Integrity and Compliance

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Chair of B20 South Africa Integrity and Compliance Task Force
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Foreword by the Task Force Chair

As we navigate the complexities of a world marked by digital evolution, economic fluctuations and environmental challenges, it has become imperative to uphold the principles of integrity and compliance and place importance on ethical governance.

Corruption may hinder inclusive development by distorting markets, eroding trust and widening inequality. In today's global polycrisis, ethical and transparent governance is critical.

The global implications of local actions highlight the significance of nurturing a culture of integrity and compliance. This is necessary for developing resilient and inclusive communities. Adhering to ethical standards can result in reduced risks, prevention of corruption and fair competition.

It is with great pleasure that I introduce the policy recommendations of the B20 Integrity & Compliance Task Force. Building on the work of previous B20 hosts, this paper consolidates global business input on actionable solutions supporting G20 priorities. Through three core recommendations, this document is aimed at fostering the responsible use of technology in integrity and anti-corruption measures, embedding integrity in climate and sustainable finance systems, and amplifying the Collective Action and integrity standards for inclusive growth.

This paper serves as a reminder of the collective responsibility to uphold the value of integrity in each aspect of both professional and personal lives. Furthermore, it is a call to action for stakeholders worldwide to embrace transparency and cooperation in the pursuit of sustainable development and global prosperity. By championing integrity and compliance, the Task Force can pave the way for a world where trust, cooperation and prosperity are normalised.

I would like to commend the parties that were involved, including the Deputy Chair, Co-Chairs, Network Partners, Knowledge Partner and Task Force Members who contributed towards the drafting of this paper. I would like to thank and give a special mention to the G20 Anti-Corruption Working Group for the collaboration.

Ashleigh Theopanides
Deputy Chair of B20 South Africa Integrity and Compliance Task Force
Chief Strategy Officer, Deloitte Africa

Foreword by the Deputy Chair

It is an honour to be part of this significant moment in South Africa's history as the country hosts the G20. The support for the B20 aligns with my personal focus of fostering sustainable economic, social and environmental progress and enhancing societal well-being.

In an era of complex global challenges and rapid technological advancements, the importance of ethical, transparent and cooperative governance has become apparent. The Task Force's mission is to advocate for integrity and compliance, and to promote Collective Action as a strategic tool within national anti-corruption frameworks. This approach aims to help build trust; mitigate risk; and support resilient, transparent and inclusive growth.

Corruption continues to be an obstacle to inclusive development, distorting markets and undermining public trust, which can create further inequality. By collectively adhering to ethical standards, legal and financial repercussions can be minimised while fostering an environment where competition is both fair and merit-based.

Words from the Task Force Co-Chairs

Co-Chairs

Responsible and effective use of digital technology like AI can boost our fight against corruption. Adoption of globally developed standards will promote quality sustainability information, especially if applied with ethics and integrity. Integrity and compliance with accountability to stakeholders are cornerstones of good governance and growth, in business and in government.

Caroline Lee
Former Deputy Chair,
IESBA: Independent

As organisations continue to navigate complex operating environments, the need for transparent, tangible and value-based governance frameworks is imperative. This makes integrity and compliance a priority for all. Attaining integrity and compliance does not mean adherence to a set of rules, but a compass that empowers every organisation to commit to creating environments that embody a culture of excellence, leadership, moral governance and responsible stewardship. This policy will guide our actions beyond borders while reflecting the B20 values of solidarity, equality and sustainability.

Futhi Mtoba
Non-Executive
Director: Independent

As nations grapple with geopolitical uncertainties, technological disruptions, income inequality, climate changes, trade concerns and other emerging threats, governance becomes not just a necessity but is imperative. Effective governance ensures transparency, accountability and rule of law, which form the very basis for economic stability, social justice and sustainable development.

Keki Mistry
Former Vice Chair and
CEO, HDFC Ltd

Co-Chairs

Building a global integrity culture is a key element of fostering sustainable development. Inclusive growth and global prosperity can only be reached when the private and public sectors and civil society work hand in hand to light up this path.

Maria Archimbal
Chief Compliance Officer, YPF S.A.

