

Criteria and Methodology
for Conducting the Evaluation (Audit) of
Effectiveness of the National
Anti-Corruption Bureau of Ukraine

adopted

according to Article 26 of the Law of Ukraine “On the National
Anti-Corruption Bureau of Ukraine”

by the Commission for Conducting the External Independent Evaluation
(Audit) of Effectiveness of the National Anti-Corruption Bureau of
Ukraine

on 18 November 2024

1. Introduction

- 1.1. According to Article 1 of the Law of Ukraine on the National Anti-Corruption Bureau of Ukraine (hereinafter the “**NABU Law**”), the National Anti-Corruption Bureau’s (hereinafter “**NABU**” or “**National Bureau**”) is tasked with countering corruption and other criminal offenses within its jurisdiction committed by senior officials authorized to perform functions of the state or local self-government and that threaten national security, and to take other measures to counter corruption foreseen by the law. NABU is tasked with detecting, suppressing, investigating, and solving corruption and other criminal offenses within its jurisdiction and preventing new ones.
- 1.2. According to Article 26, part 7, of the NABU Law, an external independent evaluation (audit) of the NABU's effectiveness (hereinafter the “**evaluation**”) shall be conducted annually. The evaluation shall be conducted by the Commission for Conducting the External Independent Evaluation (Audit) of Effectiveness of NABU. The Commission is required to adopt and publish the criteria and methodology for conducting the evaluation.
- 1.3. The Cabinet of Ministers of Ukraine approved the Commission’s composition for the first-ever evaluation by resolution No. 832-p of September 3, 2024 (hereinafter the “**Commission**”).
- 1.4. The Commission adopted this Criteria and Methodology for Conducting the Evaluation of Effectiveness of the National Anti-Corruption Bureau of Ukraine (hereinafter the “**Criteria and Methodology**”) by unanimous decision on 18 November 2024 (hereinafter the “**approval date**”). This Criteria and Methodology will be published on the [Commission’s webpage on the Government Portal](#)¹.
- 1.5. This Criteria and Methodology is based on *international standards and good practices* on government auditing, program evaluation, and anti-corruption activities as further specified in this Criteria and Methodology. These standards and good practices are from various organizations including the Financial Action Task Force (FATF), Organisation for Economic Co-Operation and Development (OECD), United Nations Office on Drugs and Crime (UNODC), the European Partners Against Corruption (EPAC), and the International Organization of Supreme Audit Institutions (INTOSAI).

2. Definitions

- 2.1. Definitions of key terms and concepts as applied in this Criteria and Methodology:

Characteristics of Effectiveness: The high-level description of the desired state of effectiveness for each of the five Dimensions of Effectiveness.

Control Mechanisms: The acts, policies, rules, regulations, procedures, or informal but repeatable practices in place to mitigate (through prevention, detection, or correction) the risk of NABU not meeting its desirable objectives.

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<https://www.kmu.gov.ua/gromadskosti/diialnist-komisii-z-provedennia-zovnishnoi-nezaleznoi-otsinky-audytu-efektyvnosti-diialnosti-natsionalnoho-antykorupsiinoho-biuro>.

Criteria: The benchmarks or standards against which NABU's actual performance (efficiency and effectiveness of activities or adequacy of control mechanisms) will be compared or evaluated. The criteria are identified in section 5. In terms of risk, the criteria may be expressed in terms of NABU having control mechanisms in place that are suitably designed and operating effectively to prevent, detect, or correct the failure.

Desirable Objectives: Those specific or general objectives expected of NABU. Desirable objectives are specific if they are quantified and measurable (for example, target number of completed investigations in a period or completion of certain actions at target dates); other objectives are general. The desirable objectives may stem from the laws; bylaws; performance indicators or goals set by NABU or the government; acts, policies, or procedures determined by NABU for a function or activity; NABU's planning documents; international benchmarks of good performance; benchmarks of prior performance; or standards identified by the Commission after consultation with subject matter experts. Applying a risk-based approach means that not all desirable objectives expected of NABU will be evaluated in this evaluation.

