAC calls on States Parties to build effective and efficient systems of accounting and auditing standards, risk management and internal control. In addition, the *OECD Recommendation on Public Integrity* calls on adherents to "apply an internal control and risk management framework to safeguard integrity in public sector organisations" (OECD, 2017[2]). International standards and concepts for internal control and risk management can also be found in standards and guidance produced by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), the International Organization for Standardization and the Institute of Internal Auditors (e.g. the "Three Lines Assurance" model).

Across G20 members and guest countries, regulations on internal control and risk management are in place, but diverse approaches are applied as to how these systems are defined, the scope of managerial responsibility, the inclusion of fraud and integrity risks, and the extent of annual reporting requirements. This chapter provides an overview of selected practices from G20 members and guest countries, along with comparative data from the OECD Public Integrity Indicators.

3.1 Regulatory framework for internal control and risk management

In public sector organisations, the control environment serves a wide range of financial, budgetary and performance objectives. It consists of a set of internal control standards, processes, and structures across an entity (OECD, 2020[7]; UNODC, 2020[9]). According to the Institute of Internal Auditors (IIA) model, the primary responsibility for internal control (IC) and risk management should rest with staff and operational management in public entities, as they are accountable for maintaining effective internal controls and implementing risk and control procedures in day-to-day operations. Second line functions embody supervision and monitoring functions and are typically associated with risk management, compliance, quality verification, financial control, guidance, and training. The third line of defence is represented by the internal audit (IA) activity that objectively evaluates and provides assurance on governance, risk management, and internal controls (Figure 3.1).

Figure 3.1. Three Lines of Assurance Model



Source: Adapted with inputs from a. Federation of European Risk Management Associations (FERMA)/European Confederation of Institutes of Internal Auditing (ECIIA) Guidance on the 8th European Company Law Directive on Statutory Audit DIRECTIVE 2006/43/EC – Art. 41-2b, 2010, b. Institute of Internal Auditors (IIA): Three Lines of Defence Model, 2013, c. Assurance Maps Presentation, PIC EU-28 Conference 2015, d. The three lines of defence in the public sector environment, PIC EU-28 Conference 2017.

An examination of the regulatory frameworks for IC and risk management across G20 members and guest countries shows that regulations on risk management and IC are in place. This conclusion is supported by data from the PIIs. According to the PII dataset on *"Effectiveness of Internal Control and Risk Management"*, currently covering 10 member countries of the G20 and 8 guest countries[9], the majority of countries with validated PII data have a regulatory framework that defines IC and IA according to international standards, specifies the objectives of IC, and establishes managerial responsibility for IC. However, not all regulations establish annual IC and IA reporting activities[10]:

- **The definition of IC and IA in policy or regulatory documents are defined according to international standards**: 9 G20 member countries (Argentina, Australia, Brazil, Canada, France, the Republic of Korea, Mexico, Türkiye, the United States) and 5 guest countries (Finland, Ireland, Netherlands, Norway, Spain).
- **Regulations on IC define managerial responsibility regarding the implementation of IC and IA**: 9 G20 member countries (Argentina, Australia, Brazil, Canada, France, the Republic of Korea, Mexico, Türkiye, the United States) and 5 guest countries (Finland, Ireland, Netherlands, Norway, Spain).

[9] Data validation is pending for Germany, Italy, the United Kingdom and Indonesia.

[10] For the following list of criteria, data validation is also pending for Switzerland.

- **Regulations specify the objectives of IC**: 8 G20 member countries (Argentina, Brazil, Canada, France, the Republic of Korea, Mexico, Türkiye, the United States) and 7 guest countries (Denmark, Finland, Ireland, Netherlands, Norway, Portugal, Spain).
- **Regulations on IC establish annual IC and IA reporting activities**: 4 G20 member countries (Australia, Canada, Mexico, the United States) and 5 guest countries (Ireland, Netherlands, Norway, Portugal, Spain).
- **Guidelines on fraud and corruption prevention are available and part of the IC system**: 7 G20 member countries (Argentina, Australia, Brazil, Canada, France, Mexico, the United States) and 5 guest countries (Finland, Netherlands, Norway, Portugal, Spain).
- **Regulations for implementing IC are applicable to all central government institutions, including social security funds**: 8 G20 member countries (Argentina, Australia, Brazil, Canada, France, the Republic of Korea, Mexico, the United States) and 7 guest countries (Denmark, Finland, Ireland, Netherlands, Norway, Portugal, Spain).

Risk management, including management of corruption risks, is a fundamental element of IC. It aims to ensure efficient and lawful use of funds and prevent corruption as one of the threats to an organisation's objectives (OECD, 2020[7]). The majority of countries with validated PII data have established a risk management framework that addresses public integrity risks and delegates responsibility for conducting risk assessments to management, not internal auditors:

- **A risk management framework exists**: 8 G20 member countries (Argentina, Australia, Brazil, Canada, France, Mexico, Türkiye, the United States) and 7 guest countries (Finland, Ireland, Netherlands, Norway, Portugal, Spain, Switzerland).
- **Public integrity risks are explicitly addressed in the risk management framework**: 7 G20 member countries (Argentina, Australia, Brazil, Canada, France, Mexico, the United States) and 5 guest countries (Finland, Ireland, Portugal, Spain, Switzerland).
- **The risk management framework explicitly delegates responsibility for conducting risk assessments to management, not internal auditors**: 7 G20 member countries (Argentina, Australia, Brazil, Canada, France, Mexico, the United States) and 7 guest countries (Finland, Ireland, Netherlands, Norway, Portugal, Spain, Switzerland).

In **Argentina**, IC and IA are regulated by *Law 24.156* and the *General Norm on Internal Control* (*Resolution 172/2014 of SIGEN*). IC is defined as a management-led process to ensure effective operations, reliable reporting, and compliance, while IA is an *ex-post*, independent review of financial and administrative activities. Responsibility for maintaining controls lies with each entity's highest authority (article 101), and the framework applies across the national public sector, including social security funds, SOEs, public entities, and trust funds. The General Internal Control Standards (NGCI), aligned with the COSO Framework, require dynamic risk assessments covering integrity and fraud risks, with responsibility placed on management to integrate risk management into decision-making and reinforce accountability.

Australia's IC regulations are anchored in the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), which requires the accountable authority of each Commonwealth entity to establish and maintain systems of risk oversight, risk management and IC, including measures to prevent, detect and deal with fraud and corruption relating to the entity. To support implementation, the Department of Finance has issued the Commonwealth Risk Management Policy, which provides guidance on embedding effective risk management practices across entities.

Brazil has a comprehensive regulatory framework on IC and risk management set out in multiple laws, decrees, and normative instructions. IC is defined in *Joint Normative Instruction MP/CGU 01/2016* and *Law*

10.180/2001 as an integrated system of rules, procedures, and mechanisms to address risks and achieve organisational objectives. IA, regulated by the same Instruction and *Decree 9.203/2017*, serves as the third line of defence, providing independent assurance and advice on risk management, governance, integrity, and fraud prevention. Senior management in federal entities is responsible for establishing internal controls, responding to audit recommendations, or formally assuming related risks, within a system coordinated by the Office of the Comptroller General (CGU).

In **China**, IC and IA in the public sector are governed by the *Rules on Internal Control for Administrative Units and Public Institutions* (Provisional), the *Audit Law*, and the *Rules on Internal Audit*. The *Rules on Internal Control* apply to all central and local government institutions, requiring regular risk assessments, including integrity risks, with the involvement of internal audit, discipline inspection, asset management, and procurement units to address corruption and fraud. The results inform management and strengthen control systems. The *Rules on Internal Audit* define IA as an independent activity to oversee, evaluate, and recommend improvements in financial management, IC, and risk management.

In **France**, IC and IA are defined by *Decree n° 2022-634 on internal control and internal audit*. IC is a permanent system established by each minister to manage risks and achieve policy objectives, while IA is an independent activity providing assurance and advice. Risk committees chaired by ministerial secretaries-general oversee IC, and audit committees define IA policy, approve plans, and safeguard independence. The framework is risk-based, with fraud and corruption prevention integrated through the national anti-fraud strategy (2022–2024), multi-year anti-corruption plans, and guidance from the French Anti-Corruption Agency. The *French State Internal Audit Reference Framework* (CRAIE) also requires fraud risk assessments to be conducted. The decree applies to all state administrations, including social security funds, ensuring broad coverage across central government institutions.

In **Indonesia**, IC and IA are regulated *by Government Regulation No. 60/2008 on the Government Internal Control System (SPIP)*, which defines IC as ensuring efficiency, compliance, asset protection, and reliable reporting, and IA as independent supervisory activities. *Law No. 1/2004 on State Treasury* assigns managerial responsibility, while SPIP maturity assessments (*BPKP Regulation No. 5/2021*) and mandatory audit reports ensure annual oversight. Fraud and corruption risks are addressed through tools like the Corruption Control Effectiveness Index (IEPK). The framework applies to all central and local institutions.

In **Ireland**, IA is defined in the *Internal Audit Standards for Government Departments and Offices* as an independent assurance and consulting activity, while IC is defined in the *Code of Practice for the Governance of State Bodies* as a continuous risk management and control process. Boards are accountable for IC, confirmed by chairpersons in annual reports, while Accounting Officers ensure sound financial management. IA units provide assurance but do not replace management's responsibilities. IC objectives include safeguarding assets, proper authorisation of transactions, and timely detection of errors or irregularities. IC regulations apply to all central government bodies, including social security funds. The *Risk Management Guidance* (2016) sets a formal framework for managing risks, including fraud, with senior managers responsible for identifying, evaluating, and reporting risks within their divisions.

Mexico's framework for IC and IA applies across the Federal Public Administration, including social security funds. IC is defined in the *Agreement issuing the Provisions and Administrative Manual on Internal Control* as a process to ensure effective operations, compliance, safeguarding of resources, and integrity, while IA, recognised in the *Professional Standards of the National Audit System*, provides independent oversight and corrective recommendations. Management is responsible for IC and mandatory annual reporting to the Ministry of Public Administration. A formal risk management framework requires institutions to adopt risk methodologies, integrity programs, codes of ethics, whistle-blower systems, and corruption risk management functions, with risk assessments conducted by management rather than auditors.

In the **Netherlands**, the regulatory framework for IC and IA applies to all ministries, high councils of state, and their subordinate agencies, including social security funds. IC is defined in the *Regulation on Financial Management* in line with COSO, while IA follows the Dutch Association of Chartered Accountants and IIA standards. Ministers, supported by Directorates of Financial and Economic Affairs (*Directies Financieel-Economische Zaken*), are responsible for implementing IC and IA, with the Central Government Audit Service (ADR) providing independent assurance as the third line of defence. Regulations set IC objectives, require annual reporting, and integrate fraud and corruption prevention through government guidelines, ensuring accountability and integrity across central the government.

Norway's framework for IC and IA is established in *Circular R-117*, which defines IA as an independent, objective assurance and advisory function, while the *Regulations on Financial Management* set out IC objectives covering compliance, efficiency, reliability, asset protection, and fraud prevention. Managers are responsible for implementing IC and IA. Annual reporting is mandatory, with agencies reporting on management and control to ministries and IA units reporting on their activities. The framework covers all central government bodies, including agencies, funds, and state-owned enterprises.

In **Nigeria**, the *Financial Regulations Section 1701(i)* defines IA as a form of managerial control used to measure effectiveness. Its key functions include ensuring compliance with laws and regulations, maintaining proper accounts, safeguarding against fraud, verifying that public funds are spent appropriately, and conducting value-for-money audits. Internal auditors report their findings to the Accounting Officer, the Accountant-General, and the Auditor-General.