Risk, Business Integrity and Resilience Director, Autostrade per l'Italia

In a "liquid" world, rising pressures risk pushing compliance and integrity functions aside. Yet it is precisely now that they are most essential as part of corporate top management. Unlocking the potential of AI responsibly, combined with the zero corruption vision, offers a real opportunity to simplify rules, reduce costs, and strengthen resilience and trust.

Nicola Allocca
Chair of the Business, OECD Anti-Corruption Committee

In a global market with unprecedented, disruptive and unpredictable changes, sustainable governance and inclusive growth have become more relevant to all B20 business leaders. Complex challenges require collective actions and only together, following the recommendations of this task force, do we aim to strengthen global integrity standards and empower responsible growth across G20 nations.

Reynaldo Goto
Chief Compliance Officer, BRF Brazil

Co-Chairs

Uche Ike
Non-Executive
Director, United Bank
for Africa

Indeed, the 21st century has been confronted with increasing environmental challenges and issues around inclusive growth and social justice. Equally significant are the rapid technological advances that come with a mixed bag of opportunities and challenges. This policy paper does justice to the requirement to articulate a strong framework for responsible use of technology and well-thought-out policies to guide an intentional process for harnessing the opportunities of the time, while ensuring we leave a better world for the generations to come.

Dr Yılmaz Argüden
Chair, ARGE
Consulting

"*No legacy is so rich as honesty*". — W. Shakespeare

Our recommendation to include a Commitment and Progress Letter by the CEOs for ethical leadership in their sustainability reports will help companies focus, provide oversight and allocate resources for ethical behaviour, and incorporate it into their strategies and business processes. Integrity is the foundation of trust, and trust is the key to sustainable success.

Farzana Mohomed
Global Compliance
Leader, NEOM

Historically, the focus of compliance has predominantly centred on mitigating traditional corruption and bribery risks. While compliance is crucial, my experience underscores the imperative to broaden our lenses. The evolving global landscape demands that we proactively address emerging challenges like green corruption and AI ethics; set robust policies to anticipate these frontiers; and champion a forward-looking approach that integrates technology, strengthens sustainability frameworks and amplifies Collective action for inclusive growth and a truly resilient global economy.

Co-Chairs

Niansha Xu,
Chair, China
Machinery Industry
Federation

"I am pleased to see the Integrity and Compliance Taskforce playing an increasingly important role in the B20.   I believe that the B20 South Africa Summit will continue to promote Integrity and Compliance construction and benefits more enterprises.

This policy paper reflects the wisdom and cooperation of all participants of the Taskforce. It is the product of open dialogue and careful evaluation. It not only offers guidance on technology, sustainability, and inclusive growth, but also demonstrates the value of consensus and shared commitment.

With integrity as our bridge and compliance as our foundation, we can foster an open, just, and sustainable business environment. Though the road ahead is long, a spirit of cooperation will allow us to move forward with clarity and confidence."

Executive summary

Recommendation 1:
Encourage the responsible use of technology in integrity and anti-corruption measures

- **Recommendation 1.1:** promote the adoption of international frameworks for the responsible use of technology in anti-corruption and integrity measures.

- **Recommendation 1.2:** establish secure and inclusive digitally driven whistleblowing platforms for reporting suspected integrity breaches.

- **Recommendation 1.3:** promote the use of digital identity integrity tools, such as the Legal Entity Identifier (LEI), to enhance transparency.

Recommendation 2:
Strengthen integrity embedment in climate and sustainability finance systems

- **Recommendation 2.1:** leverage existing sustainability due diligence standards that promote integrity, particularly for climate finance, and promote the adoption of international sustainability reporting, sustainability assurance and sustainability ethics and independence standards in local jurisdictions and territories.

- **Recommendation 2.2:** create a global climate finance transparency registry that tracks funding flows, outcomes and integrity safeguards, co-designed with multilateral institutions, and supported by independent verification mechanisms that address governance and data limitations at the national level.

Recommendation 3:
Amplify Collective Action and integrity standards for inclusive growth

- **Recommendation 3.1:** strengthen support and incentives for organisations to engage and drive Collective Action for inclusive growth.