Dimensions of Effectiveness: The five elements used by the Commission to assess NABU's effectiveness: Detecting and Investigating High-Level Corruption²; Integrity, Accountability and Transparency; Leadership, Strategy, and Resource Management; Interagency Coordination; and International Cooperation.

Director: Director of the NABU.

Due Care: To plan and conduct the evaluation in a diligent manner.

NABU's Effectiveness: The extent to which NABU managed to successfully achieve its desirable objectives identified as criteria during the evaluation period.

Evidence: any facts, documents, data and other information collected and used to evaluate NABU's effectiveness.

Materiality: The relative importance of a matter within the context in which it is being considered. The materiality will depend on whether the activity is comparatively minor, whether shortcomings could influence other NABU activities, and its overall impact. An issue will be considered material where the topic is considered to be of particular importance and where improvements would have a significant impact for NABU. It will be less material where the activity is of a routine nature and the impact of poor performance would be restricted to a small area or otherwise minimal for NABU.

Methodology: The process that will be used by the Commission to collect evidence to compare criteria to actual performance, as well as the manner in which the Commission will report its conclusions and recommendations.

² For the purpose of this Criteria and Methodology high-level corruption shall mean corruption and other criminal offenses committed by senior officials authorized to perform the functions of the state or local self-government and constituting a threat to national security, which fall under the jurisdiction of the NABU.

Professional Judgment: The application of the collective knowledge, skills and experience of Commissioners to make informed decisions throughout the planning, evidence collecting, and reporting phases of the evaluation.

Professional Skepticism: Maintaining professional distance and an alert and questioning attitude when assessing the sufficiency and appropriateness of evidence obtained throughout the evaluation.

Report: The document prepared by the Commission based on the results of the evaluation that contains, inter alia, the Commission's conclusion on the NABU's effectiveness and recommendations.

Risk: The possibility of an event that will have an impact on the ability of the NABU to perform its tasks under the NABU Law or achieve desirable objectives.

Risk-based approach: A proactive method that prioritizes evaluation efforts based on the potential impact and likelihood of risks.

Totality of the Evidence: All the information obtained from evaluation procedures that is used by the Commission in arriving at its conclusions.

2.2. Any reference to paragraph or section means reference to the respective paragraph or section in this Criteria and Methodology.

3. Overall Evaluation Approach

Evaluation's Objective and Scope

3.1. The objective of this evaluation is to provide an independent, impartial, non-partisan, professional, and transparent evaluation of NABU's effectiveness during the period March 6, 2023, to the approval date (hereinafter the "**evaluation period**"). Any events occurring in the ordinary course of NABU's activities prior to the evaluation period may be used for comparison purposes in the final report. Any extraordinary events occurring after the evaluation period but before the date of the Commission's draft report may be reflected in the final report at the discretion of the Commission.

3.2. The evaluation will aim to answer the following *overarching questions*:

- To what extent have NABU's activities corresponded to and achieved **desirable objectives identified as criteria**?
- What can be done to improve NABU's effectiveness? This includes making **recommendations** for corrective action for NABU and identifying matters, if appropriate, for consideration by external stakeholders including the Verkhovna Rada.

3.3. If the Commission concludes that NABU was ineffective in any of the five Dimensions of Effectiveness, then the Commission will determine—based upon sufficient, appropriate evidence—whether this ineffectiveness was caused by the improper performance of duties by the Director as provided for under Article 6 of the NABU Law. The process for making this conclusion is described in paragraph 4.4.