Portugal's *Decree-Law No. 192/2015* provides a comprehensive definition of IC but lacks a uniform cross-government definition of IA, which is fragmented across sectoral laws. Managerial responsibility is established for IC but not explicitly for IA. The framework sets IC objectives, mandates annual IC and IA reporting through the Coordinating Council of the Internal Control System (CC SCI), and applies to all central institutions, including social security funds. Risk management is governed by *Decree-Law No. 109-E/2021*, requiring public bodies with 50+ employees to adopt compliance programmes.

Saudi Arabia's *Unified Regulation for Internal Audit Units in Government Agencies and Public Institutions* This regulation defines IC systems as the mechanisms and procedures designed to safeguard assets, ensure accounting accuracy, promote efficiency, and secure compliance with administrative policies.

In **South Africa**, IC, risk management, and IA are governed by the *Public Finance Management Act* (PFMA, 1999), the *Municipal Finance Management Act* (MFMA, 2003), *Treasury Regulations* (2005), the *King IV Report on Corporate Governance* (2016), and the *National Treasury's Public Sector Risk Management Framework* (2010). These require effective, transparent systems across all public bodies, with the National Treasury leading standard-setting and coordination, supported by the Auditor-General South Africa (AGSA), the Department of Cooperative Governance, and provincial treasuries. IC is defined as ensuring operational effectiveness, reliable reporting, and compliance, explicitly addressing integrity, corruption, and fraud risks through risk registers, fraud prevention plans, and audits. IA, mandated by the PFMA and MFMA, must follow IIA standards, with integrity management included in audit planning.

In **Türkiye**, the *Public Financial Management and Control Law (PFMC)* defines IC and IA in line with international standards, assigning responsibility to ministers and top managers for implementation. IC aims to ensure efficient resource use, legal compliance, and prevention of irregularities, while IA provides independent assurance to improve governance. Annual reporting exists for IA through the Internal Audit Coordination Board, but not yet for IC, though a draft guide foresees its introduction.

3.2 Internal audit arrangements

IA is the third line of assurance in a public organisation's control system, providing independent reviews of governance, risk management, controls, and operations. It provides objective assurance of this system and is instrumental in identifying where weaknesses in the corruption risk management framework exist and recommending measures to address them (OECD, 2020[7]; UNODC, 2004[4]; UNODC, 2020[9]). To remain effective, IA must stay independent from the first line (managers) and second line (risk managers). These lines are often blurred when it comes to integrity risk management, in part because of the aforementioned regulatory frameworks that explicitly define a role for IA in assessing integrity risks. However, organisations should ensure it does not assume all responsibilities. Second-line functions, such as financial control, compliance, and inspection, are equally critical in managing integrity risks.

According to the PII dataset on *"Effectiveness of Internal Control and Risk Management"*, currently covering 10 member countries of the G20 and 8 guest countries[11], the regulatory framework specifies the operational arrangements for IA in 7 G20 member countries (Argentina, Brazil, Canada, France, the Republic of Korea, Mexico, the United States) and 3 guest countries (Ireland, Netherlands, Spain). The independence of the IA function in determining the scope of internal auditing, performing work, and communicating results is established in 8 G20 member countries (Argentina, Brazil, Canada, France, the Republic of Korea, Mexico, the United States, Türkiye) and 6 guest countries (Ireland, Netherlands, Norway, Portugal, Spain, Switzerland).

Argentina's operational arrangements for IA are defined in *Resolution No. 257/2020* issued by the General Office of the Comptroller (*Sindicatura General de la Nación, SIGEN*), which standardises IA units (IAU) across entities, classifies them into four levels based on size and complexity, and requires a minimum of three staff per unit. IA arrangements are further adapted to institutional size and type, with IAUs preparing their annual audit plans in line with uniform guidance from SIGEN (*Resolution 176/2018*) The *Governmental Internal Audit Standards* and the *Internal Governmental Control Manual* stipulate that internal auditors must exercise independence of judgment in defining the scope of audits.

Brazil's regulatory framework establishes that IA in the federal executive branch is carried out through a structured Internal Control System, with the Office of the Comptroller General (CGU) as the central body, sectoral bodies covering specific institutions, and IA units within government entities. *Normative Instruction 3 of 9 June 2017 (IN 03/2017)* guarantees the technical independence of IA by requiring that IA units operate free from interference in defining the scope of audits, carrying out their work, exercising professional judgment, and communicating results.

China's *Audit Law* and *Rules on Internal Audit* require all public sector bodies to establish an IA unit. Article 12 of the Audit Law mandates these units to provide assurance on integrity management and review risk controls, while articles 14-16 guarantee the independence and impartiality of IA activities.

France's *2022 Decree on internal control and internal audit* requires all ministerial departments to establish an IA function overseen by a ministerial audit committee chaired by the minister or their representative, which, inter alia, defines audit policy, approves audit plans, ensures recommendations are implemented, and safeguards the independence, professionalism and objectivity of auditors. The framework allows arrangements to be adapted to the type and size of each institution, with departments responsible for designing systems suited to their missions and organisational structures, while the Interministerial Internal Control and Audit Committee (CICAI) ensures harmonisation across government. Independence is further

[11] Data validation is pending for Germany, Italy, the United Kingdom and Indonesia.

reinforced by the *State Internal Audit Reference Framework* (CRAIE), which requires internal auditors to be free from interference in determining scope, conducting work, and communicating results.

Germany's *Administrative Regulations for Internal Auditing* require each federal agency (including authorities of the direct and indirect federal administration, federal courts performing administrative functions, and federally funded public-law institutions) to establish an IA unit. The framework ensures that the IA function operates independently, with Sections 2, 5, 6, 8, and 9 guaranteeing its autonomy in determining audit scope, conducting work, and communicating results without external interference. The regulations also allow flexibility based on the type, size, and risk profile of the institution: under Section 4(1), personnel and material resources must be determined according to factors such as risk potential, organisational complexity, and departmental size, enabling proportionate and effective audit arrangements across the federal administration.

In **India**, all ministries and departments are required to establish an IA Wing, as mandated by the *Civil Accounts Manual 2024* issued by the Office of the Controller General of Accounts (CGA). The scope and functions of these units vary depending on the ministry's activities, size, expenditure, and revenue, but each must prepare its own Internal Audit Manual detailing the duties and responsibilities of the IA Wing.

Indonesia's, *Government Regulation No. 60 of 2008* defines the structure of IA across levels: the Financial and Development Supervisory Agency (BPKP) for cross-sectoral and treasury activities, inspectorates general in ministries and agencies, and inspectorates at the provincial and district/city levels. State-Owned Enterprises (BUMN) are required by Law No. 19 of 2003 to establish their own internal supervision units. Article 56 of the regulation emphasises the independence and objectivity of IA, reinforced by the Government Internal Audit Standards (*PER-01/AAIPI/DPN/2021*).

Ireland's *Public Financial Procedures* require all Departments and Offices to have either a fully functioning, adequately resourced IA unit with professionally trained staff, or access to such services through a joint venture, client arrangement with another Department, or other suitable mechanism. This approach ensures that IA coverage is comprehensive across government while allowing arrangements to differ depending on the type and size of the institution. In addition, the *Internal Audit Standards for Government Departments and Offices* guarantee the independence of the IA function.

The **Republic of Korea**'s *Act on Public Sector Audits* requires central administrative agencies to establish their own inspection organisations, with the option of creating dedicated IA units depending on the size, functions, or number of entities subject to audit. The Act also allows agencies to establish collegial audit organisations under relevant laws or ordinances and to create audit advisory committees to provide guidance and advice to agency heads or audit bodies, thereby ensuring flexibility while maintaining a structured IA framework across the public sector. Furthermore, the independence of IA is safeguarded by article 7 of the Act and article 8 of the *Public Sector Audit Standards.*

In **Mexico**, dependencies, decentralised bodies, and parastatal entities of the Federal Public Administration are required to establish IA units, which report to the heads of their institutions but operate with technical and managerial autonomy as outlined in the *General Provisions for the Examination Process*. The *General Public Auditing Standards* and the *Professional Standards of the National Oversight System* establish independence as a core personal standard, requiring internal auditors to be free from impediments and to exercise objectivity when planning, conducting, and reporting on audits.

The **Netherlands**' *Accounts Act of 2016* and the *Central Government Audit Service Decree* establish the Central Government Audit Service (ADR) as the department of the Ministry of Finance responsible for carrying out the IA function across all central government institutions. The independence of the audit function is safeguarded by the Decree and by regulations on auditor independence, which require assurance

assignments to be performed free from conflicts of interest and with both substantive and apparent independence.

Saudi Arabia's General Court of Audit (GCA) requires all government entities to establish IA Departments (IADs) under the *Unified Regulation for Internal Audit Units in Government Agencies and Public Institutions*. IADs are tasked with protecting public funds, ensuring the accuracy of financial data, assessing operational efficiency, verifying compliance with laws and policies, and evaluating the integrity of IC systems. These departments also conduct regular evaluations and integrity risk assessments to strengthen institutional resilience.

South Africa's *Public Finance Management Act (PFMA) and Municipal Finance Management Act (MFMA)* require all public sector bodies to establish IA functions. The Treasury Regulations provide detailed guidance on operational arrangements, organisational requirements, and independence of IA units, though they do not prescribe a minimum size for such units, recognising the varying organisational dynamics across institutions.

Spain's operational arrangements for IA are set out in article 143 of the *General Law of Budget*, which requires that all state public sector entities be audited by the General Comptroller of the State Administration (IGAE) through its central, delegated, regional, and sectoral offices. IGAE provides a broad scope of services, ranging from financial control, compliance, performance and IT audits to fraud investigations, EU fund audits, and subsidy oversight. Article 144 of the *General Law of Budget* guarantees the independence of the IA function.

The **United Kingdom**'s Internal Audit Standards Advisory Board, consisting of the relevant internal audit standard setters for the four UK nations, sets the IA standards to be used in the UK public sector. In March 2025, the '*Global Internal Audit Standards (GIAS) in the UK public sector'* application note was issued and applies to all UK public sector bodies, including all institutions in UK central government, devolved administrations and local government. Beyond this, UK central government institutions are also subject to the *Internal Audit Functional Standard GovS 009* (updated 31 March 2025).

At the **EU** level, *Regulation (EU, Euratom) 2024/2509 on the financial rules applicable to the general budget of the European Union* defines the framework for IA within EU institutions (Chapter 8, articles 117-123), while Delegated Regulations (EU) 2019/715 and 2019/887 apply to other EU bodies. Establishing an IA function is a legal requirement under these provisions. The Internal Audit Service (IAS) performs this role for the European Commission and other Union bodies through a centralised model, though entities may also create their own audit capacities when justified. The audit function's structure and scope are adapted to each organisation's needs, with independence guaranteed under article 120 of *Regulation (EU, Euratom) 2024/2509*. The mission charter of the IA function specifies the auditor's mandate, rights, and duties, ensuring compliance with international IA standards.

3.3 Central function for internal control and internal audit

Having a central function for IC and IA are a key element to help develop and coordinate IC and IA policies, methodologies, and standards across the public sector. When housed in a central institution, this function is usually referred to as the central harmonisation unit (CHU) or the central harmonisation function but can also be another Centre of Government entity. By ensuring consistency, quality, and alignment with international good practices, CHUs strengthen the overall integrity of control systems. They also play a capacity-building role, for example by issuing methodological guidance, providing training, and supporting risk management and anti-corruption measures (OECD, 2020[7]).