- **Recommendation 3.2:** expand and embed public-private partnerships (PPPs) as a tool for promoting integrity and driving inclusive growth.

Introduction

Corruption remains a critical barrier to inclusive development, distorting markets, undermining public trust and compounding inequality. Amid today's global polycrisis — marked by accelerating extreme weather events, economic volatility and rapid digital transformation — the need for ethical, transparent and cooperative governance is more urgent than ever.

New and complex risks have emerged at the intersection of environmental sustainability, technological change and social justice. The rapid deployment of artificial intelligence (AI) and digital systems often ahead of ethical safeguards has introduced new integrity risks. These risks are especially acute in emerging markets and developing economies (EMDEs) where digital oversight frameworks are still emerging. Without Collective Action to build inclusive and interoperable digital governance systems, these gaps threaten to widen inequality, limit access to opportunity, and erode the trust essential for global cooperation and shared prosperity.
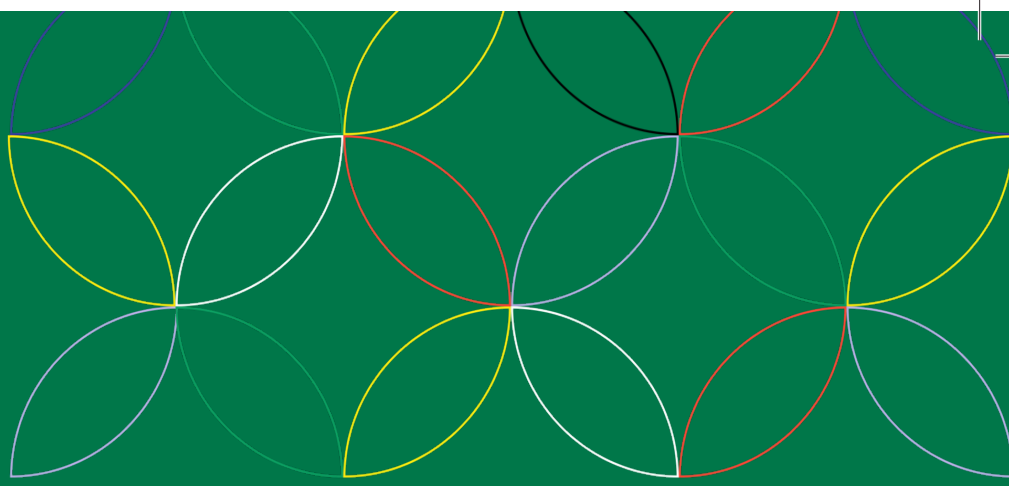
The B20 Integrity & Compliance Task Force recognises this moment as a critical opportunity to advance a new generation of anti-corruption policies that are people-centred, digitally enabled and sustainability-aligned, and that enhance business integrity and foster transparent governance in order to build trust, ensure fair practices and combat corruption. The resolute commitment to work toward zero corruption is a foundational pillar for sustainable economic development, ethical business conduct and trustworthy governance. This is in line with the Zero Corruption Manifesto,[1] which advances that eliminating corruption is a crucial step towards leveraging the amount of public and private investment needed for achieving each of the United Nations (UN) Sustainable Development Goals (SDG). To give the fight against corruption the prominence it deserves, the manifesto calls for treating zero corruption as if it were an 18th SDG.[1]

Collective Action is a collaborative, multi-stakeholder approach that brings together governments, organisations and civil society to combat corruption more effectively than isolated efforts. By fostering cooperation, it levels the playing field, strengthens credibility and supports vulnerable market actors. Collective Action complements formal regulation through evolving hybrid co-regulation models that blend public oversight with private sector initiative. It is particularly vital for addressing complex corruption challenges linked to sustainable development. Governments that promote Collective Action demonstrate leadership in anti-bribery efforts, helping to streamline regulation, enhance competitiveness, attract investment and influence global standards across industries.

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[1] Business at OECD. https://www.businessatoecd.org/hubfs/FIN-2024-02%20Zero-Corruption%20Manifesto.pdf. Accessed on: 14 April 2025.

