

6. Cross-Cutting Issues Indicators

This thematic area evaluates in more detail several key topics that transcend each of the first four thematic areas. As such, the indicators in this section can be applied multiple times. For example, the quality of public participation can be assessed with respect to a land use planning process or a forest policy reform process. The cross-cutting issues indicators are divided into four subthemes:

- 6.1 Public participation in decision-making** refers to the procedures for consulting stakeholders in decision-making processes and ensuring that their interests and needs are reflected in the final decision.
- 6.2 Public access to information** refers to the procedures for ensuring that governments actively disclose information and citizens have easy access to information about forests and other issues that concern them.
- 6.3 Financial transparency and accountability** refers to the legal requirements, accounting systems, and auditing procedures for ensuring responsible management of the government's financial resources.
- 6.4 Anticorruption measures** refer to specialized laws, institutions, and systems in place to prevent and combat corruption.

6.1 Public participation in decision-making

106. Legal basis for public participation in decision-making

To what extent does the legal framework define robust requirements and procedures for public participation in decision-making processes?

Indicator Guidance: This indicator assesses the rules governing public participation in decision-making processes. Researchers should begin by identifying all relevant legislation that promotes public participation in decision-making. Countries may have general laws on public participation that apply to most government decision-making processes. Participation requirements may also be sector specific, such as laws promoting participation in environmental or forest-sector decision-making. These laws and any associated implementing decrees or administrative procedures should be reviewed. It is important to note that the requirements and procedures for public participation may vary depending on the type of decision-making process. For example, some countries lack broad public participation laws but require participation in specific processes such as allocation of forest concessions. Researchers may therefore apply this indicator to the legal framework generally, but could also identify several processes of interest to specifically examine relevant legal requirements.

| Element of Quality | Guidance |
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| <p>1. Transparency requirements. The legal framework requires public disclosure of information that is relevant to the decision.</p> | <p>Participation requirements should include a clear list of documentation that is disclosed throughout a decision-making process. Examples of documents that should be disclosed include objectives of the process, a process for how feedback will be solicited, agendas for meetings, drafts of the legislation or policy being developed, meeting reports, and final outcomes of the decision-making process.</p> |
| <p>2. Timeline. The legal framework defines a clear timeline for public input.</p> | <p>Timeline for public input in decision-making should be clearly stipulated. Examples may include requirements related to the length of public comment periods or how far in advance documents should be disclosed for public review prior to a decision.</p> |
| <p>3. Procedures. The legal framework defines clear procedures for gathering and responding to public input.</p> | <p>Procedures for soliciting public feedback may include public comment periods, methods for receiving written comments (e.g., email addresses or websites), or consultation processes that convene stakeholder groups. Ideally, rules should also establish requirements for governance agencies to respond to public inputs, for example through a published comments matrix that explains feedback received and how it was addressed.</p> |
| <p>4. Outreach requirements. The legal framework requires proactive outreach to potentially affected stakeholders.</p> | <p>Rules may require decision-makers to specifically consider the opinions of stakeholder groups most likely to be affected by the decision-making process. Rules may also provide specific guidance on mechanisms for engagement, such as exercises to identify and consult specific stakeholder groups, or social impact assessments that incorporate input from affected populations.</p> |
| <p>5. Disclosure requirements. The legal framework requires public disclosure of the final decision.</p> | <p>Rules should require disclosure of final results of decision-making processes and state how disclosure should happen. National level decisions such as laws or decrees may require disclosure via website and publication in national legal registers or gazettes. For local processes, disclosure rules may also include</p> |

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| | mechanisms that are likely to be accessible to communities such as posters, radio, or in local offices. |
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| 106. Legal basis for public participation in decision-making | | |
| Object of assessment: | | |
| EOQ | Y/N | Explanation |
| Transparency requirements | | |
| Timeline | | |
| Procedures | | |
| Outreach requirements | | |
| Disclosure requirements | | |
| Additional notes: | | |
| Values | | Select |
| Not applicable/assessed | | |
| Zero to one elements of quality | | Low ____ |
| Two elements of quality | | Low-Medium ____ |
| Three elements of quality | | Medium ____ |
| Four elements of quality | | Medium-High ____ |
| Five elements of quality | | High ____ |
| Documentation: | | |
| Researcher name and organization: | | |
| Secondary sources: Record the following: document or source title, author or organization, date published, chapter or page, website (if relevant) | | |
| Primary sources: For each of the above conducted, record: - Interviewee/participant name(s) and title - Institution/company/organization -Location and date of interview | | |

107. Government capacity to facilitate public participation in decision-making

To what extent do government agencies have the capacity to facilitate full and effective public participation in decision-making processes?

Indicator Guidance:

This indicator can be applied to any relevant government agency with responsibility for ensuring public participation in decision-making processes. Within the forest sector, relevant agencies will most often include those responsible for forests, land use, or the environment. Once researchers have identified the agency(s) of interest, they should conduct interviews with agency staff. They should also identify stakeholders who have been engaged by the agency in order to assess how others perceive their capacity. Interviews should be supplemented with review of documentation such as agency performance reports, minutes from consultation processes, budgets, or monitoring reports. Researchers can also apply this indicator to an ongoing process and use participant observation alongside interviews to assess the capacity of the relevant agency.

| Element of Quality | Guidance for Interpreting Elements of Quality |
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| <p>1. Communication infrastructure. Agencies maintain infrastructure to facilitate communication about stakeholder participation processes.</p> | <p>Government agencies should have clear channels and infrastructure for maintaining information on decision-making processes. Examples include websites that regularly communicate about public comments, staff tasked with maintaining this information, and public records of past processes and decisions. The information should also be archived and maintained for reference.</p> |
| <p>2. Budget. Agencies set aside an adequate budget for stakeholder participation processes when planning new programs or projects.</p> | <p>A dedicated budget for stakeholder participation should include staff salaries, costs for convening stakeholders, and communications materials. Records of stakeholder engagement in past processes such as reports or meeting minutes may also provide insight into whether funds are generally made available to carry out these activities.</p> |
| <p>3. Training. Agencies have staff trained in methods for engaging local communities and vulnerable groups.</p> | <p>Researchers should interview relevant staff to determine whether there is specific capacity and expertise related to engaging vulnerable groups such as indigenous peoples, women, or the extreme poor. Staff may have access to trainings through CSOs or other government agencies that focus on social issues. Agencies may also seek out the assistance of other government agencies with relevant expertise, such as agencies responsible for social affairs, indigenous peoples, or women's affairs.</p> |
| <p>4. Oversight. Agencies monitor compliance with public participation requirements.</p> | <p>Monitoring of public participation requirements may include specific documentation on how laws and procedures were followed, or may consist of documenting the major activities, inputs, and outcomes of the participation process. Researchers should interview agency staff about any efforts to monitor compliance with public participation rules. They should also collect documentation such as monitoring or meeting reports that provide information on the participation process. Researchers could investigate whether any complaints have been submitted by civil society or other stakeholder groups, or whether any instances of non-compliance have been flagged by government staff.</p> |

| 107. Government capacity to facilitate public participation in decision-making | | |
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| Object of assessment: | | |
| EOQ | Y/N | Explanation |
| Communication infrastructure | | |
| Budget | | |
| Training | | |
| Oversight | | |
| Additional notes: | | |
| Values | | Select |
| Not applicable/assessed | | |
| Zero to one elements of quality | | Low ____ |
| Two elements of quality | | Medium ____ |
| Three elements of quality | | Medium-High ____ |
| Four elements of quality | | High ____ |
| Documentation: | | |
| Researcher name and organization: | | |
| Secondary sources: Record the following: document or source title, author or organization, date published, chapter or page, website (if relevant) | | |
| Primary sources: For each of the above conducted, record: - Interviewee/participant name(s) and title - Institution/company/organization -Location and date of interview | | |

108. Implementation of public participation processes

To what extent are public participation processes effectively implemented in practice?