According to the PII dataset on *"Effectiveness of Internal Control and Risk Management"*, currently covering 10 member countries of the G20 and 8 guest countries[12], most surveyed jurisdictions with validated PII data have established a central government function to develop and coordinate IC and IA systems, with several designating a dedicated CHU. In addition, CHUs or equivalent central functions in many jurisdictions promote IC and IA methodologies aligned with international standards, supporting consistency and good practice across the public sector[13]:

- **One central government body (CHU) develops the IC and IA systems**: 4 G20 member countries (Argentina, Brazil, Canada, Mexico) and 4 guest countries (Netherlands, Norway, Portugal, Spain).
- **A central function develops the IC system**: 6 G20 member countries (Argentina, Brazil, Canada, Mexico Türkiye, the United States) and 6 guest countries (Ireland, Netherlands, Norway, Portugal, Spain, Switzerland).
- **A central function develops the IA system**: 5 G20 member countries (Argentina, Brazil, Canada, Mexico, Türkiye) and 5 guest countries (Netherlands, Norway, Portugal, Spain, Switzerland).
- **The CHU promotes IC and IA methodologies based on international standards**: 4 G20 member countries (Argentina, Brazil, Canada, Mexico) and 4 guest countries (Netherlands, Norway, Portugal, Spain).
- **A central function promotes IC methodologies based on international standards**: 6 G20 member countries (Argentina, Brazil, Canada, Mexico Türkiye, the United States) and 6 guest countries (Ireland, Netherlands, Norway, Portugal, Spain, Switzerland).
- **A central function promotes IA methodologies based on international standards**: 5 G20 member countries (Argentina, Brazil, Canada, Mexico, Türkiye) 5 guest countries (Netherlands, Norway, Portugal, Spain, Switzerland).

Argentina's SIGEN serves as the CHU, mandated by article 104 of *Law 24.156* to develop IC and IA standards, supervise their implementation, and promote methodologies aligned with international best practices. SIGEN also promotes integrity and risk management, issuing key guidelines ensuring integrity risks are embedded in IC across the public sector.

Brazil's Office of the Comptroller General (CGU), through its Federal Internal Control Secretariat, acts as the CHU for IC and IA across the federal executive. Its mandate includes coordinating the Internal Control System, providing centralised audits, and evaluating decentralised audit units, with the Internal Control Coordination Commission (CCCI) ensuring higher-level harmonisation. CGU also promotes methodologies aligned with international standards.

France's Interministerial Committee on Internal Control and Internal Audit (CICAI) acts as the CHU responsible for developing and overseeing both IC and IA systems. The CICAI is chaired by the Minister for State Reform and is tasked with harmonising methods and practices, creating interministerial IC reference systems, identifying interdepartmental risks, scheduling targeted audits, and issuing recommendations to improve ministerial IC and IA frameworks. It also ensures professionalisation of audit and control actors through the dissemination of good practices and training.

Ireland's Department of Public Expenditure, Delivery and Reform, through its Government Accounting Unit, serves as the central function for IC, publishing guidance such as the *Public Financial Procedures*, *Risk*

[12] Data validation is pending for Germany, Italy, the United Kingdom and Indonesia.

[13] For the following list of criteria, data validation is also pending for France.

Management Guidance, and *Internal Audit Standards for Government Departments and Offices*. No equivalent central function exists for IA.

India's Controller General of Accounts (CGA)'s Internal Audit Division acts as the central body for developing and monitoring IC policy, with its mandate reinforced by the CAG Auditing Standards (2017) requiring systematic evaluation of risk management, control, and governance processes. It issues detailed guidance, including on integrity risk assessments.

Indonesia's Financial and Development Supervisory Agency (BPKP) serves as the CHU. It issues guidelines, coordinates auditor training and certification, and promotes international best practices, aligning IC with COSO's 2013 framework and IA with IIA's 2017 standards.

Mexico's Ministry of Public Administration serves as the CHU. It issues regulations, monitors compliance, supports IC bodies, and coordinates audits, while promoting methodologies aligned with international standards. Recent guidance, including the 2021 *Methodology for the Evaluation of Government Administration*, ensures that integrity and corruption risks are explicitly integrated into risk management practices.

The **Netherlands**' Directorate-General for the National Budget (*DG Rijksbegroting*) within the Ministry of Finance develops and coordinates IC and IA policies, and issues regulations. IA is centralised under the Central Government Audit Service (*Auditdienst Rijk*, ADR), which provides harmonised procedures and methodologies across ministries. DG National Budget and ADR both promote IC and IA methodologies and conduct periodic government-wide reviews – DG National Budget for IC and ADR for IA – ensuring consistent oversight and continuous improvement.

Norway's Agency for Public and Financial Management (DFØ) acts as the CHU. While agency managers remain responsible for developing IC systems tailored to their institutions, DFØ administers the financial regulations on behalf of the Ministry of Finance, providing guidance, training, and methodological frameworks. DFØ also promotes methodologies for both IC and IA in line with international standards through published guidance, courses, and advisory activities.

In **Portugal**, responsibility for developing and harmonising IC and IA systems is shared among several bodies through the Coordinating Council of the Internal Control System (CC SCI). The CC SCI, composed of inspector generals, the Director-General of the Budget, the head of the Institute of Financial Management of Social Security, and other sectoral control bodies, operates under the Ministry of Finance and is chaired by the Inspector General of Finance. Its tasks include preparing annual IC plans and reports, issuing opinions on laws and activity plans, and setting norms and methodologies, which extend to IA through its oversight of inspectorates general.

Saudi Arabia does not have a single institution with a unified mandate IC and IA. Instead, several key bodies share these responsibilities. The General Court of Audit (GCA) serves as the central authority overseeing IC over government accounts, with full administrative and financial independence granted by Royal Decree A/473 (2019). The GCA develops policies, issues standards for IA departments, and provides guidelines on IC, risk assessment, and integrity risk management to enhance compliance and efficiency. The Ministry of Finance contributes through financial regulations and oversight mechanisms, while the Digital Government Authority (DGA) supports control and transparency through digital governance frameworks.

In **Spain**, the General Comptroller of the State Administration (IGAE) functions as the de facto central harmonisation body, developing and overseeing both IC and IA systems. It coordinates training and certification for audit staff via national programmes and annual training plans, and has issued guidelines for risk and integrity assessments, ensuring consistency across the public sector.

South Africa's National Treasury is the central body responsible for developing IC policy and monitoring its implementation. It issues frameworks such as the *Public Sector Risk Management Framework* (2010), the *Framework for Managing Programme Performance Information* (FMPPI), and the *Financial Management Capability Maturity Model*.

In **Türkiye**, responsibility for developing and overseeing IC and IA is split between the Ministry of Treasury and Finance, which manages IC, and the Internal Audit Coordination Board (IACB), which oversees IA.

In the **United Kingdom**, there is no single CHU, but its functions are shared among HM Treasury, the Government Internal Audit Agency (GIAA), the Cabinet Office, and the National Audit Office (NAO). HM Treasury and the Cabinet Office set policy and standards for IC, while the GIAA, an executive agency of HM Treasury, oversees audit methodology and reporting. The NAO, independent from government under the *National Audit Act 1983*, supports Parliament in scrutinising public spending.

3.4 Integrity standards for internal audit

One of the main sources of a conflict-of-interest for internal auditors occurs when they are called on to audit operations on which they have previously worked on. In the context of anti-corruption work such a situation could occur if an internal auditor previously worked in the anti-corruption unit and then begins an audit of that unit. In such cases, the internal auditor may feel compelled to overlook certain vulnerabilities or exaggerate minor vulnerabilities (OECD, 2020[7]). Standard 2.2 of the IIA Global Internal Audit Standards states that internal auditors should refrain from assessing operations for which they were previously responsible for at least 12 months (The Institute of Internal Auditors, 2024[10]).

Among the 10 member countries of the G20 and 8 guest countries[14] with validated PII data, most have established ethical standards for internal auditors, and a majority also regulate potential conflicts of interest through prohibitions or cooling-off periods. China, Indonesia and the United Kingdom also reported having such standards in place[15]:

- **Standards directly aimed at the conduct and ethical behaviour of internal auditors are published:** 7 G20 member countries (Argentina, Brazil, Canada, France, the Republic of Korea, Türkiye, the United States) and 3 guest countries (Ireland, Netherlands, Spain).
- **The regulatory framework prohibits or establishes cooling-off periods for IA staff to audit operations for which they have previously been responsible to avoid any perceived conflict of interest**: 6 G20 member countries (Argentina, Brazil, Canada, France, the Republic of Korea, Türkiye) and 4 guest countries (Ireland, Netherlands, Portugal, Spain).

In **Argentina**, *Law 24.156*, the *Governmental Internal Audit Standards* (*SIGEN Resolution 152/2002*), and the *Internal Governmental Control Manual* (*SIGEN Resolution 3/2011*) require auditors to act with honesty, integrity, and a commitment to public service while complying with legal and professional standards. In addition, SIGEN *Resolution 390/2019* sets out technical quality requirements for IA unit heads, including a sworn statement on incompatibilities, disqualifications, and conflicts of interest, ensuring ethical safeguards in both the appointment and performance of internal auditors. To further protect independence, the framework prohibits auditors from reviewing operations in which they were previously involved, with *Law 24.156* and

[14] Data validation is pending for Germany, Italy, the United Kingdom, Indonesia and New Zealand.

[15] It should be noted, however, that these are self-reported rather than PII-validated data and are therefore not directly comparable with information from validated countries.

SIGEN standards explicitly barring audits of areas where the auditor recently acted as a decision-maker or operator.

In **Brazil**, specific standards governing the conduct and ethical behaviour of internal auditors are set out in *Normative Instruction 3 of 9 June 2017 (IN 03/2017)*, which establishes the Standards for the Professional Practice of Government Internal Auditing, including rules of conduct under Chapter III Section II. In addition, internal auditors within the CGU are subject to the *Code of Professional Conduct for CGU Officials*. *IN 03/2017* also establishes a 24-month cooling-off period prohibiting government internal auditors from auditing operations in which they were previously involved, whether through managerial roles or personal, professional, or other ties.

In **China**, conflict-of-interest safeguards for internal auditors are established in articles 14 and 15 of the *Audit Law* and article 5 of the *Rules on Internal Audit*, which prohibit IA staff from auditing operations for which they were previously responsible.

In **France**, the standards of conduct and ethical behaviour for internal auditors are set out in the *State Internal Audit Reference Framework* (CRAIE), which includes fundamental principles for professional practice, qualification standards, and an attached code of ethics. These provisions, which complement the general ethical obligations of public officials, require auditors to act with integrity, objectivity, and professionalism. To safeguard independence, the CRAIE also establishes clear restrictions on conflicts of interest: auditors are prohibited from auditing operations for which they were previously responsible, with objectivity presumed to be impaired if an auditor undertakes an assurance engagement in an area they managed within the previous year.

In **Ireland**, the *Internal Audit Standards for Government Departments and Offices* set out explicit standards of conduct and ethical behaviour for internal auditors, detailed in Chapter 5, ensuring integrity, objectivity, and professionalism in their work. To prevent conflicts of interest, the standards also establish a cooling-off requirement: auditors must refrain from assessing operations for which they were previously responsible, with objectivity presumed impaired if they provide assurance services on activities managed within the past year.

In **Indonesia**, *Government Regulation No. 60 of 2008* mandates that the Auditor Professional Organisation prepare a code of ethics for government internal supervision officials, which has been adopted by the Association of Indonesian Government Internal Auditors (AAIPI). The AAIPI issued the Indonesian Government Internal Auditors' Code of Conduct (2018) and accompanying monitoring guidelines, setting clear ethical requirements for auditors. The *Government Internal Audit Standards* (*Standard 11230.A1*) prohibit auditors from undertaking assurance engagements for activities they were responsible for in the previous year.

In the **Republic of Korea**, standards governing the conduct and ethical behaviour of internal auditors are formally established through the *Public Sector Audit Standards* and the *Internal Audit Standards of Central and Local Governments*, ensuring that auditors adhere to clear professional and ethical requirements. To avoid conflicts of interest, article 8 of the *Public Sector Audit Standards* further prohibits auditors from participating in audits where they have personal or economic ties to the auditee, or where they have been directly or indirectly involved in decision-making related to the operations under review.