Principles and Standards of the Evaluation

- 3.4. This effectiveness evaluation has a fundamentally different approach from assessing compliance, since it requires a judgment to what extent, or whether, desirable objectives are achieved. The evaluation process is reliant on the **professional judgment** of the Commissioners.
- 3.5. The Commissioners will perform their duties with integrity and independently, without influence or pressure from NABU, other public authorities, their officials, or any other third parties. The Commissioners will act in their expert capacity and not follow any instructions; they do not represent their employing organizations or the organizations that nominated them or support the Commission's activity.
- 3.6. Throughout this evaluation, the Commission will apply the principles of **due care** and **professional skepticism**.
- 3.7. Using international standards and good practices, the Commission will apply a **risk-based approach** that will enable the Commission to focus its evaluative activities on matters of higher importance in terms of risk and materiality and complete its work in a timely manner with evidence-based conclusions.
- 3.8. A risk-based approach means that not all challenges confronting NABU will be evaluated in this first evaluation. Non-coverage of a topic does *not* imply that it is not worthy of examination in a future NABU external independent evaluation (audit) or through other means. Using a risk-based approach also means that the nature and extent of evaluation procedures for individual topics covered in this evaluation will *vary* based on risk and materiality.
- 3.9. The Commission will make reasonable conclusions based on **sufficient, appropriate evidence** and analysis against the criteria. In determining the **sufficiency (quantity)** of evidence, the Commissioners will determine whether enough appropriate evidence exists to address the evaluation objectives and support the findings and conclusions to the extent that would persuade a knowledgeable person that the findings are reasonable. In assessing the **appropriateness (quality)** of evidence, the Commissioners will assess whether the evidence is relevant, valid, and reliable. Evidence will be collected from a diverse range of sources, when possible.
- 3.10. The Commission is not exercising investigative or quasi-judicial functions. Decisions and conclusions reached in individual matters that have been decided in disciplinary or administrative proceedings, have been adjudicated in court, or are currently in litigation, will only be examined to the extent they are relevant to the objective and scope of the evaluation.
- 3.11. Any prior decisions or assessments of national or international bodies about compliance with the criteria and other matters relevant for the evaluation or the absence of such decisions are not pre-determinative and binding for the Commission.
- 3.12. Some issues facing NABU have been previously researched, analyzed, and framed as policy or legal decisions. The evaluation may comment on these issues in the report, but may not, in its discretion, independently evaluate all such issues. Such issues will be identified in the report as *not-independently evaluated* by the Commission.

- 3.13. The evaluation may examine structural issues such as NABU’s legal framework and operational environment to establish how they have affected NABU’s work and whether external factors beyond its control caused any deficiencies or weaknesses in NABU’s operations.
- 3.14. The Commission will seek to identify opportunities to improve the effectiveness of NABU and will issue **recommendations** to address findings. To the extent possible, recommendations will be specific, feasible, cost-effective, and measurable. The Commission will identify which recommendations are of high priority for improving NABU effectiveness and if they are, then these recommendations will be identified in the report as **key recommended actions**.
- 3.15. The Commission members and their assistants (hereinafter the “**Secretariat**”) will follow professional standards approved by the Commission that are in line with specific relevant standards and principles contained in the ISSAI 100 Fundamental Principles of Public-Sector Auditing and ISSAI 300 Performance Audit Principles issued by the International Organization of Supreme Audit Institutions (INTOSAI). The specific relevant standards pertain to: integrity, ethics, and independence; professional judgment, due care, and professional skepticism; competency; communication; planning; materiality; documentation; evidence; reporting; and quality management.

4. Evaluation Methodology

Determining NABU’s Effectiveness

- 4.1. The Commission’s conclusions on NABU’s effectiveness and its effectiveness in each Dimension of Effectiveness will be in the form of a rating. There are four possible ratings:
- High level of effectiveness (Highly Effective): Overall, *specific* and *measurable* desirable objectives have been established and are achieved to a *very large* extent. Control mechanisms (prevention, detection, and correction) to mitigate major risks have been *suitably designed*, implemented *in writing*, and are *operating effectively*. *Minor* improvements may be needed.
 - Substantial level of effectiveness (Substantially Effective): Overall, little or non-specific, measurable desirable objectives have been established but *general* desirable objectives are achieved to a *large* extent. Control mechanisms (prevention, detection, and correction) to mitigate *most* major risks are operating effectively. *Some* improvements are needed to reach a high level of effectiveness.
 - Moderate level of effectiveness (Moderately Effective): Overall, little or non-specific, measurable desirable objectives have been established but *general* desirable objectives are achieved to *some* extent. Control mechanisms (prevention, detection, and correction) are in place to mitigate *some* major risks. *Major* improvements are needed to reach a high level of effectiveness.
 - Low level of effectiveness (Ineffective): Overall, general or specific desirable objectives are *not* achieved or are achieved to a *negligible* extent. Control mechanisms (prevention, detection, and correction) to mitigate most major risks are

largely absent. Fundamental improvements are needed to reach a high level of effectiveness.