Indicator Guidance:

This indicator should be applied to one or more case studies of public participation processes to assess how well rules are implemented in practice. When selecting case studies, researchers should identify a specific sector and type of process of interest; for example, participation in the design of a new forest policy or program. If a relevant process is ongoing, researchers may collect information through direct participation and observation. Otherwise, researchers should collect all available documentation from the process in question (e.g., meeting agendas, consultation workshop reports, final decisions) and interview different groups of stakeholders involved in the process. Interview subjects should include those administering the process, as well as those participating.

| Element of Quality | Guidance |
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| <p>1. Information. All relevant information related to the decision-making process is publicly disclosed at the outset.</p> | <p>Documentation associated with process should be reviewed to determine what information was made available to stakeholders in advance of the decision-making process. Agency officials responsible for engaging stakeholders should be interviewed to identify information shared, as well as stakeholders who were involved in the process to verify the information provided by the officials.</p> |
| <p>2. Procedures. A clear process and timeline for public participation is advertised and followed.</p> | <p>Researchers should review documentation about the process to determine if a clear timeline and procedures were set. Documentation of meeting minutes and interviews with agency staff and participants in the process should provide evidence as to clarity of the timeline and process. If a timeline is set out by law, the process should be compared against the legal requirements to determine compliance.</p> |
| <p>3. Stakeholders. All potentially affected stakeholders are identified and consulted.</p> | <p>Researchers should review meeting reports or other documentation of the process to identify which stakeholder groups were engaged in the process. Interviews with agency staff and participants can also provide this information. Researchers should attempt to draw conclusions about whether all relevant groups were included. The range of stakeholders to be engaged will likely depend on the type of process being assessed, for example national policy processes may include a broader range of groups than a district level decision.</p> |
| <p>4. Vulnerable groups. Special efforts are made to engage vulnerable or marginalized stakeholders.</p> | <p>Researchers should identify any relevant vulnerable groups that are likely to be impacted by the decision being made. Interviews with agency staff and with groups that were engaged should be conducted to evaluate who was engaged and what methods were used. Methods may include workshops, focus groups, or other culturally appropriate forms of engagement tailored to the groups being engaged.</p> |
| <p>5. Documentation. Public input gathered during the participation process is documented and publicly disclosed.</p> | <p>Researchers should identify whether any of the information collected from stakeholders during the decision-making process was documented and made publicly available. This information may be included in meeting reports, records of public comments, or could be compiled into response matrices that detail</p> |

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| | comments received and how they were addressed. Information should be made available through accessible channels. |
| 6. Final decision. The final decision is publicly disclosed. | Researchers should assess whether and how the final decision (e.g., laws, policies, project design documents) is publicly disclosed. Researchers may interview interested stakeholders to determine whether they were able to access the final decision to determine whether forms of public disclosure are generally known and used. |

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| 108. Implementation of public participation processes | | |
| Object of assessment: | | |
| EOQ | Y/N | Explanation |
| Information | | |
| Procedures | | |
| Stakeholders | | |
| Vulnerable groups | | |
| Documentation | | |
| Final decision | | |
| Additional notes: | | |
| Values | | Select |
| Not applicable/assessed | | |
| Zero to one elements of quality | | Low ____ |
| Two elements of quality | | Low-Medium ____ |
| Three elements of quality | | Medium ____ |
| Four elements of quality | | Medium-High ____ |
| Five or more elements of quality | | High ____ |
| Documentation: | | |
| Researcher name and organization: | | |
| Secondary sources: Record the following: document or source title, author or organization, date published, chapter or page, website (if relevant) | | |
| Primary sources: For each of the above conducted, record: - Interviewee/participant name(s) and title - Institution/company/organization -Location and date of interview | | |

109. Permanent platforms for multistakeholder participation

To what extent do effective permanent platforms exist to facilitate multistakeholder participation in decision-making processes?

Indicator Guidance:

This indicator should be applied to assess an existing permanent multistakeholder platform that is designed to generate dialogue and provide input to decision-makers on policy issues. These platforms may be formally established and recognized by the government (e.g., Indonesia’s National Forestry Council), donor sponsored (e.g., FLEGT platforms), or initiated by civil society (e.g., IIED’s Forest Governance Learning Groups). Platforms may also focus on a particular issue (e.g., REDD+, climate change, forest governance). Researchers should identify a relevant platform in a sector of interest and interview members about rules and activities. In addition, researchers should access documentation such as rules of procedure, position statements, meeting reports, or agendas. Finally, researchers may wish to interview outside actors such as donors or government officials (if not a part of the platform) about the general perception and level of influence of the platform.

| Element of Quality | Guidance |
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| 1. Goals. The platform has a clearly stated purpose and goals. | Researchers should identify whether the platform has an organizing document such as a charter or terms of reference that states the purpose and goals of the platform. Interviews can also be conducted with platform members. |
| 2. Inclusiveness. Membership or participation in the platform is open to all interested stakeholder groups. | Multistakeholder platforms should generally include representatives of relevant governance agencies, the private sector, civil society, and academia. In the forest sector, indigenous and local communities should also be included. In addition to considering different sectors of society, inclusive platforms should include women, youth, and other potentially marginalized groups. |
| 3. Representation. Processes to select platform representatives are transparent and socially legitimate. | The platform should allow member institutions to select representatives using internal processes. This is particularly important in platforms that include membership of forest communities or indigenous populations. Researchers should review how selection procedures are conducted in practice. |
| 4. Regular meetings. The platform meets on a regular basis. | The platform should meet on a semi-regular basis, for example quarterly or monthly. The schedule for the meetings should be clearly defined and well known to platform members. If possible, review meeting minutes to determine if meetings are well attended and carried out according to a clear schedule. |
| 5. Access to government. The platform has dedicated channels for engaging with and providing feedback to the government on forest-related issues. | Researchers should assess whether the platform has any formal procedures for engaging with the government. A multistakeholder platform may already have government membership. Other dedicated channels could include focal points with relevant ministries to facilitate information exchange, or platform working groups that engage government directly. If dedicated channels do not exist, researchers should still identify any informal ways in which platforms liaise with government officials. |
| 6. Influence. The platform’s recommendations are regularly | Researchers should identify a specific instance in which the platform worked to influence a policy or other decision, review |