In the **Netherlands**, ethical and professional standards for auditors are established in the *Regulation on the conduct and professional rules of auditors* and the *Further Regulations on Quality Systems* (*Nadere voorschriften kwaliteitssystemen*), both applicable to all registered auditors under the *Auditors' Profession Act*. The Decree on the Central Government Audit Service (*Besluit Auditdienst Rijk*) further requires ADR (*Central Government Audit Service*) management to be certified auditors. To prevent conflicts of interest, article 38 of the *Regulation on independence of auditors in assurance engagements* (*Verordening inzake de*

onafhankelijkheid van accountants bij assurance-opdrachten) introduces a one-year cooling-off period and restrictions where close ties could impair independence.

In **Spain**, the IGAE has published a *Code of Ethics* applicable to all internal auditors, setting out principles of conduct and professional behaviour. In addition, *Instruction 01/2018 of the National Audit Office* establishes safeguards to protect auditor independence, including explicit prohibitions and cooling-off periods preventing auditors from reviewing operations for which they were previously responsible, as well as detailed procedures to prevent and manage conflicts of interest.

In **Türkiye**, internal auditors are bound by the *Public Internal Auditors Professional Code of Ethics,* established under article 9 of the *By-Law on the Working Procedures and Principles of Internal Auditors.* In addition, the *Public Internal Audit Standards*, notably standard 1130.G1, prohibits auditors from reviewing activities they previously managed, with a one-year cooling-off period.

In the **United Kingdom**, internal auditors in the civil service are bound by the same ethical and conduct standards as all civil servants, including the *Civil Service Code*, the *Civil Service Management Code*, the *Seven Principles of Public Life*, and the guidance on the declaration and management of conflicts of interest in the civil service. In addition, they must comply with the *Global Internal Audit Standards* (GIAS), which include a mandatory Code of Ethics built on five principles: integrity, objectivity, competence, due professional care, and confidentiality. Under GIAS Standard 2.2 "Safeguarding Objectivity", internal auditors are required to avoid conflicts of interest and ensure their judgment is not influenced by personal interests, the interests of others (including senior management or those in positions of authority) or by political or environmental pressures.

3.5 Internal auditing in practice

IA is only effective if it can cover an adequate part of the public budget operations (OECD, 2024[8]). Legislation and practice vary significantly across G20 members and guest countries. Some countries have full coverage both in legislation and in practice. Others have full coverage in legislation but do not audit all entities in practice. Some countries do not extend IA coverage to the full public budget (Table 3.1).

Table 3.1. Auditing practices differ significantly on coverage of national budget operations

		Share of national budget organisations covered by internal audit	Share of national budget organisations audited in the past five years
G20 members	**Argentina**	100%	100%
	Australia	Not tracking	Not tracking
	Brazil	100%	100%
	Canada	51%	21%
	China*	100%*	Not provided
	France	Not validated	Not validated
	Germany	Not validated	Not validated
	India*	100%*	16%*
	Indonesia	Not validated	Not validated
	Italy	Not validated	Not validated
	Japan	Not tracking	Not tracking
	Republic of Korea	98%	98%
	Mexico	100%	100%

	Russia*	Not provided	Not provided
	South Africa*	Not provided	Not provided
	Türkiye	100%	100%
	United Kingdom	Not validated	Not validated
	United States	56%	Not tracking
Guest countries	**Denmark**	Not tracking	Not tracking
	Finland	100%	Not tracking
	Ireland	100%	100%
	Netherlands	100%	100%
	New Zealand	Not validated	Not validated
	Nigeria	Not provided	Not provided
	Norway	86%	40%
	Portugal	100%	39%
	Spain	Not tracking	Not tracking
	Switzerland	Not tracking	Not tracking

Note: the table features all G20 members and guest countries that are part of the PII and/or that provided answers to the questionnaire. Answers marked with an * are self-reported rather than PII-validated data and are therefore not directly comparable with information from validated countries.
Source: OECD Public Integrity Indicators, answers to the questionnaire.

It should be added that even where IA is mandated by law, actual implementation depends on resources, political will, and institutional capacity. Countries reporting 100% coverage in law but low coverage in practice face a choice: either properly resource their audit functions or acknowledge that partial coverage may be more realistic and focus on risk-based approaches to maximise impact with limited resources.

In **Argentina**, IA coverage of public organisations is comprehensive, with 100% of entities financed by the national budget (261 in total) falling within the scope of IA regulations. This full *de jure* coverage is matched by de facto implementation, as all 261 organisations were audited within the past five years, ensuring that IA covers the entire audit universe of national budget organisations.

In **Brazil**, all public organisations financed by the national budget were subject to IA in the past five years, amounting to 100% coverage. While the absolute number of audited organisations appears relatively low (49), this is because the annual budget law allocates resources at a higher institutional level, with entire ministries often encompassing multiple agencies under a single budget allocation.

In **India**, all organisations financed by public funds are subject to IA under Rule 236(1) of the General Financial Rules (GFR), 2017. In 2023-24, a total of 871 organisations, including autonomous bodies, were covered by IA regulations. Over the past five years, between 89 and 150 organisations were audited annually, with 141 audits completed in 2023-24.

In **Ireland**, all public organisations financed by public funds are both legally covered by IA regulations and have been audited in practice over the past five years. Out of 226 national budget organisations, 100% fall under the IA mandate, and 100% were audited during the same period, demonstrating full de jure and de facto coverage of IA across the public sector.

In **Mexico**, all 258 public organisations financed by the national budget in Mexico are both legally covered by IA regulations and have been audited in practice within the past five years. This represents full *de jure* and *de facto* coverage of the IA mandate, with 100% of national budget organisations falling within the audit universe and 100% having undergone audit activity during the reference period.

In the **Netherlands**, all organisations directly financed by the Dutch national budget, comprising 26 entities, including 15 ministries, 5 high councils of state, and 9 funds, are covered by IA under the Central Government Audit Service Decree. This results in full coverage (100%) of national budget organisations by the Auditdienst Rijk (ADR). According to audit reports published on the ADR's website, all of these entities have also been audited within the past five years, ensuring complete *de jure* and *de facto* oversight.

In **Türkiye**, all 228 public organisations financed by the national budget are both legally covered by IA regulations and have been audited in the past five years, resulting in full (100%) coverage de jure and de facto.

4 Lobbying and the prevention of undue influence

Lobbying is a legitimate part of the democratic process, providing policymakers with expertise, evidence, and insights from diverse groups. Yet, without proper safeguards, it risks creating unequal access and undue influence, resulting in policies that do not always serve the public interest. As lobbying becomes more complex – with new actors, evolving methods, and the rise of social media – the risks of polarisation, misinformation, and diminished trust in policymaking are increasing, prompting growing calls for stricter regulation and clearer rules on participation (OECD, 2021[11]).

The *OECD Recommendation on Transparency and Integrity in Lobbying and Influence*, first adopted in 2010 and revised in 2024, offers governments a framework to ensure that lobbying and influence activities contribute to effective policymaking while upholding integrity, transparency, and fairness (OECD, 2010[12]). UNCAC also requires in its article 12 measures to prevent corruption involving the private sector and the activities of business (UNODC, 2004[4]).

Yet lobbying safeguards remain one of the weakest components of integrity systems across G20 members and guest countries, leaving public administrations vulnerable to undue influence and limiting public visibility into who is shaping policy decisions. Nevertheless, several countries have distinguished themselves by adopting robust regulations and practices that help mitigate these risks and set higher standards for accountable lobbying. This chapter provides an overview of G20 members and guest countries with robust lobbying regulatory frameworks.

4.1 Lobbying frameworks and registers

Lobbying frameworks are not intended to restrict or discourage lobbying, but rather to establish safeguards and standards that ensure interests are represented fairly and in policymaking, and that citizens can understand who is lobbying, who is being lobbied, how they are lobbying, and what they are lobbying about (OECD, 2010[12]).

Only a handful of countries have adopted comprehensive lobbying regulations through primary legislation. Among the 13 G20 members and 8 invited countries covered by the PII dataset on "*Accountability of Public Policy Making*" and with validated PII data, lobbying is formally defined, including the identification of who qualifies as a lobbyist, in 6 G20 members (Australia, Canada, France, Mexico, the United Kingdom, and the United States) and 3 invited countries (Finland, Ireland, and the Netherlands). Germany and the European Union also have a framework that clearly defines "lobbying" and "lobbyist". These frameworks, applied at government level, may be complemented by specific rules and policies established by regulatory (or other) authorities over their domains; but these remain outside of the scope of this report. A central tool is the

creation of public lobbying registers, which increase visibility around lobbying activities. However, the scope of these frameworks varies: in some jurisdictions, they apply broadly, while in others they are limited to lobbying directed at ministers, political appointees, and/or members of parliament, leaving interactions with civil servants outside their coverage. No other G20 members or guest countries reported having a lobbying regulatory framework in place.

Australia's *Lobbying Code of Conduct* requires all individuals lobbying Australian Government representatives, including agency heads or officials employed under the *Public Service Act 1999*, on behalf of third-party clients, to comply with its provisions and maintain registration on the public Register of Lobbyists. The Code is designed to ensure that interactions between lobbyists and government representatives meet public expectations of transparency, integrity, and honesty. It operates alongside the *Statement of Ministerial Standards*, the *Australian Public Service Code of Conduct*, and relevant legislation such as the *Foreign Influence Transparency Scheme Act 2018*, which mandates registration of certain lobbying activities carried out on behalf of foreign principals. In addition, all states and territories have established comparable frameworks regulating lobbying at their respective levels of government.

France's lobbying regulatory framework is established in *Law 2013-907 on Transparency in Public Life*, as modified in 2017 by *Law 2016-1691 on transparency, the fight against corruption and the modernisation of the economy*. An act of interest representation must meet five cumulative criteria: it involves communication between a lobbyist and a public official; concerns an official covered by the law; is initiated by the lobbyist; relates to an existing or future public decision; and seeks to influence that decision. Article 18-2 of *Law 2013-907* defines the public officials concerned, including certain civil servants from the State, local, and hospital civil services. Lobbyists must register in a public Register of lobbyists, which operates alongside a separate Register of Foreign Influence activities for lobbying and influence activities conducted on behalf of foreign principals, established under *Law No. 2024-850 of 25 July 2024 aimed at preventing foreign interference in France*.

Germany's *Act Introducing a Lobbying Register for the Representation of Special Interests vis-à vis the German Bundestag and the Federal Government*, or *Lobbying Register Act* (*Lobbyregistergesetz*) entered into force on 1 January 2022 and was amended in 2024. It covers lobbying activities targeting a broad range of public officials ("addressees of the representation of special interests"), including senior civil servants such as Heads of Directorates-General, Heads of Directorates, and Heads of Division. All natural persons, companies and organisations which make contact with the German Bundestag or the Federal Government for the purpose of influencing political processes, or commission such contact to be made, must enrol in the Lobbying Register.

Ireland's *Regulation of Lobbying Act 2015* covers lobbying activities targeting "designated public officials", which encompasses senior civil servants such as Secretaries General and Assistant Secretaries in the Civil Service as well as Chief Executive Officers and Directors of Services in Local Authorities. Information disclosed by lobbyists is available on the central platform https://lobbying.ie/.

The **United Kingdom**'s statutory Register of Consultant Lobbyists, established under *the Transparency of Lobbying, Non-party Campaigning and Trade Union Administration Act 2014*, requires consultant lobbyists to disclose their clients quarterly if they have lobbied Ministers or Permanent Secretaries. Permanent Secretaries are the most senior civil servants in government departments, responsible for their administration and for supporting ministers in developing and implementing government policy.

