

MESICIC

METHODOLOGY FOR PRESENTING BEST PRACTICES ON PREVENTING AND COMBATING CORRUPTION AND FOR COMPILING THEM, DISSEMINATING THEM, AND PROMOTING THEIR USE

STANDARD FORMAT FOR PRESENTATION OF INFORMATION ON BEST PRACTICES

1. Institution: The name of the institution that is implementing the best practice:

The best practice is being implemented by the *Controladoria-Geral da União (CGU)*, Office of the Comptroller General.

2. Title: The name of the best practice, the topic it covers, and the subject of the Convention to which it is related:

Integrated Reports Project - Climate Change and Anti-Corruption Measures
Topic: Enhancing Government Accountability and Integrity in Climate-Related Policies
Relevant Convention Subject: Prevention of Corruption, Transparency, and Strengthening of Public Integrity

3. Description of the best practice: Include a brief description and summary of the best practice, as well as the reason why it should be considered a best practice, expressly referring to its sustainability:

The Integrated Reports Project aims to systematize and consolidate initiatives undertaken by CGU to strengthen governmental integrity and transparency in addressing climate change. The project integrates activities across multiple CGU departments, emphasizing interagency cooperation and evidence-based assessments to mitigate corruption risks in environmental policies.

This initiative is considered a best practice due to its structured, multi-stakeholder approach to corruption prevention in climate governance. The project is designed for sustainability, incorporating continuous monitoring and collaboration with public, private, and civil society actors. By aligning with national and international anti-corruption frameworks, it enhances the effectiveness of climate-related policies.

4. Reasons/Importance: Reasons for pursuing best practice should be given. A description should be made of the situation in place before the adoption of the best practice and identification of the problem or problems it is to address:

Prior to this initiative, Brazil faced significant challenges in integrating anti-corruption mechanisms into climate-related governance. There was a lack of coordination among oversight bodies, insufficient prioritization of environmental integrity measures, and limited public engagement. The Integrated Reports Project was developed to address these gaps by promoting transparency, inter-institutional collaboration, and robust accountability mechanisms.

5. Approach: What was the proposed design and methodology for applying the best practice? What was considered in its design and methodology? Were other countries' experience taken into account? Was a model law taken into account?

The project employs a methodological framework that includes:

- Systematic evaluation of corruption risks in environmental policies.
- Multi-stakeholder workshops to diagnose challenges in policy implementation.
- Cross-sectoral collaboration between audit, integrity, and ombudsman functions within CGU.
- Benchmarking against international experiences in environmental governance and anti-corruption.
- Application of integrity risk assessment tools and transparency mechanisms.

While the project is rooted in Brazil's national context, it considers international guidelines such as the *United Nations Convention against Corruption (UNCAC)* and Organization for Economic Cooperation and Development (OECD) best practices.

6. Implementation: How is the best practice being implemented? What were the human and financial resources needed for its implementation?

The project is implemented through:

- Interdepartmental working groups within CGU.
- Data collection from public agencies, the private sector, and civil society organizations.
- Development of a comprehensive integrity guide for environmental licensing.
- Monitoring mechanisms to assess progress and impact.

Human and financial resources are primarily allocated from CGU's internal budget, supplemented by technical cooperation agreements with domestic and international partners.

7. Outcome: What is the end result or expected end result of implementing the best practice? What are the benefits and/or success stories? Have they addressed the problems originally identified as necessitating a best practice to be implemented? What has been its impact?

The expected outcomes include:

- Strengthened integrity measures in climate-related public policies.
- Increased transparency in government spending on climate initiatives.
- Enhanced public sector accountability through systematic oversight.
- Improved coordination among federal and state-level institutions addressing climate change.
- Implementation of evidence-based recommendations to mitigate corruption risks in environmental governance.

8. Potential for technical cooperation: Can the best practice be adapted and used by other countries? Is it possible to provide technical assistance to other countries in implementing the best practice? Provide the point of contact for the entity that can facilitate the technical assistance.

The Integrated Reports Project serves as a model that can be adapted by other countries. CGU is open to providing technical assistance and knowledge-sharing on:

- Methodologies for assessing corruption risks in environmental policies.
- Strategies for interagency cooperation in anti-corruption efforts.
- Development of integrity frameworks for climate governance.

Point of Contact:

Elizabeth Cosmo – Lead Expert - MESICIC

E-mail: elizabeth.cosmo@cgu.gov.br

Internacional@cgu.gov.br

Tel: +55 61 2020-7242

9. Follow-up: Who or what groups will monitor the practice's implementation? How will its implementation be monitored? Will there be a Follow-up Report?

Monitoring and evaluation mechanisms include:

- Regular progress reports to track implementation.
- Follow-up assessments to measure the impact of anti-corruption measures.
- Continuous stakeholder engagement to refine and enhance the project's effectiveness, including meetings with the Ministry of Environment and Climate Change (Ministério do Meio Ambiente e Mudança do Clima – MMA), the National Commission for the Sustainable Development Goals (Comissão Nacional para os Objetivos do Desenvolvimento Sustentável – CNODS) and entities from the civil society and the private sector.

The second edition of the Integrated Report – Climate Change and Anticorruption Measures is under implementation and is expected to be launched at the 2025 United Nations Climate Change Conference (COP30), to be held in November.

10. Lessons: What are some of the lessons learned in implementing the Best Practice? What are the challenges in implementing the best practice?

Lessons learned include:

- The importance of cross-sectoral collaboration in addressing complex policy issues.
- The need for sustained political commitment to integrate anti-corruption mechanisms into environmental governance.

- Challenges in ensuring data availability and interoperability across government agencies.
- The value of international cooperation in sharing best practices and innovative solutions.

11. Documentation: Where can further information be found regarding the best practice (e.g., Internet links)?

Further information can be found at:

https://www.gov.br/icmbio/pt-br/assuntos/noticias/ultimas-noticias/cgu-publica-relatorio-integrado-sobre-mudancas-climaticas/Relatrio_Integrado_Mudanas_Climticas.pdf

12. Contact: Who can be contacted for further information?

For additional inquiries, please contact:

Elizabeth Cosmo – Lead Expert - MESICIC

E-mail: elizabeth.cosmo@cgu.gov.br

Internacional@cgu.gov.br

Tel: +55 61 2020-7242