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| incorporated into government decisions on forest-related issues. | any written comments or recommendations developed by the platform, and compare to the final decision. While platform language may not be directly included, researchers should assess whether the content of the recommendations was generally incorporated into the decision. Interviews with platform members and government staff about how feedback was received can also provide insight into the influence of the platform. |
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| 109. Permanent platforms for multistakeholder participation | | |
| Object of assessment: | | |
| EOQ | Y/N | Explanation |
| Goals | | |
| Inclusiveness | | |
| Representation | | |
| Regular meetings | | |
| Access to government | | |
| Influence | | |
| Additional notes: | | |
| Values | | Select |
| Not applicable/assessed | | |
| Zero to one elements of quality | | Low ____ |
| Two elements of quality | | Low-Medium ____ |
| Three elements of quality | | Medium ____ |
| Four elements of quality | | Medium-High ____ |
| Five or more elements of quality | | High ____ |
| Documentation: | | |
| Researcher name and organization: | | |
| Secondary sources: Record the following: document or source title, author or organization, date published, chapter or page, website (if relevant) | | |
| Primary sources: For each of the above conducted, record: - Interviewee/participant name(s) and title - Institution/company/organization -Location and date of interview | | |

6.2 Public access to information

110. Legal basis for forest transparency

To what extent does the legal framework guarantee public access to information regarding forests?

Indicator guidance:

This indicator should be applied to any laws ensuring that the public has access to information about forests. Researchers should identify all laws with provisions related to disclosure of information that apply to the forest sector. Relevant laws may include general legislation on freedom of information for the entire public sector, environmental laws and regulations, and sector-specific legislation such as forest laws and decrees. All applicable laws and regulations should be reviewed with respect to the elements of quality below. This analysis can be supplemented with interviews of legal experts to address questions related to clarity of legal procedures and existence of any anti-transparency measures in the legal framework.

| Element of Quality | Guidance |
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| 1. Publication of laws. The legal framework requires the government to publish all forest laws and regulations. | Rules should require laws to be published and identify mechanisms for doing so. Publication could occur via government websites, legal databases, or other country-specific mechanisms. For example, in Cameroon all laws enacted by the National Assembly must be published in the Official Gazette of the Republic of Cameroon, which is published daily in both official languages. |
| 2. Disclosure rules. The legal framework defines the type of forest information that should be made publicly available and explains why any information is kept confidential. | Rules should clearly identify what information is publicly available and what information is not required to be disclosed. In general, information on forest laws, state of the forests (e.g., information on forest cover, biodiversity), forest sector programs, and forest management activities should be accessible to the public. Rules should provide justification for information that is not disclosed, for example information that would jeopardize law enforcement operations, national security, or financial interests of a third party. Rules may also identify what information should be routinely made available and what information must be formally requested. |
| 3. Procedures. The legal framework establishes clear procedures for requesting and accessing information. | Rules should define procedures for submitting information requests. Procedures include how information requests should be submitted (e.g., in writing, using specific forms, or in person), the information that should be included in the request, where requests should be submitted, the timeframe for providing a response, and how responses should be transmitted. |
| 4. Absence of barriers to transparency. The legal framework does not include antitransparency policies that restrict the ability or willingness of public officials to disseminate information. | Rules that restrict the ability or willingness of officials to disclose information may be found in access to information laws, or within administrative codes of conduct more broadly. For example, rules should explicitly provide protection for officials who disseminate information provided it is in accordance with procedures set out in the law. Other barriers to transparency may include broad discretion for public agencies to decide what information is disclosed. |
| 5. No cost. The legal framework states that information should be | Rules should ensure that information is available free of charge to citizens. Rules may differentiate between information that is |

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| available free of charge. | free of charge and cases in which a fee should be charged. Rules should attempt to ensure that any fees are reasonable and do not exceed the cost of searching for and communicating the information requested. |
| 6. Appeals. The legal framework defines clear mechanisms or procedures to appeal information requests that have been denied or ignored. | Rules should define procedures for appealing denied information requests. Procedures include how appeals should be submitted (e.g., in writing, specific forms, or in person), the information that should be included, where appeals should be submitted, the timeframe for providing a response, and how responses should be transmitted. |

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| 110. Legal basis for forest transparency | | |
| Object of assessment: | | |
| EOQ | Y/N | Explanation |
| Publication of laws | | |
| Disclosure rules | | |
| Procedures | | |
| Absence of barriers to transparency | | |
| No cost | | |
| Appeals | | |
| Additional notes: | | |
| Values | | Select |
| Not applicable/assessed | | |
| Zero to one elements of quality | | Low ____ |
| Two elements of quality | | Low-Medium ____ |
| Three elements of quality | | Medium ____ |
| Four elements of quality | | Medium-High ____ |
| Five or more elements of quality | | High ____ |
| Documentation: | | |
| Researcher name and organization: | | |
| Secondary sources: Record the following: document or source title, author or organization, date published, chapter or page, website (if relevant) | | |
| Primary sources: For each of the above conducted, record: - Interviewee/participant name(s) and title - Institution/company/organization -Location and date of interview | | |

111. Transparency of government agencies

To what extent do government agencies promptly and proactively disclose information to the public?

Indicator Guidance:

This indicator should be applied to assess how a specific government agency of interest discloses information to the public. Researchers should identify one or several agencies of interest—such as agencies responsible for forests, environment, land affairs, mining, or agriculture—and evaluate how the agency complies with any relevant rules on information disclosure. Researchers should conduct interviews with agency staff in charge of maintaining records and processing information requests. In addition, it is useful to identify specific types of information that may be of value in the assessment process, submit information requests, and track the response rate of the agency in providing the information. Even if legislation on access to information does not exist, researchers should still evaluate whether and how the agency discloses information.

| Element of Quality | Guidance |
|---|--|
| <p>1. Publication of laws. Laws and regulations are published in a timely manner.</p> | <p>Based on the sector of interest, researchers should make a list of major laws and regulations governing the sector and attempt to access published copies of these laws. Researchers should identify which laws have been proactively distributed by the relevant agency through websites or hard copy distribution. Researchers should also determine whether laws are available via formal channels or informal information requests.</p> |
| <p>2. Disclosure. Government agencies regularly disclose all information required by law.</p> | <p>Researchers should compare information that is required by law to be proactively disclosed with the information made available by the relevant agency. Researchers should access agency websites, interview agency staff in charge of information disclosure, and make information requests to document what information is available. If the law does not define what information should be disclosed, researchers should still attempt to identify what information is available and what is missing.</p> |
| <p>3. Information platforms. Government agencies have dedicated platforms for managing and disclosing information to the public.</p> | <p>Agencies may have online databases, dedicated offices for managing records and archives, or other information centers at national and local scales. Information platforms may also be internal systems to facilitate information management and keep track of information requests.</p> |
| <p>4. Disclosure methods. Methods of disclosing information are adapted to meet the needs of different groups.</p> | <p>Researchers should identify the different channels used to publicly disclose information and determine whether an adequate range of options are used to reach different groups. Disclosure methods may include websites, hard copy distribution, media, newsletters, pamphlets, radio communications, and posters. Appropriateness of disclosure methods could also be assessed through interviews with different groups.</p> |
| <p>5. Timeliness. Government agencies respond to public requests for information in a timely manner.</p> | <p>Researchers may wish to submit a series of requests to document the process and the timeliness of responses, or conduct interviews with individuals who have routinely tried to access government information. Researchers should document when requests are submitted and responded to, and note whether responses to information requests comply with procedures set</p> |