- 4.2. The conclusion on NABU's effectiveness will be made in two stages.
- 4.3. At the first stage, the Commission will reach a conclusion about the extent to which NABU was (or was not) effective in each of the Dimension of Effectiveness based upon an analysis of the **totality of the evidence** under such Dimension of Effectiveness, including the qualitative and quantitative nature of the evidence.

In terms of control mechanisms, a single control failure will not necessarily imply a failure of control mechanisms, as control mechanisms are designed to provide reasonable and not absolute assurance.

- 4.4. In the event of a rating of "Ineffective" in any Dimension of Effectiveness, the Commission will evaluate whether the ineffectiveness was caused by improper performance of duties by the Director as required by Article 6 of the NABU Law. This step will consist of identifying and isolating (to the extent practical) the specific root causes of the finding of ineffectiveness for that Dimension of Effectiveness.

If the root cause of the ineffectiveness is substantially attributable to a **dereliction of duties** or **abuse of discretion** by the Director, then the Commission will find that the ineffectiveness in that Dimension of Effectiveness was caused by the improper performance of duties by the Director. **Abuse of discretion** is the improper use of decision-making power of the Director which exceeds his legal authority, is done in a manner that no reasonable official would do under the circumstances, or is based on improper motives or considerations. **Dereliction of duties** is an *intentional* or *negligent* failure to perform an obligation that is part of the Director's official duties.

Should the Commission conclude that any ineffectiveness was caused by external factors beyond the scope of duties or authorities of the Director, then no adverse conclusion will be made regarding the Director's performance of duties.

- 4.5. At the second stage, the Commission's overall conclusion regarding the NABU's effectiveness (or ineffectiveness) will be determined based on the following scoring model:
 - 4.5.1. Core Dimensions of Effectiveness are assigned the following weights:
 - Detecting and Investigating High-Level Corruption (30%)
 - Integrity, Accountability, and Transparency (30%)
 - 4.5.2. Enabling Dimensions of Effectiveness are assigned the following weights:
 - Leadership, Strategy, and Resource Management (20%)
 - Interagency Coordination (10%)
 - International Cooperation (10%)
 - 4.5.3. The four possible ratings for each Dimension of Effectiveness are assigned the following points: Highly Effective (3 points); Substantially Effective (2 points); Moderately Effective (1 points); Ineffective (0 points).

- 4.5.4. Except as specified below, the overall conclusion regarding the NABU's effectiveness (or ineffectiveness) will be calculated as the sum of each Dimension of Effectiveness' rating point score multiplied by its Dimension of Effectiveness' weight and determined as follows:
- Highly Effective (the sum is from 2.5 to 3)
 - Substantially Effective (the sum is from 2 to 2.4)
 - Moderately Effective (the sum is from 1 to 1.9)
 - Ineffective (the sum is from 0 to 0.9)
- 4.5.5. Notwithstanding this formula, a rating of "Ineffective" (0 points) in either core Dimension of Effectiveness will result in an overall NABU rating of "Ineffective."
- 4.6. It is the *responsibility of NABU* to demonstrate that its activities during the evaluation period were effective. If the evidence is not made available in a reasonable time (except for cases where restrictions are provided for by the Law of Ukraine "On State Secrets") or if NABU is uncooperative, the Commission may draw negative inferences or conclude that NABU is not effective in the relevant Dimension of Effectiveness or overall.