At the **EU** level, transparency and integrity in interest representation are promoted through a joint framework established by the European Parliament, the Council, and the European Commission under the *Interinstitutional Agreement on a mandatory Transparency Register*, in force since 1 July 2021. The

Transparency Register is a public database where interest representatives must declare their objectives, affiliations, and relevant financial information related to activities aimed at influencing EU policymaking. While registration is voluntary, EU institutions have adopted internal rules that make registration a prerequisite for certain lobbying activities. For instance, the European Commission requires its Members, cabinets, and senior management to meet only with registered interest representatives and to publish details of such meetings. Similar internal measures are applied across other EU institutions.

4.2 Open agendas

Other countries, while lacking a dedicated lobbying framework, have nonetheless adopted measures that enhance transparency and safeguard integrity in lobbying and influence activities, such as requiring the publication of senior public officials' agendas. In countries that already maintain a lobbying register, implementing open agenda policies can enhance transparency by allowing the cross-checking of disclosed lobbying activities with actual meetings held between public officials and interest representatives.

In **Argentina**, Decree 1172/2003 established the *General Regulation on the Transparency of Interest Representation before the National Executive Branch*. The decree created a Unified Register of Interest Representation Meetings, which requires designated public officials to record their meetings with lobbyists. This information is publicly accessible through the platform https://audiencias.mininterior.gob.ar/. Officials subject to disclosure include the President, Vice-President, Chief of the Cabinet of Ministers, Ministers, Secretaries, and Undersecretaries, as well as senior authorities of agencies, entities, companies, corporations, and other bodies under the Executive Branch. The requirement also extends to civil servants with executive functions at the rank of Director General or higher.

In **Brazil**, *Decree 10.889/2021* (regulating the item VI of art. 5 and art. 11 of the *Law 12.813/2013 on conflict of interest*), adopted in 2021, makes mandatory the disclosure of certain executive branch public officials' public appointments, their participation in hearings with private sector representatives and in political-electoral events, as well as the receipt of gifts, hospitalities and other benefits from persons outside government. The Decree includes definitions of "private representation of interests" and "interest representative" and provides for the establishment of the Electronic System of Agendas of the Federal Executive Branch (e-Agendas), a single transparency platform where information on the public agendas of these public officials is published on a daily basis.

In **Italy**, in the absence of a specific lobbying law, the practice of open agendas has been adopted by several central administrations, including the National Anti-Corruption Authority (ANAC), the Ministry of Enterprise and Made in Italy (which also manages a lobbying register) and the Customs and Monopolies Agency. A Technical Document developed by the Community of Practice of Anti-Corruption Officers supports the standardisation of open agendas across administrations.

In the **United Kingdom**, government departments publish quarterly data on all official meetings held by ministers and certain senior civil servants with external individuals and organisations, including the purpose of each meeting. Details of meetings between senior media figures and ministers, special advisers, or senior officials are also made public.

4.3 Ethical standards for lobbying interactions between lobbyists and civil servants

Lobbying and influence are typically an example where public officials and lobbyists may face ethical dilemmas in cases where there are no clear legal "right" or "wrong" answers or where there may be conflicts

between different values or principles. This is why several countries have established minimum expected standards of behaviour for lobbyists and/or public officials in their lobbying laws, lobbying codes of conduct or guidelines specific to interactions with between public officials and external parties.

Australia's *Lobbying Code of Conduct* includes ethical standards for both lobbyists and Government representatives. Under the code, Australian Government representatives must ensure that they are not knowingly or intentionally party to lobbying by a lobbyist who is not on the register and report any breaches of the Code (Section 6 of the Code). In addition to the obligation to register as a lobbyist before communicating with an Australian Government representative in an effort to influence decision-making on behalf of a third party, lobbyists must also observe, under section 12 of the Code, 5 principles when engaging with Australian Government representatives: (i) use truthful and accurate statements; (ii) no corrupt, dishonest, illegal or unlawful conduct; (iii) do not make misleading or exaggerated claims; (iv) keep lobbying activity and personal activity on behalf of a political party separate; (v) always make clear that they are a registered lobbyist representing a client, the reason for the meeting and, if applicable, that they are a former Australian Government representative within a prohibition period. Lobbyists who fail to comply with any of these obligations may be removed from the register.

In **France**, article 18-5 of *Law 2013-907* sets out the ethical obligations governing lobbyists' conduct. Lobbyists must act with honesty and integrity in their dealings with public officials and are required to clearly disclose their identity, the organisation they represent, and the interests they promote. They are prohibited from offering gifts, donations or advantages, misleading officials, or using dishonest methods to influence decisions or obtain information. They must also refrain from encouraging public officials to breach their own ethical obligations or involving them in paid speaking engagements. Additionally, they must not misuse official information or materials for commercial gain, and they should extend these ethical practices to dealings with officials' close associates.

Canada's *Lobbyists' Code of Conduct*, which was updated in 2023 following extensive consultations with relevant stakeholders, defines standards of ethical behaviour that lobbyists must comply with. The Commissioner of Lobbying administers the Code, and breaches can result in a report to Parliament.

Germany's *Code of Conduct for representatives of special interests* requires them to uphold the principles of openness, transparency, honesty and integrity, and establishes rules for making contact with Members of the Bundestag and members of the Federal Government. Infringements of the Code of Conduct are published in the Lobbying Register.

Ireland's *Lobbying Code of Conduct*, issued under the *Regulation of Lobbying Act 2015*, sets ethical standards for individuals and organisations engaged in lobbying activities. The Code requires lobbyists to act with honesty, respect, and integrity, to provide information that is accurate and not misleading, and to avoid placing public officials in a conflict of interest. At the **EU** level, the *Transparency Register's Code of Conduct* requires registrants to act transparently, ethically, and responsibly when engaging with EU institutions. They must identify themselves and their clients, declare their objectives, provide accurate information, and avoid dishonest or improper behaviour.

4.4 Cooling-off periods on lobbying activities

In addition to the post-employment restrictions outlined in Chapter 1, some countries with lobbying regulatory frameworks have introduced cooling-off periods that apply specifically to lobbying. For a defined period after leaving public office, civil servants are barred from engaging in lobbying activities as set out in the relevant legislation.

Canada's *Lobbying Act* provides for a 5-year prohibition on lobbying for former designated public office holders.

Australia's *Lobbying Code of Conduct* (Section 11) also introduces a specific cooling-off period for lobbying activities. Former employees of Ministers or Parliamentary Secretaries at adviser level or above, members of the Australian Defence Force at Colonel level or above (or equivalent), and agency Heads or persons employed under the *Public Service Act 1999* in the Senior Executive Service (or equivalent) must not, for a period of 12 months after the person ceases to hold such employment, engage in lobbying activities relating to any matter that the person has had official dealings with in their last 12 months of employment. Former Ministers and Parliamentary Secretaries are subject to similar 18-month cooling-off periods.

Ireland's *Regulation of Lobbying Act* provides that certain designated public officials (DPOs) are restricted from being engaged in lobbying in certain circumstances for a year after they leave their employment or office unless they get permission from the Standards Commission – in effect, they are subject to a "cooling-off" period. The DPOs concerned are Ministers and Ministers of State, special advisers and prescribed public servants.

In the **United Kingdom**, all former Permanent Secretaries and Directors General are prohibited from lobbying the government on behalf of a new employer for two years after leaving Crown service.

At the **EU** level, senior officials (directors-general and directors) are prohibited, in the 12 months after leaving service, from engaging in lobbying or advocacy activities targeting their former institutions their business, clients or employers on matters for which they were responsible in their last three years in service (article 16 of the *Staff Regulations*).

4.5 Independent oversight

Oversight functions are an essential feature to ensure an effective lobbying regulation. The oversight function refers to a public body (or several public bodies) with operational and decision-making independence, dedicated or with broader competencies, adequately resourced and empowered to investigate and enforce policies and regulations concerning lobbying and influence activities, and monitor and promote their implementation (OECD, 2010[12]). Among G20 members and guest countries with a lobbying regulatory framework in place, most have entrusted the implementation of their lobbying regulation to a functionally and operationally independent body, free from ministerial control and capable of conducting impartial investigations and applying sanctions without political interference, in line with international standards. Some countries opted to establish dedicated, independent institutions with exclusive responsibility for implementing, monitoring, and enforcing lobbying regulations. In other cases, these responsibilities are assigned to existing independent bodies responsible for public sector ethics and integrity.

In **Australia**, responsibility for lobbying regulation rests with the Attorney-General's Department at the federal level, while oversight at the state and territory level is exercised by different bodies depending on the jurisdiction. At the federal level, the Department administers the Register of Lobbyists, verifies the accuracy of information submitted by registered lobbyists, reviews and investigates reports of breaches, and has the authority to remove lobbyists from the Register in cases of non-compliance with the Code.

In **Canada**, the Commissioner of Lobbying is an independent Agent of Parliament that has the mandate to oversee the transparency and ethics of federal lobbying activities, by administering the *Lobbying Act* and the *Lobbyists' Code of Conduct*. Responsibilities also include maintaining a searchable registry of information reported by lobbyists, engaging in education with stakeholders to raise awareness of lobbying requirements, and verifying that lobbyists comply with lobbying-related requirements.

France's HATVP, which is an independent administrative authority, oversees the implementation of the lobbying regulatory framework. It administers the public register of lobbyists and the foreign influence register, monitors compliance with disclosure obligations and investigates possible breaches of lobbying rules.

In **Ireland**, the implementation of the *Regulation of Lobbying Act* is overseen by the Standards in Public Office Commission, an independent body established in December 2001 by the *Standards in Public Office Act 2001*. The Act entrusts the Commission with the authority to conduct investigations into possible breaches of the Act, prosecute offences and to issue fixed-payment notices of EUR 200 for late filing of lobbying returns.

In the **United Kingdom**, the Register of Consultant Lobbyists is maintained by the Registrar of Consultant Lobbyists, a statutory office holder, who oversees compliance and may impose civil penalties for violations.

4.6 Beneficial ownership

Even where a fair level of transparency exists as to who is influencing the policy-making process, the name of a legal entity may not reveal who is the beneficial owner, or who is ultimately benefiting from the lobbying activity. As such, strengthening transparency in lobbying also requires public disclosure of the beneficial owner of companies influencing the policy-making process.

Argentina' *Law No. 27,739*, enacted in 2024, introduced major reforms to the framework for preventing money laundering and terrorist financing, particularly regarding beneficial ownership transparency. The law broadens the definition of beneficial owner, removing the previous 10% ownership threshold and encompassing any natural person who directly or indirectly exercises ultimate control over a legal entity or structure. It also establishes a Public Register of Beneficial Owners, managed by the Federal Administration of Public Revenues (AFIP). Entities and individuals are required to declare their beneficial owners to this register, with access granted to key oversight bodies such as the Financial Intelligence Unit (UIF), Central Bank (BCRA), National Securities Commission (CNV), Insurance Superintendence (SSN), the Judiciary, and other competent authorities. Non-compliance with reporting obligations may result in sanctions.

Norway's *Register of Beneficial Owners Act* was adopted in March 2019, with certain provisions, such as the obligation for legal entities to identify and document their beneficial owners, coming into effect on 1 November 2021. The fully operational public register of beneficial owners was launched on 1 October 2024, with entities granted a 10-month phase-in period to comply by 31 July 2025. The register, managed by the *Brønnøysund* Register Centre, provides public access to information on beneficial owners, including identity, ownership share, and control, while respecting data privacy standards

Indonesia's *Presidential Regulation No. 13/2018* requires all corporations to disclose their beneficial ownership in order to strengthen transparency and prevent money laundering, terrorism financing, and other illicit activities. The regulation established a centralised beneficial ownership register, designed to collect and consolidate information on the individuals who ultimately own or control legal entities. This register is accessible through the Beneficial Ownership Portal.