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| | out in the law where relevant. |
| 6. Appeals. Denied information requests are appealed and resolved in a timely manner. | If any information requests made by researchers or interview subjects are denied, researchers should document the result of the appeals process as well as the time to receive a response to an appeal. Researchers should note whether responses to appeals comply with procedures set out in the law. |

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| 111. Transparency of government agencies | | |
| Object of assessment: | | |
| EOQ | Y/N | Explanation |
| Publication of laws | | |
| Disclosure | | |
| Information platforms | | |
| Disclosure methods | | |
| Timeliness | | |
| Appeals | | |
| Additional notes: | | |
| Values | | Select |
| Not applicable/assessed | | |
| Zero to one elements of quality | | Low ____ |
| Two elements of quality | | Low-Medium ____ |
| Three elements of quality | | Medium ____ |
| Four elements of quality | | Medium-High ____ |
| Five or more elements of quality | | High ____ |
| Documentation: | | |
| Researcher name and organization: | | |
| Secondary sources: Record the following: document or source title, author or organization, date published, chapter or page, website (if relevant) | | |
| Primary sources: For each of the above conducted, record: - Interviewee/participant name(s) and title - Institution/company/organization -Location and date of interview | | |

112. Accessibility of public information

To what extent is publicly disclosed information easily accessible and understandable to the majority of citizens?

Indicator Guidance:

This indicator evaluates the methods by which information is disclosed to the public and whether efforts are made to make it both available and usable to a range of groups. Researchers should begin by narrowing the focus to assess a particular type of information; it could be related to a specific process (e.g., forest law revision), issue (e.g., tenure rights in forests), or program (a benefit sharing initiative). Researchers should then identify the types of information that should be made available and evaluate the needs of the target user group. Researchers should conduct interviews with different stakeholder groups to evaluate their level of access, and with government staff responsible for providing information. They may also wish to independently assess the information being provided.

| Element of Quality | Guidance |
|---|--|
| 1. Convenience. Information is provided in convenient and accessible locations. | Researchers should identify how information is provided and evaluate the level of accessibility. Accessibility may refer to location of the information, as well as the method of disclosure. For example, for local stakeholders, websites may not be as accessible as information provided in local government offices. |
| 2. Affordability. Information is provided free of charge or at affordable rates. | Researchers should conduct several information requests and gather information on whether fees were assessed and the amounts. If relevant, charges applied should be compared to rules governing information access to determine if they were in line with what is allowed. |
| 3. Languages. Information is provided in relevant languages. | Information should be provided in all official languages of the country of assessment. In some cases, it may also be necessary for information to be provided in local languages. Depending on the scope and scale of the assessment, researchers should use their discretion to identify instances in which translations to local languages should be done and assess whether this occurs. For example, a new program designed to increase participation in community forestry would likely want to translate documents into languages of the target communities. |
| 4. Usability. Information is provided in usable formats. | Usable information should be available in formats that are at an adequate scale to convey information and a suitable level of detail. Information may also be designed to address the specific needs of a target group. Researchers should assess how groups receiving information understand the information provided, and whether they take any actions based on the information provided. |

| 112. Accessibility of public information | | |
|---|------------|--------------------|
| Object of assessment: | | |
| EOQ | Y/N | Explanation |
| Convenience | | |
| Affordability | | |
| Languages | | |
| Usability | | |
| Additional notes: | | |
| Values | | Select |
| Not applicable/assessed | | |
| Zero to one elements of quality | | Low ____ |
| Two elements of quality | | Medium ____ |
| Three elements of quality | | Medium-High ____ |
| Four elements of quality | | High ____ |
| Documentation: | | |
| Researcher name and organization: | | |
| Secondary sources: Record the following: document or source title, author or organization, date published, chapter or page, website (if relevant) | | |
| Primary sources: For each of the above conducted, record: - Interviewee/participant name(s) and title - Institution/company/organization -Location and date of interview | | |

6.3 Financial transparency and accountability

113. Legal basis for public sector financial management

To what extent does the legal framework promote responsible financial management in the public sector?

Indicator Guidance:

This indicator assesses the laws and requirements in place to ensure that public agencies disclose fiscal information to the public. Researchers should review any legal requirements related to public sector financial management, which may include the finance law as well as administrative laws or codes detailing rules and procedures for public sector agencies.

| Element of Quality | Guidance |
|--|---|
| 1. Budget statements. The legal framework states that budget statements of government agencies must be inclusive of all fiscal transactions. | Rules should require that budget statements of public agencies include all relevant information related to agency revenues and expenditures. These may include financial forecasts, balance sheets, operating statements, and loan information. |
| 2. Disclosure of revenues and assets. The legal framework requires that all agency revenues and asset holdings be publicly disclosed. | Rules should require disclosure of agency revenues and assets (e.g., financial holdings, infrastructure). |
| 3. Audit reports. The legal framework requires that independently audited reports be prepared for the legislature and public showing clearly how public funds have been used. | Rules should require independent audits of governance agencies to be conducted and shared with the legislature and general public. Rules may also set out specific procedures and timelines for disclosure. |
| 4. Accountability. The legal framework states that government agencies are legally accountable for funds they collect and use. | Rules should hold public agencies legally accountable for government funds collected and used. This may include a clear statement in the Constitution or laws related to public sector fiscal management. |

| 113. Legal basis for public sector financial management | | |
|---|------------|--------------------|
| Object of assessment: | | |
| EOQ | Y/N | Explanation |
| Budget statements | | |
| Disclosure of revenues and assets | | |
| Audit reports | | |
| Accountability | | |
| Additional notes: | | |
| Values | | Select |
| Not applicable/assessed | | |
| Zero to one elements of quality | | Low ____ |
| Two elements of quality | | Medium ____ |
| Three elements of quality | | Medium-High ____ |
| Four elements of quality | | High ____ |
| Documentation: | | |
| Researcher name and organization: | | |
| Secondary sources: Record the following: document or source title, author or organization, date published, chapter or page, website (if relevant) | | |
| Primary sources: For each of the above conducted, record: - Interviewee/participant name(s) and title - Institution/company/organization -Location and date of interview | | |

114. Government financial accounting systems

To what extent do government agencies implement effective accounting systems to track public revenues and expenditures?