Steps of the Evaluation

- 4.7. In developing this Criteria and Methodology, the Commission:
- Gained an understanding of NABU's operations, risks, and operating environment using a consultative approach considering the views of key stakeholders.
 - Assessed NABU's risks in view of the overall evaluation objectives.
 - Identified suitable criteria and developed an efficient, fit-for-purpose, and risk-based methodology.
- 4.8. Upon approval of this Criteria and Methodology, the Commission will:
- Identify and collect evidence through various means described in paragraph 4.9 which may include questionnaires, interviews, surveys, case file reviews, document reviews, and data analysis as appropriate from NABU and external sources;
 - Evaluate the evidence and draw conclusions regarding NABU's effectiveness as described in paragraphs 4.1-4.6;
 - Conduct exit conferences as appropriate to share preliminary observations;
 - Prepare a draft report;
 - Provide the draft report to NABU to obtain the views of management concerning the findings, conclusions, and recommendations in the draft report, as well as any planned corrective action. The NABU comments should be provided to the Commission within 14 calendar days after receiving the draft report. If the Commission receives written comments from responsible officials in NABU, the Commission will include in its report a copy of the officials' comments or a summary of the comments

received. If the views of NABU management are inconsistent or in conflict with the findings, conclusions, or recommendations in the draft report, the Commission will evaluate the validity of the comments. If the Commission disagrees with the comments, it will explain in the final report its reasons for disagreement.

- Prepare final report;
- Issue final report to NABU and the Secretariat of the Cabinet of Ministers of Ukraine for publishing as further specified in paragraphs 4.14-4.18.

Data Collection and Verification

4.9. The Commission will use the following methods to collect and verify information:

- The Commission will approve and request NABU to fill in a self-assessment questionnaire to provide information relating to the criteria. NABU will be given at least 14 calendar days to reply to the questionnaire and provide relevant materials.
- The Commission will request additional information or documents from NABU if required and will set reasonable deadlines for providing them.
- The Commission will approve a list of and conduct interviews with key stakeholders inside and outside of NABU. Individual interviews will be confidential, and the report will not disclose the identity of the interviewed persons. Interviews will be conducted in a physical meeting, via electronic communications, or in a hybrid mode.
- The Commission may organize stakeholder discussions with several participants.
- The Commission may conduct an online survey of NABU and other stakeholders.
- The Commission may send questionnaires, requests for information or documents to key stakeholders outside NABU.
- The Commission will conduct desk research of available reports and submissions on the corruption situation in Ukraine and NABU's activities, including NABU biannual reports, reports of the external technical assessment of NABU, other reports evaluating NABU's performance, written submissions by stakeholders, media and civil society reports, and any publicly available information that is relevant for the evaluation.
- The Commission may conduct field reviews of internal NABU files and documents, utilizing sampling techniques where appropriate.
- The Commission may receive and use information provided by any person or entity, including anonymously. The Commission will review anonymous information if it concerns the assessment and includes factual data that can be verified.
- The Commission will review materials of criminal proceedings, the pre-trial investigation in which was conducted by NABU and was completed in the evaluation period. The Commission will indicate to NABU the proceeding or proceedings it would like to review and request that NABU provide relevant case file materials within a reasonable timeframe established by the Commission. The Commission may request that NABU provide information on all cases of a certain type completed in the

evaluation period so that case(s) can be chosen for review. The Commission, in consultation with NABU, will determine the mode of access to the case file materials.

- 4.10. To conduct the evaluation, the Commission and Secretariat have the right to:
- Access the materials of criminal proceedings, the pre-trial investigations which was conducted by NABU and was completed, and access other information (documents) in the possession of NABU, in accordance with the restrictions provided for by the Law of Ukraine "On State Secrets", The Commission, in consultations with NABU, will determine the modality of accessing information with restricted access held by NABU.
 - Conduct confidential interviews with employees of the National Bureau, prosecutors of the Specialized Anti-Corruption Prosecution Office, employees of other state and law enforcement agencies, as well as with other persons who have information (documents) necessary for conducting the assessment in compliance with the Law of Ukraine "On State Secrets."
 - Request the state bodies and any natural or legal persons to provide explanations, documents, or information necessary for the assessment.
- 4.11. The Commissioners and Secretariat are obliged not to disclose information about pre-trial investigations and may not interfere in the conduct of pre-trial investigations.
- 4.12. The Commission will request NABU to designate a staff member(s) responsible for coordinating the evaluation from the NABU's side. The Commission's requests for information and other communication will be directed to NABU through such contact point(s).
- 4.13. The Commission will approve and share a tentative evaluation schedule with NABU. The Commission may amend the schedule if necessary.