India requires companies to report their significant beneficial owners (SBOs) to the Ministry of Corporate Affairs (MCA) under Section 90 of the *Companies Act, 2013* and Rule 3 of the *Companies (Significant Beneficial Owners) Rules, 2018*. SBOs, in short, refer to natural persons who own or control a legal person indirectly or by a combination of direct and indirect holdings or have right to exercise, or actually exercises, significant influence or control, in any manner other than through direct holdings alone. Companies must file an e-form BEN-2 with the MCA's registry to disclose such SBOs These records are publicly accessible, subject to a nominal fee, via the MCA's public document portal.

Saudi Arabia established its official and operational Ultimate Beneficial Ownership (UBO) Register in March 2025, following a decree by the Minister of Commerce introducing the new UBO Rules. The register, administered by the Ministry of Commerce, aims to enhance corporate transparency and align with FATF standards. Most companies in the Kingdom are required to identify, disclose, and maintain accurate records of their ultimate beneficial owners, defined as natural persons who directly or indirectly own or control at least 25% of a company's shares, voting rights, or management. Exemptions apply to publicly listed, state-owned, and liquidated companies. Firms must report any changes within 15 days and confirm UBO information annually. Although the register is not public, data are accessible to competent authorities for regulatory and law enforcement purposes. Non-compliance may result in fines of up to SAR 500,000 and potential suspension or revocation of licenses.

South Africa established a Beneficial Ownership Register for corporate entities (including companies, external companies, and close corporations) on 1 April 2023. The Companies and Intellectual Property Commission (CIPC) is responsible for collecting beneficial ownership information, supported by compliance mechanisms and enforcement provisions. Failure to comply constitutes an offence and may result in a compliance notice or administrative penalty. While the register is not publicly accessible, it is available to law enforcement and other competent authorities. Extensive guidance and training initiatives have been implemented to support compliance, and the CIPC continues to assist the corporate sector in meeting its governance obligations.

The **United Kingdom** has two beneficial ownership registers. The beneficial ownership register that records beneficial ownership information of UK companies, known as the People with Significant Control (PSC) was established in 2016. This is a public register that requires companies and other corporate entities to disclose individuals that ultimately own or control them. The UK has another beneficial ownership register known as the Register of Overseas Entities, established in 2022. The Register of Overseas Entities is a public register that requires overseas entities to disclose their beneficial owners where an overseas entity owns, buys or sells land in the UK. An overseas entity is a legal entity, such as a company or other organisation, that has legal personality and is governed by the law of a country or territory outside the UK. A beneficial owner is any individual or entity that has significant influence or control over the overseas entity.

5 Merit-based recruitment, promotion and termination

Merit-based human resource management stands as a fundamental principle of modern public administration, ensuring that public positions are filled by the most qualified candidates regardless of political affiliation or personal connections. By reducing opportunities for patronage and nepotism, a merit-based civil service also contributes to reducing overall corruption across all areas of the public sector (OECD, 2020[7]).

UNCAC requires States Parties to ensure that civil service recruitment, hiring, retention, promotion, and retirement are based on efficiency, transparency, and objective criteria such as merit, equity, and aptitude (article 7(1)(a)) (UNODC, 2004[4]). Similarly, Principle 7 of the *OECD Recommendation on Public Integrity* calls on adherents to promote a merit-based, professional public service by ensuring transparent, fair, and objective systems for recruitment, promotion, and appraisal that prevent favouritism, nepotism, and undue political interference (OECD, 2017[2]). The *OECD Recommendation on Public Service Leadership and Capability* also recommends adherents to build leadership capability in the public service through considering merit-based criteria and transparent procedures in the appointment of senior level public servants, and holding them accountable for performance (OECD, 2019[13]).

G20 members and guest countries have established varied mechanisms to safeguard merit principles, from competitive entry examinations to independent selection committees, supported by standardised job classifications and transparent remuneration systems. These frameworks increasingly incorporate robust appeals mechanisms to ensure procedural fairness and maintain public trust.

5.1 Competitive entry systems

Competitive procedures for entry into the civil service are generally the first line of defence against nepotism and patronage (OECD, 2020[7]). The principle of competitive entry manifests differently across G20 members, though most establish examinations or structured assessments as the primary gateway to civil service.

Argentina's *National Public Employment Regulation Framework Law* (*Law No. 25,164*) and its *Decree No. 1421/2002* govern labour relations within the National Public Administration, based on principles of transparency, merit, publicity, and efficiency. Public employees must be selected through merit-based procedures, and different types of employment relationships are recognised depending on the nature and duration of the work. Anti-nepotism rules (article 43 of *Decree No. 41/1999* and *Decree No. 93/2018*, as amended by *Decree No. 12/2023*) further restrict appointments involving family ties.

Brazil's Federal Constitution article 37 mandates that investiture in public office depends on prior approval in public competition through examinations or examinations plus qualifications, depending on position nature

and complexity. *Law 14,965/2024* establishes that 60% of commissioned positions must be occupied by career civil servants, balancing competitive entry with flexibility for senior appointments.

China's *Law on Civil Servants* articulates clear principles in article 5, requiring that "the admission of civil servants shall adhere to the principles of openness, equality, competition and selection of the best," with all vacancies publicly posted. Article 32 of the Law and article 22 of the *Regulations on Recruitment* specify that the best-ranked candidate after selection is appointed to the position.

Germany's merit-based recruitment of civil servants is enshrined in article 33(2) of the *Basic Law*, which guarantees that every German is eligible for public office based solely on aptitude, qualifications, and professional achievements. This constitutional principle applies to both civil servants and public employees. Accordingly, when positions are filled through new recruitment rather than promotion, they must be publicly advertised, and selection decisions are made strictly on merit.

India's Union Public Service Commission (UPSC), a constitutionally established body, conducts the Civil Services Examination for Group 'A' and select Group 'B' positions, which encompass the country's senior-level officers. For Group 'B' (Non-Gazetted) and Group 'C' (Non-Technical) roles, comprising middle- and junior-level officials, the Staff Selection Commission (SSC) conducts nationwide examinations following standardised procedures.

In **Italy**, the principle of competitive entry into the civil service is enshrined in Article 97 of the Constitution, which mandates that access to public employment must occur through public competitions, except in cases expressly provided by law. This constitutional guarantee is operationalized through Legislative Decree No. 165/2001, particularly Article 35, which outlines the procedures for recruitment based on merit, transparency, and equal opportunity. The standard recruitment method is the public competition (concorso pubblico), a structured and impartial selection process involving written and/or oral examinations, often supplemented by practical tests and assessments of transversal skills such as teamwork and problem-solving. Recent reforms, including the DPR No. 82/2023 and the Decreto PA 2025, have modernized the system by introducing digital platforms (notably the InPA portal) for application management, test administration, and publication of results. These reforms aim to streamline procedures, reduce bureaucratic delays, and ensure faster alignment between recruitment and the evolving needs of public administrations. Additionally, the reforms emphasize competency-based assessments, including soft skills, and allow for territorially focused competitions to address local staffing needs more effectively. In the framework of these innovations, the competitive examination remains the cornerstone of Italy's civil service recruitment, reflecting a long-standing commitment to meritocracy and impartiality as safeguards against nepotism and political patronage.

Saudi Arabia's *Implementing Regulations for Human Resources in the Civil Service* requires that applicants are given equal opportunities for competition (article 30), and competency is the basis for selection (article 1 of the *Implementing Regulations of the Civil Service Law*). Recruitment typically involves competitive examinations and interviews.

Spain's EBEP article 61.1 establishes that public employment must be accessed through public competition procedures based on principles of merit, capacity, and equality, with competitions being opposition-based, merit-based, or mixed. While this applies to all levels, *Royal Decree 364/1995* articles 40-44 specify that the highest-scoring candidate must be proposed for appointment.

Türkiye implements central examinations under the *General Regulation* (*Council of Ministers Decision 2002/3975*) for those appointed to public duties for the first time. The system operates through central examination within frameworks of merit and equal treatment, with public institutions additionally recruiting through competition examinations for positions requiring special expertise. Additionally, article 41 of *Law No.*

657 specifies that career profession personnel must be admitted through special competition examinations, followed by three-year training periods and subsequent promotion through in-service examinations.

The **United Kingdom**'s *Constitutional Reform and Governance Act 2010* requires that all civil service appointments be made on merit, through fair and open competition. The *Civil Service Recruitment Principles*, issued by the Civil Service Commission, further define the standards and procedures that ensure merit-based recruitment across all levels of the civil service.

5.2 Selection safeguards

Selection safeguards are essential to ensure fairness, integrity, and professionalism in the civil service. In particular, building consensus into decision-making by involving multiple evaluators and protecting selection committees from political interference[16] strengthens fairness and mitigates risks of favouritism or unconscious bias (OECD, 2020[7]). Together, these safeguards promote merit-based recruitment, reinforce public trust, and enhance the overall quality of the civil service. Practices vary across G20 members and guest countries.

Argentina employs an innovative approach through random selection from an accredited selector registry. Article 64 of the General Collective Labour Agreement requires selection bodies of at least five members, with professional or technical personnel serving as accredited selectors or technical assistants randomly selected from a central registry. Members may only be recused or excused with cause, applying articles 17 and 30 of the *National Civil and Commercial Procedural Code*.

Australia strengthened its Merit Protection Commissioner role in 2025, expanding from reviewing individual promotion decisions to examining whether entire selection processes comply with the merit principles. The Merit Protection Commissioner now possesses its own motion powers to conduct audits of agencies' hiring practices, providing systematic oversight of merit application across the Australian Public Service.

Canada requires all sub-delegated managers to sign attestations that they will disclose personal relationships with candidates and ensure decisions are rendered impartially without undue influence from any individual, group, or political body. The Public Service Commission has exclusive authority under PSEA Part 7 to investigate political influence in appointments.

India's Union Public Service Commission (UPSC), constituted under Article 315 of the Constitution, serves as the constitutional authority responsible for overseeing civil service examinations and selection processes, with its Chairperson and members appointed by the President of India under Article 316. Selection Committees for appointments and promotions within the civil services are chaired by UPSC members and include only senior, non-political civil servant.

Japan's National Personnel Authority (NPA) serves as the independent body responsible for overseeing merit-based recruitment and personnel management in the civil service. It provides guidance and advice to ministries and agencies on preparing recruitment materials to ensure compliance with relevant laws and regulations and conducts *post-hoc* investigations to verify that recruitment processes are properly implemented.

[16] Selection committee members are considered to be safeguarded from political interference if, as a minimum, political appointees may not be members of selection committees and members of the selection committee may not be chosen by political appointees.

Portugal's CRESAP (Recruitment and Selection Commission for Public Administration) operates as an independent entity reporting to Parliament, conducting recruitment for top management positions. Selection boards consist of four members including CRESAP's President, one permanent member, one non-permanent member from the relevant Ministry, and one expert, ensuring both independence and sectoral expertise.

Russia's Ministry of Labour and Social Protection has published a review outlining the practices for holding civil servants accountable for non-compliance with anti-corruption standards. The document examines the key elements of these procedures and emphasises the need to protect the rights and interests of both public institutions and the civil servants concerned.

The **United Kingdom**'s Civil Service Commission is responsible for ensuring compliance with the *Civil Service Recruitment Principles*, which set out the standards and processes for merit-based selection at all levels of the civil service.

5.3 Appointment of highest-ranked candidates

To uphold a merit-based system, non-senior vacancies should be filled by appointing the best-ranked candidate after the selection phase, while in pool recruitments or career-based corps, transparent and fair procedures must ensure equal access to positions and the appointment of the best available candidate (OECD, 2020[7]). The principle that the best-performing candidate should receive the appointment manifests across G20 jurisdictions, though implementation mechanisms vary.