Indicator Guidance:

This indicator should be applied to the accounting policies and practices of a specific government agency of interest. Researchers should gather any documentation related to the agency's financial practices, such as annual reports, reviews by external organizations (such as Transparency International's National Integrity System assessments), reports to the legislature, audits, or budget statements. In addition, they should conduct interviews with agency staff responsible for accounting. Since government financial information is often sensitive, researchers may face challenges in accessing data and interviewing staff. In this case, they should document any information requests, record where information was not available, and look for outside sources with knowledge of the accounting system.

| Element of Quality | Guidance for Interpreting Elements of Quality |
|--|---|
| 1. Comprehensiveness. The accounting system records all types of relevant transactions. | Transactions that should be included in the agency's accounting system include purchases, loans, contracts, deposits or bonds received, payments, and transfers of funds (e.g., to local offices). |
| 2. Harmonization of standards. Accounting standards and practices are harmonized across different levels of government. | Researchers should identify whether any national or international accounting standards are required to be used across all government agencies. This may be required by law or government code of procedures. Evidence that similar standards are being used may be found in agency financial audits, or through interviews. |
| 3. Coordination. The accounting system includes effective mechanisms for collecting and consolidating subnational data. | Researchers should evaluate whether agency financial data at subnational levels is effectively compiled. Agencies may have standardized templates for collecting information, regular reporting deadlines for subnational offices regarding their fiscal activities, or computer systems to facilitate input and compilation of financial data across scales. |
| 4. Data reconciliation. Accounting data is regularly reconciled against internal and external data sources. | Data reconciliation refers to ensuring that information coming into the system from different sources is consistent; for example, that internal reporting on expenditures for equipment match any bills or invoices received for purchases. Researchers should review accounting standards, audit reports, or interview agency accounting staff to assess whether this is done and how often. |
| 5. Internal controls. Internal controls are in place to check and verify the recording practices of accountants. | Internal controls in accounting systems are designed to ensure that operations are efficient, reporting mechanisms are reliable, and systems are in compliance with relevant laws. Common internal controls for accounting systems include data reconciliation, authorization requirements for certain types of transactions, separation of staff tasks across different functions of the accounting system, monitoring of compliance, and risk assessment of internal systems. |

| 114. Government financial accounting systems | | |
|---|------------|--------------------|
| Object of assessment: | | |
| EOQ | Y/N | Explanation |
| Comprehensiveness | | |
| Harmonization of standards | | |
| Coordination | | |
| Data reconciliation | | |
| Internal controls | | |
| Additional notes: | | |
| Values | | Select |
| Not applicable/assessed | | |
| Zero to one elements of quality | | Low ____ |
| Two elements of quality | | Low-Medium ____ |
| Three elements of quality | | Medium ____ |
| Four elements of quality | | Medium-High ____ |
| Five elements of quality | | High ____ |
| Documentation: | | |
| Researcher name and organization: | | |
| Secondary sources: Record the following: document or source title, author or organization, date published, chapter or page, website (if relevant) | | |
| Primary sources: For each of the above conducted, record: - Interviewee/participant name(s) and title - Institution/company/organization -Location and date of interview | | |

115. Disclosure of government financial reports

To what extent do government agencies regularly disclose comprehensive and accurate financial reports?

Indicator Guidance:

This indicator should be applied to the same agency as Indicator 114 to assess whether financial reports are routinely disclosed. Researchers should identify any rules governing financial disclosure and assess the agency's compliance by reviewing its financial statements. If information is not publicly available, they should attempt to gather evidence through interviews with agency staff with knowledge of financial reporting.

| Element of Quality | Guidance |
|--|--|
| 1. Revenues and spending. Financial reports are comprehensive of all revenues and spending. | If requirements for financial reporting are defined in law or procedures, researchers should review reports to determine whether they comply with all requirements regarding reporting of revenues and spending. In the absence of clear rules, comprehensiveness can be assessed by whether general categories of revenue and spending are covered. For agencies that manage extra-budgetary funds, researchers should also note whether these are included in financial reports. |
| 2. Asset disclosure. Financial reports disclose information on agency asset holdings. | If requirements for asset disclosure are defined in law or procedures, researchers should review reports to determine whether they comply with all requirements. In the absence of rules, researchers should review agency reports or financial audits to determine whether financial and other assets are disclosed. |
| 3. Disclosure of revenue distribution. Financial reports disclose information on how revenues are distributed to subnational governments, local offices of the agency, or nongovernmental bodies. | This element of quality should only be evaluated if the agency being assessed distributes revenue to subnational governments, local agency offices, or nongovernmental bodies (e.g., revenue distribution of forest concession royalties). Researchers should review financial reports and audits to determine whether information on revenue distribution is disclosed. |
| 4. Timely reports. Financial reports are generated in a timely and regular fashion. | Financial reports should be developed at least annually or in accordance with relevant laws. They should be disclosed within a reasonable time period; guidance from the Public Expenditure and Accountability Framework suggests no later than 6 months after the end of the fiscal year. Researchers should collect reports from over a reasonable timeframe (e.g., the past 5 years) to determine whether they are being produced regularly. |
| 5. Disclosure of reports. Financial reports are publicly disclosed. | Public disclosure of financial reports may be available online, by request, or in print. If reports are sent to the legislature for review, they may also be made publicly available through the office of the legislature. |

| 115. Disclosure of government financial reports | | |
|---|------------|--------------------|
| Object of assessment: | | |
| EOQ | Y/N | Explanation |
| Revenues and spending | | |
| Asset disclosure | | |
| Disclosure of revenue distribution | | |
| Timely reports | | |
| Disclosure of reports | | |
| Additional notes: | | |
| Values | | Select |
| Not applicable/assessed | | |
| Zero to one elements of quality | | Low ____ |
| Two elements of quality | | Low-Medium ____ |
| Three elements of quality | | Medium ____ |
| Four elements of quality | | Medium-High ____ |
| Five elements of quality | | High ____ |
| Documentation: | | |
| Researcher name and organization: | | |
| Secondary sources: Record the following: document or source title, author or organization, date published, chapter or page, website (if relevant) | | |
| Primary sources: For each of the above conducted, record: - Interviewee/participant name(s) and title - Institution/company/organization -Location and date of interview | | |

116. Internal financial audit systems

To what extent do government agencies have effective internal financial audit systems?

Indicator Guidance:

This indicator evaluates the internal control and audit procedures of a specific government agency as well as how those procedures are implemented. Researchers should identify a specific agency of interest and review any relevant rules or policies related to financial management. Agencies may have their own rules, or there may be national rules for internal auditing that apply to the public sector as a whole. Since this information may be difficult to access, it will also be important to interview staff of the relevant agencies about internal audit practices.

| Element of Quality | Guidance |
|--|--|
| 1. Dedicated staff. The agency has dedicated staff responsible for regular internal auditing of forest agency financial activity. | Staff responsible for conducting internal agency audits should be independent of the agency's day to day financial management operations or at least not be assigned to assess operations for which they are routinely responsible. Audit staff may be housed within a specific unit of the agency, or in some cases may be part of a centralized government agency responsible for internal agency audits. |
| 2. Procedures. Auditing procedures adhere to professional standards and practices. | Researchers should assess compliance with government wide standards and practices identified in Indicator 113. If standards do not exist, researchers should access information on the procedures followed and interview auditing experts about the procedures and whether they comply with professionally accepted standards and practices. |
| 3. Comprehensiveness. Auditing is comprehensive of relevant accounting systems and procedures. | Comprehensive internal audits should review financial operations and systems in place. These typically include financial statements, accounting procedures, and functioning of internal control mechanisms. Internal audits should assess compliance with relevant laws and standards for fiscal management, and may include risk assessment of the agency's financial operations. |
| 4. Disclosure of reports. Annual audit reports are publicly disclosed. | Researchers should determine whether reports are proactively made available. Audit reports may be available online or in print. If not disclosed, researchers should determine whether reports are available on request. |
| 5. Corrective measures. The agency promptly addresses problems identified in audit reports. | Audit reports should identify problems in the financial system, attempt to identify causes, and propose solutions. Researchers should review reports to identify problems and suggested solutions. Interviews with agency staff or review of reports from several consecutive years can provide information on whether problems persist or have been rectified. Actions to address problems may also be outlined in agency work plans or strategy documents. |