Evaluation report

- 4.14. The report will be prepared in English and translated into Ukrainian.
- 4.15. The report will include the Commission's conclusion of the evaluation. The report containing the conclusion of the evaluation will be considered approved if all Commissioners voted for it.
- 4.16. In accordance with the NABU Law, the conclusion of the evaluation shall be published on the official website of the Cabinet of Ministers of Ukraine within **five days** from the date of its approval, included as an appendix to the written report of the National Bureau and heard by the Verkhovna Rada of Ukraine.
- 4.17. To this end, the Commission will submit the final report containing the conclusion electronically to the Secretariat of the Cabinet of Ministers of Ukraine for online publication and to NABU for inclusion as an attachment to the NABU report. The Commission will request the Secretariat of the Cabinet of Ministers of Ukraine to forward its conclusion to the Verkhovna Rada of Ukraine for consideration according to the NABU Law.

- 4.18. The final report that will be submitted for online publication may contain edited text to the extent needed to protect NABU investigations or other sensitive information.

5. Evaluation Criteria

- 5.1. There is no uniform, internationally accepted list of criteria to measure the effectiveness of all dimensions of an anti-corruption investigative agency. The Commission developed the criteria using an approach based on *international standards and good practices* in government audits and evaluations³, and by using anti-corruption standards and principles applicable to anti-corruption agencies according to international instruments.⁴
- 5.2. The Commission will apply the criteria listed below and organized within five Dimensions of Effectiveness. The Dimensions of Effectiveness are interconnected and categorial in nature. They are not mutually exclusive categories and in some instances principles and Dimensions of Effectiveness overlap. For example, independence and accountability are elements that are present in other Dimensions of Effectiveness.
- 5.3. The Commission will evaluate “to what extent” the criteria in each Dimension of Effectiveness were reached during the evaluation period based on the totality of evidence. None of the criteria prevail over others, nor can be limited to a formal assessment, nor be interpreted independently from the others or relevant context.
- 5.4. Dimension of Effectiveness 1: *Detecting and Investigating High-Level Corruption*

Characteristics of Effectiveness: Detection and investigation is the core mission of NABU that leads to the prosecution and conviction of persons involved in high level corruption. The ultimate indicator of NABU’s effectiveness is the quantity and quality of investigations of high-level corruption, along with how effectively NABU manages its investigative resources. NABU detectives should have and use all the authority, tools, and methods to ensure that detection as well as investigations are conducted effectively and according to the law.

Criteria:

- 5.4.1. NABU’s proactive efforts lead to successful pre-trial investigations in priority directions identified in NABU’s internal policies and other mandatory acts (hereinafter - **identified priorities**).

³ Such standards include but are not limited to the following: The International Standards of Supreme Audit Institutions (ISS) ISSAI-300 Performance Audit Principles (paragraph 27); the U.S. Council of the Inspectors General on Integrity and Efficiency Quality Standards for Inspection and Evaluation (2020) (paragraph 3.4 a-b); the U.S. Government Accountability Office’s Government Auditing Standards (8.17-8.18); and the OECD “Applying Evaluation Criteria Thoughtfully” (chapter 4) (2021).

⁴ Such standards include but are not limited to the following: UN Convention against Corruption (Article 36); Council of Europe Criminal Law Convention on Corruption (Article 20); Council of Europe Resolution (97) 24 on the twenty guiding principles for the fight against corruption (Guiding Principle 3); European Partners Against Corruption, Anti-Corruption Authority Standards; Jakarta Statement on Principles for Anti-Corruption Agencies; Colombo Commentary on the Jakarta Statement on Principles for Anti-Corruption Agencies; OECD Anti-Bribery Convention and related documents; OECD Anti-Corruption Network for Eastern Europe and Central Asia, Fifth Round Monitoring Framework.