South Africa, as the 2025 G20 and B20 presidency, brings unique regional perspectives grounded in resilience, inclusion and institutional reform. This milestone offers a platform to advocate for reforms that help ensure inclusive access to markets, promote sustainable infrastructure investment and address capacity-building for integrity systems across the continent.

Building on the work of B20 Brazil (2024) and B20 Italy (2021), this paper consolidates global business consensus on actionable solutions that support G20 priorities, from accountability for sustainable outcomes to digital governance and small, medium and micro enterprise (SMME) resilience. Through three core recommendations, we propose a bold agenda for Collective Action and systemic transformation.

Recommendation 1

Encourage the responsible use of technology in integrity and anti-corruption measures

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 Recommendation is substantially aligned with previous B20 editions

Executive summary

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Key Performance Indicators (KPI)

The overarching goal of the key performance indicators (KPIs) developed under the South Africa B20 Integrity & Compliance Task Force is to move beyond simply sharing recommendations with the G20. These KPIs aim to provide actionable, data-driven insights that can support the G20 Anti-Corruption Working Group and G20 member countries in strategically shaping commitments and closing the persistent implementation and accountability gap.

KPI	Baseline	Target	Classification	KPI owner
Government AI Readiness Index — governance and ethics dimension	**62.05** (2024)	**87.73** (2030)	Aligned with previous B20 edition	Oxford Insights
Number of SMMEs that have successfully registered for a LEI per 1,000 inhabitants	**0.07** (2025)	**0.26** (2030)	New indicator	Global Legal Entity Identifier Foundation

Alignment of Recommendation 1 to South Africa's G20 priorities and B20's core pillars

This Task Force has analysed in detail how Recommendation 1 aligns to the South Africa G20 priorities and B20 core pillars. For full details, please refer to Annexure 2.

Context and background

Digital technologies — particularly generative AI, blockchain, big data analytics and reporting platforms — are transforming the landscape of corporate integrity, compliance and anti-corruption efforts. These innovations offer unprecedented opportunities to strengthen internal controls, enhance transparency, detect irregularities in real time and reduce the scope for discretionary decision-making that enables corrupt practices. It is clear that digital technologies offer powerful capabilities to enhance anti-corruption programmes through proactive risk detection, pattern analysis in vast datasets and automated monitoring systems that can operate continuously at scale.

Across both the public and private sectors, technology-enabled solutions are already being deployed to automate compliance monitoring and flag suspicious transactions. These technologies improve the effectiveness of due diligence processes, transaction monitoring and anomaly detection — capabilities previously beyond the reach of traditional compliance systems. AI-enabled digital technologies can analyse communications, financial transactions and third-party relationships with unprecedented precision, identifying corruption risks before they materialise.

However, despite its potential, digital technology use in business integrity efforts can also present significant governance challenges. Without proper frameworks, these technologies may perpetuate or amplify existing biases, create opacity in decision-making or lead to over-reliance on automated systems without human oversight. The adoption of digital technologies also raises critical questions around data privacy, algorithmic accountability and the need for internationally coordinated governance approaches that can keep pace with rapidly evolving technology. Therefore, failing to adopt robust frameworks to help ensure responsible use may inadvertently create new risks.

For organisations, the responsible adoption of technology can serve as an amplifier for integrity. It enables proactive rather than reactive approaches, bolsters trust with stakeholders and aligns with emerging regulatory expectations from governments and standard-setting bodies.

Currently, challenges remain — and many organisations remain unclear on how to balance innovation with compliance and responsible safeguards.

Recommendation 1.1:

Promote the adoption of international frameworks for the responsible use of technology in anti-corruption and integrity measures.