| | | |
|---|-----|------------------|
| 116. Internal financial audit systems | | |
| Object of assessment: | | |
| EOQ | Y/N | Explanation |
| Dedicated staff | | |
| Procedures | | |
| Comprehensiveness | | |
| Disclosure of reports | | |
| Corrective measures | | |
| Additional notes: | | |
| Values | | Select |
| Not applicable/assessed | | |
| Zero to one elements of quality | | Low ____ |
| Two elements of quality | | Low-Medium ____ |
| Three elements of quality | | Medium ____ |
| Four elements of quality | | Medium-High ____ |
| Five elements of quality | | High ____ |
| Documentation: | | |
| Researcher name and organization: | | |
| Secondary sources: Record the following: document or source title, author or organization, date published, chapter or page, website (if relevant) | | |
| Primary sources: For each of the above conducted, record: - Interviewee/participant name(s) and title - Institution/company/organization -Location and date of interview | | |

117. External financial audit systems

To what extent are government agencies subject to regular external financial audits?

Indicator Guidance:

This indicator assesses whether public sector agencies are subject to regular external auditing by an independent body to ensure oversight of fiscal activity. Researchers should apply this indicator to the most recent audit of the government agency assessed in Indicators 114-116. Researchers should access audit documents and conduct interviews with the auditors as well as the agency that is being audited.

| Element of Quality | Guidance |
|--|---|
| 1. Independent audit. The agency is audited annually by an independent external body. | Independent audits should be conducted by a body that is external to the government agency being audited. A national audit office may be tasked with conducting external audits of government agencies, or the audit may be contracted by a team of external auditing consultants. Researchers should determine who conducts external audits and whether audits are completed on an annual basis. |
| 2. Mandate. The auditing body has a sufficient mandate to access financial systems and request information required to conduct a comprehensive audit. | Rules for external audits may be outlined in law, or in a contract in the case of audit consultants. Researchers should access any documents setting out the mandate of the auditors to assess whether it allows them to review financial systems and request information of the agency being audited. Necessary information may include documentation of fiscal transactions, balance sheets, and internal control systems. |
| 3. Standards. External audits adhere to professional standards and practices. | Researchers should assess compliance with government wide standards and practices (for example, if auditing requirements are identified in Indicator 113) or with procedures of the external auditing institution. If standards do not exist, researchers should collect information on the procedures followed and interview external experts about whether they comply with professionally accepted standards and practices. |
| 4. Comprehensiveness. External audits are comprehensive of relevant accounting systems and procedures. | External audits are typically focused on assessing the accuracy and completeness of financial statements to assess whether they reflect the actual financial situation of the entity being audited. External auditors should review the financial reports of the agency in question. Auditors may also assess the functioning of the internal controls of the organization. Researchers should identify the information and processes reviewed by the auditors. |
| 5. Disclosure of reports. Audit reports are publicly disclosed. | Researchers should determine whether reports are proactively made available. Audit reports may be available online or in print. If not disclosed, researchers should determine whether reports are available on request. |
| 6. Corrective measures. The agency addresses problems identified in audit reports. | Researchers should review external audit reports to identify problems, causes, and proposed solutions. Interviews with agency staff or review of reports from several consecutive years should provide information on whether problems persist or have been rectified. Actions to address problems may also be outlined in agency work plans or strategy documents. |

| | | |
|---|-----|------------------|
| 117. External financial audit systems | | |
| Object of assessment: | | |
| EOQ | Y/N | Explanation |
| Independent audit | | |
| Mandate | | |
| Standards | | |
| Comprehensiveness | | |
| Disclosure of reports | | |
| Corrective measures | | |
| Additional notes: | | |
| Values | | Select |
| Not applicable/assessed | | |
| Zero to one elements of quality | | Low ____ |
| Two elements of quality | | Low-Medium ____ |
| Three elements of quality | | Medium ____ |
| Four elements of quality | | Medium-High ____ |
| Five or more elements of quality | | High ____ |
| Documentation: | | |
| Researcher name and organization: | | |
| Secondary sources: Record the following: document or source title, author or organization, date published, chapter or page, website (if relevant) | | |
| Primary sources: For each of the above conducted, record: - Interviewee/participant name(s) and title - Institution/company/organization -Location and date of interview | | |

6.4 Anticorruption measures

118. Legal basis for combatting corruption

To what extent does the legal framework seek to prevent and combat corruption?

Indicator Guidance:

This indicator should be applied to assess all relevant laws and policies in place to combat corruption. Anticorruption legislation may be standalone, or included as part of public sector codes of conduct or other administrative laws. Researchers should collect and review legal documents as well as any government strategies focused on corruption.

| Element of Quality | Guidance |
|--|--|
| <p>1. Definition of corruption. The legal framework clearly and comprehensively defines corrupt practices as illegal.</p> | <p>Researchers should assess the comprehensiveness of the legal framework by identifying whether rules explicitly define what constitutes corruption under the law. Examples of activities that may be defined as corruption include: bribery, extortion, nepotism, embezzlement, money laundering, using confidential government information for private gain, and misuse of public property.</p> |
| <p>2. Penalties. The legal framework defines clear penalties for corruption.</p> | <p>Rules should outline clear penalties for corruption activities. Penalties may be differentiated according to the type of corruption action as well as the severity of the crime.</p> |
| <p>3. Anticorruption institution. The legal framework establishes a government institution tasked with monitoring and investigating corruption.</p> | <p>Researchers should identify whether rules call for establishment of a government anticorruption institution. Such institutions may be explicitly tasked with monitoring corruption, or could be responsible for more general government oversight such as an ethics office. In the absence of a dedicated institution, researchers should identify any offices or units within government agencies that have a mandate to address corruption.</p> |
| <p>4. Anticorruption strategy. A national strategy exists for combatting corruption.</p> | <p>Researchers should identify whether the government has developed a national anticorruption strategy. Such an effort may be led by an anticorruption institution, finance ministry, or other relevant agency. In the absence of a national strategy, researchers should identify any agency-specific strategies with relevance for the assessment (e.g., forest, land, or extractive sectors) or assess whether actions to address corruption are incorporated into other national strategies (e.g., related to economic development or strengthening governance).</p> |

| | | |
|---|-----|------------------|
| 118. Legal basis for combatting corruption | | |
| Object of assessment: | | |
| EOQ | Y/N | Explanation |
| Definition of corruption | | |
| Penalties | | |
| Anticorruption institutions | | |
| Anticorruption strategy | | |
| Additional notes: | | |
| Values | | Select |
| Not applicable/assessed | | |
| Zero to one elements of quality | | Low ____ |
| Two elements of quality | | Medium ____ |
| Three elements of quality | | Medium-High ____ |
| Four elements of quality | | High ____ |
| Documentation: | | |
| Researcher name and organization: | | |
| Secondary sources: Record the following: document or source title, author or organization, date published, chapter or page, website (if relevant) | | |
| Primary sources: For each of the above conducted, record: - Interviewee/participant name(s) and title - Institution/company/organization -Location and date of interview | | |

119. Quality of anticorruption institutions

To what extent are dedicated and effective institutions in place to combat corruption?