Argentina's General Collective Labour Agreement for personnel of the National Public Employment System (SINEP) provides that the competent authority must appoint candidates in accordance with the order of merit or the established shortlist, ensuring that appointments are based on objective selection criteria (article 47).

China's *Law on Civil Servants* articulates this clearly in article 32, complemented by article 22 of the Regulations on Recruitment, specifying that the best-ranked candidate after selection is appointed to the position.

Spain's *Royal Decree 364/1995* (articles 40-44) establishes that the highest-scoring candidate must be proposed for appointment based on competitive process scores.

Brazil's *Law 14,965/2024* requires public selection notices to specify criteria for classification, tiebreakers, and approval, ensuring transparency in how rankings determine appointments.

France maintains straightforward implementation where the best-ranked candidate receives the appointment following the recruitment procedure.

Ireland places successful candidates on panels ranked numerically based on final stage performance, with vacancies filled in order of ranking.

Portugal implements a similar system where candidates are ranked according to their scores, with those obtaining the highest scores selected for available posts. The unitary list, once approved, is publicised on premises, websites, and the official gazette.

The **Netherlands** operates differently, with vacancy holders retaining discretion to select the best candidate rather than automatically appointing the highest-scored applicant. Disagreements can be referred to the *Rijksloket* Advice and Mediation on Employment Matters.

Canada also provides managers discretion to compare and rank candidates where appropriate, with selection decisions potentially based on factors beyond established merit criteria, including talent management, employee retention, and team composition.

Mexico's Professional Career Service ensures transparency through public competitive examinations conducted on a free electronic platform, with the highest-scoring candidate selected as winner.

Norway mandates through section 3 of the *Public Employment Act* that "the best qualified applicant shall be appointed," though determination of "best qualified" considers education, experience, and personal suitability rather than examination scores alone.

5.4 Job classification systems and competency frameworks

In order to have a merit-based civil service system, a transparent and logical organisational structure needs to clearly identify positions and describe the role and work to be performed in this position. This ensures that the creation of new positions is done with the right intent, based on functional needs (OECD, 2020[7]). Standardised job classification and transparent remuneration systems underpin merit-based management, though implementation approaches differ significantly.

Argentina's National Public Employment System (SINEP) serves as a central mechanism for organising and classifying positions within the National Public Administration. It aims to standardise roles into flexible profiles that adapt to the needs of each agency and jurisdiction. The Classification System for Positions and Functions supports effective human resources management and the approval and registration of posts to be advertised, ensuring a coherent and consistent approach to personnel administration.

Canada classifies positions into occupational groups and levels based on work nature under the *Financial Administration Act*. For unionised positions, bargaining agents accredited under *the Federal Public Sector Labour Relations Act* negotiate salaries and benefits. The *Directive on Terms and Conditions of Employment* ensures equitable, consistent, and transparent application across core public administration.

Germany established career path frameworks for civil servants to ensure consistent qualification standards and mobility across government departments. These frameworks are based on educational qualifications and define the minimum professional requirements for various administrative careers.

India's recruitment framework requires that Recruitment Rules be finalised with the approval of the competent authority for every government post. These rules specify key details, including the name and number of posts, their classification and pay level, prescribed age limits and educational qualifications, the period of probation, and the method of recruitment (whether by direct entry, promotion, or permanent appointment of an officer previously on deputation). In cases of promotion, the rules also define the feeder cadre (the lower-level post from which officials are eligible for promotion), the composition of the Departmental Promotion Committee, and the circumstances in which the Union Public Service Commission (UPSC) must be consulted.

In **Italy**, the job classification system for civil servants is structured around a standardized framework defined by national collective agreements (CCNL) and coordinated by the Department of Public Administration. The most recent reform, implemented through the CCNL for Central Functions 2019–2021 and updated in the 2022–2024 contract, introduced a four-tier classification system: *Operatori*, *Assistenti*, *Funzionari*, and *Elevate Professionalità*. Each area corresponds to specific educational requirements and levels of responsibility, with clear distinctions in duties and remuneration. A key innovation of this reform is the shift from rigid job profiles to "professional families", which group roles based on shared competencies and functional objectives. This approach enhances flexibility in workforce planning and allows administrations to

better align staffing with organizational needs. The classification system is complemented by a competency-based framework, developed under the guidance of the National School of Administration (SNA). This framework includes both technical and transversal competencies, such as problem-solving, digital awareness, and public value orientation, and is used for recruitment, performance evaluation, and career development. [mef.gov.it] [sna.gov.it]

The integration of job classification and competency frameworks supports a merit-based and transparent public service, ensuring that roles are clearly defined, recruitment is aligned with actual needs, and career progression is based on demonstrated skills and performance. This system also facilitates the implementation of the National Recovery and Resilience Plan (PNRR), which emphasizes human capital development as a pillar of public sector modernization. [sna.gov.it]

The **Netherlands** mandates use of the *Functiegebouw Rijk* (FGR), comprising eight job families with sixty-five job groups. Each job profile clearly describes expected results, successful behaviour, knowledge, skills, and experience. A 19-scale salary system with ten steps per scale links job weight to compensation, with employees typically starting at the lowest step unless otherwise agreed.

Norway operates through Main Collective Agreements establishing that employees are appointed to position codes with individually agreed annual salaries considering education and relevant experience. For employees with higher academic education, a minimum annual salary of NOK 527,500 applies, with progression through automatic step-based increases, central negotiations, and local negotiations.

Portugal's Single Remuneration Table (TRU) contains all pay levels publicly available, with each career having a defined remuneration structure of variable pay steps corresponding to levels in the single scale. The system distinguishes between basic salary, pay supplements for demanding conditions, and performance bonuses, with management staff remuneration determined as percentages of the Director-General reference value.

Saudi Arabia's competency frameworks for civil servants, developed by the Ministry of Human Resources and Social Development as part of the Kingdom's Vision 2030 public sector reform, define the skills and behaviours required across job families for recruitment, training, and performance management. The Misk Leadership Competency Model emphasises integrity, ethics, and accountability as core leadership values, highlighting justice, transparency, honour, and discipline as essential principles of ethical public service.

Spain publishes all public remuneration structures annually through the Ministry of Finance, with article 21 and articles 22-25 of EBEP defining structure including base salary linked to group classification (A1, A2, C1, etc.), seniority complements, post-specific complements, and performance-based payments.

In the **United Kingdom**, each government department and civil service organisation may adopt its own competency framework, though most use the centrally developed Civil Service Success Profiles Framework. This framework provides a common standard for assessing behaviours, strengths, technical skills, abilities, and experience in recruitment and career development. It aligns with the principles of the *Civil Service Code* and the *Civil Service Recruitment Principles*, embedding expectations of integrity, honesty, objectivity, and impartiality as core values for all civil servants.

5.5 Differentiated procedures for senior positions

Senior civil servants are usually selected through processes distinct from those applied to regular officials, with the aim of securing the best-qualified leaders. In many systems, senior posts are open to external recruitment, whether in position-based or career-based administrations. Some countries grant broad

discretion to political authorities, while others place responsibility within the civil service itself. The degree of political influence in staffing decisions remains a central tension, with implications for integrity, professionalism, trust, and responsiveness. Some systems have a clear separation between elected politicians and the permanent civil service. Others, incorporate many political appointees into their Senior Civil Service, and hence a greater degree of political influence. Even where appointments are the prerogative of the president, prime minister, or government, transparent vetting tools can help ensure candidates are properly assessed (OECD, 2019[13]). The definition and application of merit in senior civil service appointments varies widely across G20 members and guest countries. Regardless of institutional design, the overarching goal is to ensure that appointments bring in the right skills and that decision-makers are held accountable through transparent processes (Gerson, 2020[14]).

Brazil has established the Integrated Appointments and Consultations System (*Sistema Integrado de Nomeações e Consultas*, Sinc), an electronic system that facilitates the registration, control and analysis of appointments to high-level positions within the federal public administration. The Sinc forwards appointment requests to the CGU and to the Brazilian Intelligence Agency of the Office of Institutional Security of the Presidency of the Republic, for verification of the candidate's background. Additionally, it automatically consults the database of sanctions applied by ethics commissions maintained by the CEP.

France recruits senior positions through secondment for civil servants or through recruitment on a contract basis for contract employees for limited periods, governed by *Decree No. 2019-1594*, with hearing committees established to professionalise recruitment.

Ireland's Top Level Appointments Committee, established in 1984, comprises sixteen members including nine external members, providing recommendations for Assistant Secretary level and above.

China's Rules on Selecting and Appointing Party and Government Cadres establish specific requirements including service years, professional experience, education, and party membership duration. Article 9 permits exceptional promotion for particularly excellent cadres despite standard progression rules.

Spain's *Law 3/2015* and *Royal Decree-Law 6/2023* define separate regimes for senior officials, with Ministerial Order TDF/379/2024 detailing procedures including directive projects and assessment by experts in specific competencies. Calls must guarantee selection based on adequacy, professional competence, and experience criteria.

Canada's Governor in Council appointments are generally open to all Canadians, to provide them with an opportunity, should they be interested and have the required qualifications, to participate in their democratic institutions. The selection approach is merit-based. It is designed to identify highly qualified candidates who are committed to the principles of public service and embrace public service values. Candidates must be able to perform their duties with integrity and the highest levels of ethical behaviour and professionalism. Deputy minister and associate deputy minister appointments follow different processes managed through the Clerk of the Privy Council's advice to the Prime Minister. This distance from political oversight by Cabinet is integral to maintaining a non-partisan public service.

Ireland's Top Level Appointments Committee (TLAC), established in 1984, comprises sixteen members: nine external members including the chair, and seven Secretary General grade civil servants. For Secretary General posts, TLAC may recommend up to three candidates to the relevant Minister, with final appointment requiring Cabinet approval.

In **Japan**, under the proviso of Article 36 of the *National Public Service Act*, appointments to higher-level government positions, such as officers or equivalent roles, may be made through examinations that assess demonstrated abilities, rather than through standard competitive examinations. A similar provision exists for

local public employees under Article 17-2 of the *Local Public Service Law*, allowing for flexibility in selecting senior officials based on proven competence and experience.

The **Netherlands** implements structured procedures for ABD positions (including Directors-General, Inspectors-General and other key functions), with public advertisement via algemenebestuursdienst.nl. Evaluation is based on several criteria, including leadership capabilities, strategic insight, societal awareness, managerial experience and results and relevant behavioural competences. For "Top Management Group" positions, a preselection committee is involved, and all final candidates must undergo an integrity screening.

Portugal conducts recruitment for top management through CRESAP, an independent entity reporting to Parliament. The process includes curricular assessment, self-assessment questionnaires for twelve management competencies, behavioural tests, and assessment interviews, ultimately producing three alphabetically listed candidates for ministerial selection.

Russia maintains a Federal Personnel Pool as a mechanism for identifying, recording, and promoting qualified professionals to managerial positions within the top tier of the federal civil service. The management and utilisation of this pool, including the assessment of candidates' professionalism and compliance with established qualification requirements, are carried out through a dedicated federal information system.

5.6 Standardised remuneration systems

Basing public sector salaries on clear job classifications and transparent definitions of salary components, criteria, and procedures is essential to ensure fairness, consistency, and accountability in the civil service (OECD, 2020[7]). Base public sector salaries across G20 members demonstrate varying approaches to job classification and transparent remuneration structures.

In **Argentina**, public sector salaries are determined according to job classifications and occupational levels established under the General Collective Labour Agreement for personnel of the SINEP. For unionised positions, salaries and benefits are negotiated by bargaining agents, while Title VII of the Agreement (articles 78–95) defines the remuneration system based on employees' career levels.

Canada determines salaries based on job classification into occupational groups and levels under the *Financial Administration Act*. For unionised positions, bargaining agents negotiate salaries and benefits, with the Directive on Terms and Conditions of Employment ensuring equitable and transparent application across core public administration.