- 5.4.2. NABU's processing of third parties' reports of potential criminal offenses ensures that all matters are reviewed and disposed of in compliance with the law and NABU's procedures.
 - 5.4.3. NABU's activities lead to increases over time in the number of notices of suspicion, indictments, and necessary and well-grounded motions for procedural actions (e.g. requests for court authorization for investigative actions and preventive measures).
 - 5.4.4. The number of valid notices of suspicion and indictments correlate with identified priorities.
 - 5.4.5. The overall acquittal and dismissal rate of NABU cases remains low, and NABU adopts lessons learned where applicable.
 - 5.4.6. NABU has taken effective measures to improve the tracing and seizure of corruption crime proceeds, instrumentalities, as well as unjustified assets and evidence of them being unjustified, including abroad, to increase the amount of confiscation in NABU cases.
 - 5.4.7. NABU detectives utilize available resources (means, methods, and techniques) in detecting and investigating high-level corruption.
 - 5.4.8. NABU detectives perform their duties according to the law, procedural errors are monitored and analyzed by NABU management, and lessons learned are applied, where applicable.
 - 5.4.9. NABU's procedures and practices ensure that pre-trial investigations are sufficiently supervised to ensure a consistent approach.
 - 5.4.10. NABU has the institutional and organizational independence, in practice, necessary to conduct high-level corruption investigations.
- 5.5. Dimension of Effectiveness 2: *Integrity, Accountability and Transparency*

Characteristics of Effectiveness: Integrity is the cornerstone of an effective anti-corruption investigative agency, and refers to honesty and trustworthiness in the discharge of official duties. Accountability and transparency within NABU are anchored in robust public reporting mechanisms that clearly outline its activities, resource allocation, and investigative outcomes. NABU maintains effective internal oversight mechanisms and supports effective external oversight mechanisms to appropriately address allegations of employee misconduct and enhance NABU's credibility. NABU maintains a strong whistleblower protection system to encourage the reporting of misconduct. NABU ensures that its investigative processes are transparent, providing timely updates to the public on its activities and achievements, while appropriately safeguarding sensitive information which may undermine the investigation. While maintaining its independence, NABU engages with civil society, stakeholders, and community representatives to foster a culture of integrity and trust essential for effectively combating corruption in Ukraine.

Criteria:

- 5.5.1. The procedures and practices of NABU (including the internal control unit) mitigate the risk of improper disclosure of information relating to operational and investigative activities.
- 5.5.2. NABU engages with the Public Oversight Council (hereinafter “POC”) in a manner which fosters the POC’s active participation in the decision-making process within the scope of its competence under the NABU Law, provides the POC with the necessary information to effectively conduct its ongoing monitoring role, and ensures the POC is materially involved in disciplinary and personnel commissions; NABU is responsive to POC input and feedback, and its actions reflect POC concerns.
- 5.5.3. The procedures and practices of the NABU internal control unit are effective in detecting potential employee misconduct through integrity checks, lifestyle monitoring, control over compliance with the rules of ethical behavior, conflict of interest, asset declaration.
- 5.5.4. The procedures and practices of the NABU internal control unit are effective in providing timely, objective, and thorough investigations of allegations of potential employee misconduct.
- 5.5.5. NABU’s procedures and practices on employee disciplinary proceedings are effective in addressing misconduct in a timely, objective, thorough, equitable and transparent manner.
- 5.5.6. NABU’s procedures and practices for whistleblower protection are sufficient to ensure confidentiality, prevent retaliation, and promote a speak-up culture.
- 5.5.7. NABU provides information upon the requests of oversight bodies, civil society organizations, citizens and other stakeholders in a timely manner and as established in the law; NABU’s related procedures and practices are effective to prevent unnecessary assertions of secrecy, where disclosure would not jeopardize an investigation.
- 5.5.8. NABU develops internal action plans to implement agreed upon recommendations from technical assessments or other oversight bodies (e.g., the Accounting Chamber of Ukraine), and implements recommendations.
- 5.5.9. NABU communicates with the public in a manner to increase awareness of its role as a trusted, independent, and objective investigative organization, and to fortify a culture of integrity.
- 5.5.10. NABU reports on the details of its investigative activities and outcomes in a manner that is timely, publicly accessible, with reliable data in an easily digestible form and in line with legal requirements.
- 5.5.11. NABU leadership promotes a culture of integrity through establishing clearly defined ethical expectations, leading by example, organizing integrity-related training to staff, and holding individuals accountable.
- 5.5.12. NABU’s acts, policies, procedures, and practices ensure that the activities and special tasks of the Second Main Special Detective Department (D2) are sufficiently authorized, supervised, and monitored.