Indicator Guidance:

An anticorruption institution is defined by USAID as a “separate, permanent government agency whose primary function is to provide centralized leadership in core areas of anticorruption activity.”²² This indicator should be applied to a dedicated anticorruption institution if one exists in the country of assessment. If a central institution does not exist, countries may have anticorruption units or commissions within government agencies that could be assessed. Once researchers have identified the relevant institution, they should collect any information regarding the institution’s governance, design, and mandate. Researchers should also interview staff of the anticorruption institution and external experts with knowledge of the institution (e.g., civil society, donors) to assess its independence and overall performance.

| Element of Quality | Guidance |
|---|---|
| 1. Independence. Anticorruption institutions have autonomous governance structures. | Researchers should assess whether the rules and structure of the anticorruption institution support its ability to function independently. Measures to promote independence often include ensuring that the agency’s budget is approved by the legislature rather than the executive branch and that hiring practices are rigorous and not subject to interference. In some cases, the agency is separate from the executive branch of government to promote their autonomy; however, this does not always result in allowing the agency to operate without executive interference. Researchers should also assess whether anticorruption institutions are generally allowed to function independently in practice. |
| 2. Investigative powers. Anticorruption institutions have sufficient powers to investigate and gather evidence on corruption cases. | Researchers should review rules or other relevant documents establishing the investigative powers of anticorruption institutions. While the investigative powers will vary depending on the type of institutions, they should allow the institution to respond to complaints, initiate investigations, and collect evidence. Broad investigative powers often include similar powers to those of law enforcement agencies, such as conducting wiretaps, examining financial records of suspects, freezing assets, accessing documents and witnesses, and protecting informants. |
| 3. Jurisdiction. Anticorruption institutions have broad jurisdiction to investigate corruption across the legislative, executive, and judicial branches of government. | Researchers should review rules or other relevant documents setting out the jurisdiction of the anticorruption agency to investigate instances of corruption. They should note whether the agency is able to investigate officials in all government branches or if any restrictions are placed on their operations. |
| 4. Prosecution. Anticorruption institutions have sufficient powers to prosecute or assist in the prosecution of corruption | Researchers should review whether anticorruption institutions have the power to prosecute corruption cases and identify any limitation that might impact prosecutorial power. In some cases, a separate judicial structure may be in charge of prosecuting |

²² “Anticorruption Agencies (ACAs).” United States Agency for International Development (USAID) Office of Democracy and Governance. June 2006. http://www.agora-parl.org/sites/default/files/USAID%20-%20Anticorruption%20agencies%20-%202006.2006%20-%20EN%20-%20PACE_0.pdf

| | |
|--|---|
| cases. | corruption cases. In this case, rules should establish clear mechanisms for coordination between the anticorruption institution and those responsible for prosecution. |
| 5. Capacity. Anticorruption institutions have sufficient financial and human resources to carry out their mandates. | Researchers should determine whether the anticorruption institution has a sufficient budget to carry out its mandate. Such information may be available through interviews or agency performance reports; if these are unavailable, information such as number of cases investigated or backlogs of cases may indicate resource constraints. In addition, researchers should assess whether agency staff have expertise in law, law enforcement, evidence collection, and prosecuting cases if this is included in the scope of powers. |

| | | |
|---|-----|------------------|
| 119. Quality of anticorruption institutions | | |
| Object of assessment: | | |
| EOQ | Y/N | Explanation |
| Independence | | |
| Investigative powers | | |
| Jurisdiction | | |
| Prosecution | | |
| Capacity | | |
| Additional notes: | | |
| Values | | Select |
| Not applicable/assessed | | |
| Zero to one elements of quality | | Low ____ |
| Two elements of quality | | Low-Medium ____ |
| Three elements of quality | | Medium ____ |
| Four elements of quality | | Medium-High ____ |
| Five elements of quality | | High ____ |
| Documentation: | | |
| Researcher name and organization: | | |
| Secondary sources: Record the following: document or source title, author or organization, date published, chapter or page, website (if relevant) | | |
| Primary sources: For each of the above conducted, record: - Interviewee/participant name(s) and title - Institution/company/organization -Location and date of interview | | |

120. Mechanisms to report corruption

To what extent are effective mechanisms in place for receiving and investigating public reports of corruption?

Indicator Guidance:

This indicator should be applied to assess any systems in place for reporting corruption to the anticorruption institution (or other relevant body assessed in Indicator 119). Researchers should review procedures of any relevant anticorruption institutions or units that enable the public to submit evidence or complaints associated with corruption. They should also interview staff of the anticorruption institution.

| Element of Quality | Guidance |
|--|---|
| 1. Reporting. Anticorruption institutions have dedicated mechanisms that receive and follow up on public reports of corruption. | Researchers should assess whether mechanisms exist for the public to report instances of corruption. Examples include offices for filing complaints, anonymous hotlines, or websites. If possible, researchers should document how frequently such mechanisms are used to report corruption. |
| 2. Protection from retaliation. Protection measures exist to shield individuals who report instances of corruption from retaliation. | Researchers should assess whether government codes of conduct or ethics establish clear protection from retaliation for individuals who report instances of corruption. Protections may include protecting the anonymity of informants or enforcing rules that prevent efforts to remove the individual from his or her position. |
| 3. Investigation. Public reports of corruption are investigated in a timely manner. | Researchers should review any documents detailing performance of the anticorruption institution and interview agency staff about the timeliness of investigations. They should attempt to document the time period between reporting of corruption, investigation, and actions taken if evidence of corruption is obtained. |
| 4. Enforcement. Confirmed instances of corruption are reported to the relevant enforcement or prosecution authority for follow-up action. | Researchers should review any available information detailing how often investigations that revealed corruption lead to follow-up actions. Follow-up actions may include suspension or termination of government employees, assessment of financial penalties, or judicial action. Researchers should note that follow-up actions may be taken by the anticorruption institution, or by another relevant law enforcement agency depending on the institutional structure in the country of assessment. Information on follow-up actions may be found in documents such as performance reports of the anticorruption institution or external evaluations of its performance. |

| 120. Mechanisms to report corruption | | |
|---|-----|------------------|
| Object of assessment: | | |
| EOQ | Y/N | Explanation |
| Reporting | | |
| Protection from retaliation | | |
| Investigation | | |
| Enforcement | | |
| Additional notes: | | |
| Values | | Select |
| Not applicable/assessed | | |
| Zero to one elements of quality | | Low ____ |
| Two elements of quality | | Medium ____ |
| Three elements of quality | | Medium-High ____ |
| Four elements of quality | | High ____ |
| Documentation: | | |
| Researcher name and organization: | | |
| Secondary sources: Record the following: document or source title, author or organization, date published, chapter or page, website (if relevant) | | |
| Primary sources: For each of the above conducted, record: - Interviewee/participant name(s) and title - Institution/company/organization -Location and date of interview | | |

121. Conflict of interest laws

To what extent are there appropriate conflict of interest laws for public officials?