In **Germany**, the "maintenance principle" is enshrined in article 33(5) of the *Basic Law* and ensures that remuneration and pensions are appropriate to the office and have constitutional status. Salaries for civil servants, judges, and soldiers are regulated by law at the federal level through the *Federal Remuneration Act*, and by corresponding state laws in the *Länder*.

The **Netherlands** mandates the *Functiegebouw Rijk* (FGR) comprising eight job families with sixty-five job groups, each linked to specific salary scales. A 19-scale system with ten steps per scale links job weight to compensation, with employees typically starting at the lowest step unless otherwise agreed.

Nigeria organises its structure into grade levels 1-17 with corresponding salary steps, overseen by the National Salaries, Incomes and Wages Commission. The Consolidated Public Service Salary Structure (CONPSS) consolidates certain allowances with basic salary, with additional allowances for rent, transport, meals, and utilities varying by grade level.

Norway establishes through Main Collective Agreements that employees are appointed to position codes with individually agreed annual salaries considering education and relevant experience. For employees with higher academic education, a minimum annual salary of NOK 527,500 applies, with progression through automatic step-based increases, central negotiations, and local negotiations.

Portugal's Single Remuneration Table (TRU) contains all publicly available pay levels, with careers having defined remuneration structures of variable pay steps corresponding to levels in the single scale. The system distinguishes between basic salary, pay supplements for demanding conditions, and performance bonuses. Management staff remuneration is determined as percentages of the Director-General reference value, ranging from 70% for middle management second degree to 100% for upper management first degree.

Russia's civil servant remuneration takes the form of monetary allowance consisting of monthly wages depending on position held and assigned class rank, established by *Presidential Decree 2006 No. 763*. Additional payments include allowances for class rank, duration of service, special conditions, and information constituting state secrets, with bonuses for particularly important tasks determined by the employer's representative.

Spain publishes all public remuneration structures annually through the Ministry of Finance, with the EBEP defining structure including base salary linked to group classification (A1, A2, C1, etc.), seniority complements, post-specific complements, and performance-based payments.

Saudi Arabia's public sector salaries are regulated based on job classifications defined under the *Civil Service Law* (2021) and its *Executive Bylaw* (2024). The system groups positions by similar duties, responsibilities, and qualification requirements, forming the basis for salary scales and grades. Articles 2 and 3 of the Implementing Regulations and article 18 of the *Civil Service Law* establish the structure for salary categories, increments, and benefits, ensuring transparent criteria and procedures for determining pay, allowances, and bonuses.

Türkiye's *Law No. 657* calculates remuneration based on service class, grade-rank, years of service, educational status, position title, and additional indicators. The monthly indicator table in Schedule I serves as the basis for calculating monthly salaries, with the President authorised to amend titles and add new ones. Collective bargaining agreements may also determine payments and compensations.

5.7 Performance assessments

Merit should not only be determined at the selection process, but also be reinforced and reassessed at regular intervals (OECD, 2020[7]). Even the best selection processes may make mistakes, and strong performance assessment processes help to safeguard against these. Additionally, roles can change based on new political priorities or operational demands. Provided that they are conducted against well-defined and objective performance criteria to avoid their arbitrary use against or in favour of particular staff members, performance assessments can be a valuable complementary input to inform selection processes when employees apply for a new position or a promotional opportunity. An emerging trend across G20 members is the explicit linkage between performance assessment and disciplinary measures, creating integrated accountability systems.

Argentina establishes clear thresholds in article 32(g) of *Law 25,164*, mandating dismissal for poor ratings involving ineffective performance for three consecutive years or four alternating years in the last ten years of service, provided adequate training opportunities were available. This creates a structured progression from performance management to disciplinary action.

Japan conducts competency evaluations annually (October 1 to September 30) and performance evaluations twice yearly, with results disclosed to employees including overall assessment and feedback. These evaluations directly inform decisions on promotions, demotions, and potentially dismissals, creating continuous accountability throughout the employment lifecycle.

Mexico implements annual performance evaluations for all public servants in permanent budgeted positions, with results used to identify development needs, support institutional improvement, and determine continuity or permanence. The system differentiates between management positions, operational-level positions, and professional categories, each with tailored evaluation processes.

Nigeria's Performance Management System (PMS), based on the Balanced Scorecard System, directly influences career progression and disciplinary actions. Consistent strong performance documented through PMS supports promotion considerations, while poor performance can lead to demotion or reassignment. The system includes weekly performance reviews in some ministries alongside quarterly and annual evaluations.

Russia conducts regular qualification assessments of civil servants, generally every three years, to ensure their continued compliance with the competency and qualification requirements of their positions. These evaluations assess both professional performance and relevant skills.

South Africa requires continuous performance monitoring with oral feedback for satisfactory performance and written feedback for unsatisfactory performance. Mid-year reviews and annual assessments are mandatory, covering the full April-to-March cycle. Results guide decisions on pay progression, training needs, and addressing poor performance potentially resulting in termination.

The **United Kingdom** requires performance assessments for all civil servants. For senior civil servants (SCS), all departments must follow a central framework set by the Cabinet Office. The framework recommends quarterly performance discussions where performance against agreed objectives and minimum standards of the role should be discussed and assessed. At the end of the performance year, a formal rating should be agreed. For grades below the SCS, while there are some common principles that guide how performance management procedures should work, each department is responsible for setting their own policy. For recruitment decisions, applicants must declare if they are subject to formal poor performance procedures as part of most recruitment campaigns. Employment in the Civil Service can be terminated due to poor performance.

At the **EU** level, recruitment panels include trained HR representatives, and, for some staff categories, trade union members, to detect irregularities and uphold fair procedures. Staff receive training on interviewing and best practices.

5.8 Appeals and remedies

Processes need to be in place to ensure consistent and fair application of merit-based systems (OECD, 2020[7]). In particular, robust appeals mechanisms available to candidates who feel they have been treated unfairly provide essential safeguards for merit-based systems, though the scope and accessibility of remedies varies considerably.

Argentina provides comprehensive options under articles 39-40 of *Law 25,164*, allowing affected agents to choose between administrative channels or direct appeal to the National Chamber of Appeals in Federal Administrative Litigation. Direct judicial appeals must be filed within 90 days of notification, with the Court required to issue rulings within 60 days. If reinstatement is ordered, the administration must fill a vacancy in the same category or provide compensation under article 11.

Canada operates multiple appeal channels. The Public Service Commission investigates external appointment processes under PSEA Part 5 when appointments may not be merit-based or involved errors, omissions, or improper conduct. For internal processes, complaints go to the Federal Public Sector Labour Relations and Employment Board (FPSLREB). Deputy heads investigate internal appointment irregularities, with organisations typically maintaining dedicated groups for such investigations.

Ireland's multi-tiered system begins with informal review within five working days, escalating to formal review under Section 7 of the Code of Practice issued by the Commission for Public Service Appointments, which was established by the 2004 Act, then to complaints under section 8 for alleged Code breaches. The Civil Service Appeals Board handles appeals from dismissed or retired civil servants, with three-person boards comprising an independent chairperson, employer representative, and union representative. External appeals may proceed to the Workplace Relations Commission or courts.

Portugal provides both hierarchical and judicial challenge options. Hierarchical appeals to the relevant Government member must be submitted within 15 days of notification or 20 days from publication. These generally suspend decision effectiveness except when immediate execution is necessary for public interest. Judicial challenges must be brought within one year of termination taking effect, with interlocutory injunctions available if requested within 30 days.

In **Russia**, individual labour disputes within the civil service are reviewed either by a dedicated commission within the relevant public body or by a court. Prosecutorial authorities, within their mandate, also handle notifications, complaints, and other submissions reporting legal violations. However, a prosecutor's decision does not preclude an individual from seeking judicial review to protect their rights.

Spain allows challenges through article 63 of EBEP, with administrative appeals ("*recurso de alzada, reposición"*) available under *Law 39/2015*, followed by judicial review before Contentious-Administrative Courts under *Law 29/1998*. Article 14 of *Royal Decree 364/95* permits appeals against selection committee actions producing defencelessness or impeding process continuation.

Conclusions

The diversity of approaches documented in this Compendium reveals both the richness of G20 members' experiences and significant opportunities for mutual learning. While each jurisdiction operates within unique constitutional, cultural, and administrative contexts, the questionnaire responses reveal both shared challenges and innovative solutions that merit careful consideration. Here we suggest some areas for future attention and action which the G20 ACWG and its members may consider taking up in future years.

Implementation challenges

Despite the questionnaire's focus on best practices, the responses show the likelihood of gaps between policy design and practical implementation. Areas such as the degree of political influence in staffing decisions for senior civil service positions, monitoring post-employment restrictions once officials leave government service, integrating performance assessment with disciplinary measures, meaningful performance reviews and preventative measures such as ethics training, measuring behavioural change – these are all aspects of public administration that are "work in progress".

Innovation and adaptation in practice

The responses also demonstrate considerable innovation. Digital platforms providing 24-hour anonymous ethics guidance have proven successful in making integrity support more accessible. Automated tools for disciplinary proceedings and standardised calculators for determining sanctions show how technology can enhance consistency and fairness. Random selection of assessment panel members from accredited registries represents a creative approach to ensuring impartiality in recruitment processes.

The establishment of specialised institutions – from independent recruitment commissions reporting to parliament to dedicated whistleblower protection authorities – demonstrates ongoing institutional evolution. Countries are experimenting with different coordination mechanisms between central oversight bodies and sectoral units, searching for the right balance between standardisation and flexibility.

Cultural context and local adaptation

The questionnaire responses make clear that integrity systems cannot be divorced from their cultural and administrative contexts. What works in one jurisdiction may not translate directly to another. The wide variation in performance management systems, disciplinary thresholds, and remuneration structures reflects not just technical choices but deeper differences in administrative traditions, labour relations, and societal expectations.

This diversity should be viewed as a strength rather than a weakness. It provides a natural laboratory for testing different approaches and learning from varied experiences. Countries can observe what works elsewhere and adapt promising practices to their own contexts rather than attempting wholesale transplantation of foreign models.

The path forward

The responses suggest several priorities for strengthening civil service integrity:

- **First**, countries need to continue to focus on closing implementation gaps. Having comprehensive frameworks matters less than ensuring they function effectively in practice. This requires adequate resources, sustained political commitment, and regular assessment of whether integrity measures achieve their intended outcomes.
- **Second**, the digital transformation of integrity systems remains an on-going challenge for governments. While some jurisdictions have demonstrated the potential of technology to enhance accessibility and consistency, there is considerable scope for sharing experiences and developing common digital tools between governments.
- **Third**, protecting merit at senior levels requires special attention. The degree of political influence in senior staffing decisions remains a key challenge: while some systems maintain a clear separation between elected officials and the permanent civil service, others incorporate numerous political appointees into their senior ranks, allowing for greater political influence. Regardless of institutional design, countries need to ensure that senior appointments bring in the right skills and that decision-makers are held accountable through transparent processes.
- **Fourth**, coordination mechanisms need refinement. Multiple oversight bodies without clear coordination create burdens without necessarily improving integrity. Countries should examine how to streamline oversight while maintaining necessary checks and balances.
- **Fifth**, while disciplinary frameworks are necessary, effective integrity systems are those that prevent misconduct rather than simply punishing it. This requires moving beyond formal compliance to create genuine cultures of integrity within public administration.
- **Finally**, no country has fully solved the challenge of maintaining civil service integrity. Even the most sophisticated systems show vulnerabilities. This shared challenge creates an opportunity for collaborative learning through the G20 ACWG and other international forums such as the OECD. The detailed responses provided for this Compendium provides a foundation for deeper cooperation. It provides a snapshot of where G20 members stand on integrity in public administration and points toward paths for moving forward together.

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