5.6. Dimension of Effectiveness 3: *Leadership, Strategy, and Resource Management*

Characteristics of Effectiveness: The effectiveness of NABU in leadership, strategy, and resource management is founded on the presence of a multi-year strategy complemented by detailed work plans. It also includes an effective organizational structure, with aligned mandates, clear lines of authority and responsibility, and segregation of duties. Robust human capital management practices foster a motivated workforce. Knowledge and information management systems play a critical role in facilitating informed decision-making. Rigorous internal monitoring and evaluation processes are used to assess progress and effectiveness. The careful allocation of technical and material resources contribute to internal integrity and accountability. Sound budget planning and execution, alongside effective utilization of international technical assistance, reinforce the NABU's capacity to combat corruption effectively.

Criteria:

- 5.6.1. NABU has a strategic plan and is successful in achieving its strategic goals and expected outputs.
 - 5.6.2. NABU maintains an investigative priority policy that ensures investigative resources are dedicated, in practice, to systematic, high-level corruption.
 - 5.6.3. NABU leadership collects and uses internal information to monitor NABU's performance and the adequacy of safeguards to mitigate risks.
 - 5.6.4. NABU leadership make decisions independently without undue influence from third parties.
 - 5.6.5. NABU has an effective organizational structure in line with organizational goals; with clear reporting lines of authority, clear flow of information, appropriate allocation of staff resources based on identified priorities, unambiguous division of labor, and segregation of duties where appropriate.
 - 5.6.6. NABU has implemented technological solutions to improve the effectiveness and efficiency of processes.
 - 5.6.7. NABU budgets for and allocates available technical and material resources according to identified priorities.
 - 5.6.8. NABU's leadership and human capital management practices support a high-performing and motivated workforce.
- ### 5.7. Dimension of Effectiveness 4: *Interagency Coordination*

Characteristics of Effectiveness: NABU demonstrates a well-coordinated, functional, and streamlined collaboration process with all key domestic partner agencies. This cooperation is an important driver of NABU's operational success. NABU effectively leverages the capabilities, expertise, and resources of partner agencies in a manner that enables it to efficiently investigate and prosecute corruption cases.

Criteria:

- 5.7.1. NABU has in place formal inter-agency cooperation agreements (MOUs), protocols, or regulations with key partners that are aligned with NABU's mission and contain mechanisms for the resolution of disputes; NABU leadership consistently monitors compliance with these MOUs, protocols, or regulations and periodically reviews and updates its cooperation framework to incorporate lessons learned.
- 5.7.2. NABU has access to and effectively uses data from government registers and databases and from private sector entities like banks, notaries, and insurers to investigate high-level corruption.
- 5.7.3. NABU mitigates the risks of exposing case-related information during inter-agency collaboration activities.
- 5.7.4. NABU protects its exclusive authority to conduct pre-trial investigation of high-level corruption from improper interference from other pre-trial investigative authorities; NABU makes good-faith efforts to resolve jurisdictional disputes between NABU and other pre-trial investigative authorities prior to interventions on the part of the Prosecutor General.

5.8. Dimension of Effectiveness 5: *International Cooperation*

<p>Characteristics of Effectiveness: NABU seeks international cooperation to secure evidence, pursue criminals and their illicit assets through informal and formal means and provides international cooperation when requested by others.</p>

Criteria:

- 5.8.1. NABU has internal procedures and practices in place to ensure international requests for assistance meet the legal, formal, and quality standards to ensure their efficient and effective execution.
 - 5.8.2. NABU processes and responds to requests for Mutual Legal Assistance in a timely manner and in accordance with the requirements of the relevant governing instruments.
 - 5.8.3. NABU detectives actively employ informal means of international law enforcement cooperation, engage contacts in informal networks to progress cross-border investigations, and employ open-source information in cross-border investigations.
 - 5.8.4. NABU is successful in using international cooperation to gather evidence, extradite suspects and identify, seize and repatriate assets located abroad.
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