Indicator Guidance:

This indicator assesses the rules governing the conduct of public officials regarding potential conflicts of interest. Conflicts of interest may occur when a public sector official has interests that are in conflict with his or her roles and responsibilities as a public official. For example, an official that owns an interest in a mining company would have a conflict of interest if he or she was responsible for deciding whether to give the company a permit to operate. Researchers should review any rules related to conduct of public officials, which may be found in codes of conduct or ethics, administrative laws, or conflict of interest policies (these may be government wide or unique to a specific agency).

| Element of Quality | Guidance for Interpreting Elements of Quality |
|---|--|
| <p>1. Conflict of interest disclosure. The legal framework requires public officials to disclose conflicts of interest related to their responsibilities as public servants.</p> | <p>Rules should require public officials to disclose conflicts of interest related to their responsibilities. Rules should clearly state which government officials are covered by these requirements (e.g., executive branch). They should also include clear procedures on how conflicts are disclosed and to whom the information must be given.</p> |
| <p>2. Financial asset disclosure. The legal framework requires public disclosure of financial assets for high-level government officials and their families.</p> | <p>Rules should require high-level government officials to disclose their financial assets. Rules should identify which officials must disclose their assets, set clear timelines for disclosure, and provide guidance on information to be disclosed. In general, financial disclosure should include income as well as assets such as real estate, personal bank accounts, retirement accounts, stocks, and bonds.</p> |
| <p>3. Gift restrictions. The legal framework limits the types of gifts and hospitality that can be offered to government officials.</p> | <p>Rules should clearly outline any restrictions on gifts that can be accepted by government officials in certain circumstances. In general, these rules are designed to apply to officials receiving gifts from anyone currently doing business or attempting to conduct business with the government agency in question. Rules should clearly define what constitutes a “gift” as well as any reasonable exceptions.</p> |
| <p>4. Waiting period. The legal framework restricts former public officials from lobbying positions that seek to influence government colleagues without an adequate waiting period.</p> | <p>Rules should clearly outline any restrictions related to former public officials seeking to lobby, influence, or otherwise do business with their former agency. Rules often apply to senior officials, and may include different requirements for officials as defined by title or salary level. Rules should stipulate the length of the waiting periods, often 1-2 years.</p> |
| <p>5. Penalties. The legal framework establishes clear penalties for public officials who violate conflict of interest or asset disclosure rules.</p> | <p>Rules should clearly define any penalties related to violation of rules governing conflicts of interest, asset disclosure, or other ethical violations. Penalties may be civil or criminal depending on the nature and severity of the infraction.</p> |

| | | |
|---|-----|------------------|
| 121. Conflict of interest laws | | |
| Object of assessment: | | |
| EOQ | Y/N | Explanation |
| Conflict of interest disclosure | | |
| Financial asset disclosure | | |
| Gift restrictions | | |
| Waiting period | | |
| Penalties | | |
| Additional notes: | | |
| Values | | Select |
| Not applicable/assessed | | |
| Zero to one elements of quality | | Low ____ |
| Two elements of quality | | Low-Medium ____ |
| Three elements of quality | | Medium ____ |
| Four elements of quality | | Medium-High ____ |
| Five elements of quality | | High ____ |
| Documentation: | | |
| Researcher name and organization: | | |
| Secondary sources: Record the following: document or source title, author or organization, date published, chapter or page, website (if relevant) | | |
| Primary sources: For each of the above conducted, record: - Interviewee/participant name(s) and title - Institution/company/organization -Location and date of interview | | |

122. Implementation and enforcement of conflict of interest laws

To what extent are conflict of interest laws for public officials effectively implemented and enforced?

Indicator Guidance:

This indicator evaluates the extent to which public officials comply with policies governing conflicts of interest assessed in Indicator 121. Researchers may choose to narrow the focus of this indicator by identifying a specific agency or department to which to apply the indicator. They should collect any documentation related to staff compliance with codes of conduct and ethics. They should also conduct interviews with agency staff subject to conflict of interest rules, as well as any officials responsible for ensuring compliance or enforcing conflict of interest rules.

| Element of Quality | Guidance for Interpreting Elements of Quality |
|---|--|
| <p>1. Awareness. Public officials receive training in and are aware of requirements to disclose conflicts of interest or financial assets.</p> | <p>Researchers should interview public officials in an agency(s) of interest to assess whether they have received training on rules related to disclosure of conflicts of interests and financial assets. Human resources departments of the agency(s) in question or government bodies responsible for overseeing civil codes of conduct may also have relevant information on whether staff receive training as part of orientations or through ongoing staff development.</p> |
| <p>2. Disclosure. Public officials disclose conflicts of interest and financial assets as required by law.</p> | <p>Researchers should assess the level of compliance with disclosure rules. This information may be publicly disclosed by the agencies, or it may be reported only to internal units responsible for collecting and monitoring this information. Researchers should interview relevant staff. They may also wish to conduct media research to look for examples of whether any cases of disclosure policies being violated have been made public.</p> |
| <p>3. Public availability. Conflict of interest and financial asset disclosure information is publicly available.</p> | <p>Researchers should review agency documentation to determine whether and how information disclosed on conflicts of interests and financial assets for high level officials is publicly disclosed.</p> |
| <p>4. Monitoring. Potential conflicts of interest are monitored and investigated.</p> | <p>Researchers should assess whether there are government staff responsible for monitoring and investigating potential conflicts of interest. These staff may be internal to the agency(s) of interest (e.g., internal anticorruption units), or external bodies such as anticorruption agencies or ethics commissions. Researchers should interview staff from the relevant unit about their monitoring and investigation activities. Since this information may be sensitive, researchers may also look for documented cases where conflicts of interest have been discovered and penalties applied as evidence of monitoring.</p> |
| <p>5. Application of penalties. Penalties are promptly applied to officials who violate conflict of interest and financial disclosure rules.</p> | <p>Researchers should look for cases in which officials have violated disclosure policies. They should review the type of violation, the penalty assessed, and the ultimate outcome of the case. This information may be available from the relevant agency or from government bodies responsible for applying the penalties. Relevant cases may also be publicized by civil society and the media in the case of very senior officials.</p> |

| 122. Implementation and enforcement of conflict of interest laws | | |
|---|------------|--------------------|
| Object of assessment: | | |
| EOQ | Y/N | Explanation |
| Awareness | | |
| Disclosure | | |
| Public availability | | |
| Monitoring | | |
| Application of penalties | | |
| Additional notes: | | |
| Values | | Select |
| Not applicable/assessed | | |
| Zero to one elements of quality | | Low ____ |
| Two elements of quality | | Low-Medium ____ |
| Three elements of quality | | Medium ____ |
| Four elements of quality | | Medium-High ____ |
| Five elements of quality | | High ____ |
| Documentation: | | |
| Researcher name and organization: | | |
| Secondary sources: Record the following: document or source title, author or organization, date published, chapter or page, website (if relevant) | | |
| Primary sources: For each of the above conducted, record: - Interviewee/participant name(s) and title - Institution/company/organization -Location and date of interview | | |