Introduction

In an era defined by rapid technological advancement, digital transformation presents a significant opportunity to strengthen integrity and anti-corruption frameworks globally. Digital transformation presents opportunities to facilitate processes at scale and strengthen transparency, accountability, resilience and governance across the public and private sectors. From AI and blockchain to data analytics and e-governance platforms, digital tools are being increasingly recognised as effective means to prevent, detect and mitigate corruption risks. Moreover, such tools empower stakeholders to access, analyse and act upon information with unprecedented speed and precision, helping to ensure that both institutions and individuals are held accountable.[2]

For public administrations, digital transformation is streamlining core government functions such as procurement, financial transactions and service delivery. By embedding digital technologies into these processes, governments can create more transparent and accountable systems, making it more challenging for corruption to go undetected. E-government platforms, for instance, illustrate the potential of digital tools by enabling real-time tracking of public spending and project implementation, thereby enhancing oversight and reducing opportunities for misconduct.

For organisations, embracing innovation presents a valuable opportunity to strengthen trust, boost operational efficiency and resilience, and gain a competitive advantage in today's increasingly transparent global market. As organisations navigate a more interconnected economy, they are under rising pressure from regulators, investors and consumers to uphold ethical standards and ensure clean supply chains. By leveraging digital technologies, organisations can proactively address risks, enhance compliance processes, and establish more resilient and accountable governance structures.[3]

Furthermore, digital transformation presents significant opportunities for SMMEs. These organisations increasingly rely on technology to expand operations, access new markets and enhance service delivery. However, SMMEs often lack the capacity, resources or expertise to implement digital technologies in a way that upholds principles of integrity, data privacy and responsible innovation. This creates vulnerabilities not only for the organisations themselves but for the broader supply chains and economic ecosystems in which they operate. With the growing use of AI, blockchain and digital platforms in compliance systems, it is imperative that SMMEs are not left behind. Their inclusion is

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[2] Harnessing AI for Integrity: Opportunities, Challenges, and the Business Case Against Corruption. Business at OECD (BIAC) Anti-Corruption Committee Paper 2025. Available at:
https://www.businessatoecd.org/hubfs/Harnessing%20AI%20for%20Integrity.pdf?hsLang=en. Accessed on: 14 April 2025.

[3] Harnessing AI for Integrity: Opportunities, Challenges, and the Business Case Against Corruption. Business at OECD (BIAC) Anti-Corruption Committee Paper 2025. Available at:
https://www.businessatoecd.org/hubfs/Harnessing%20AI%20for%20Integrity.pdf?hsLang=en. Accessed on: 14 April 2025.

crucial to ensuring that global anti-corruption and integrity frameworks are both scalable and inclusive. Responsible technology adoption by SMMEs will enhance their resilience, improve regulatory alignment and contribute to sustainable and ethical digital economies.[4]

Finally, beyond public and private sector applications, technology plays a critical role in empowering civil society in the fight against corruption. Digitised information can support buy-in for the fight against corruption, educating people about corruption and its negative impact on fairness and cohesion. In addition, open data platforms and transparency platforms allow civil society organisations to better monitor corruption-prone environments.[5]

Benefits of digital technology in upholding transparency, accountability and trust across both the public and private sectors

Digital technology applied to integrity and anti-corruption offers transformative solutions in promoting transparency and ensuring accountability for both public and private actors. These benefits, together with examples of uses cases, have been outlined in Annexure 3.

Many governments around the world have achieved success in combating corruption through e-government platforms. Taxes and government contracts are the most popular areas where e-government has been noticed as a clear and successful solution to combating corruption problems in many countries.[6]

According to the 2024 Organisation for Economic Co-operation and Development (OECD) Anti-Corruption and Integrity Outlook,[7] AI offers opportunities for governments to assess risks and predict likely fraud or corruption in ways that were previously impossible or prohibitively resource intensive. Furthermore, AI has made it easier for investigators and auditors to prioritise finite resources and improve the focus of data collection requirements, thereby saving taxpayer money.[8] Examples of use cases of digital technology used to uphold integrity in the public sector are set out in Annexure 3.

Digital technologies are enhancing global anti-corruption efforts. In today's globalised economy, combating corruption demands strong cross-border collaboration and resilient corporate compliance systems. Digital technologies —especially AI-powered solutions — play a crucial role in enabling efficient information exchange, strengthening oversight and

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[4] OECD, Digital Transformation for SMMEs: Enhancing the Contributions of Small and Medium Enterprises to Inclusive Growth, 202. Available at: https://www.oecd.org/industry/smes/SMEs-and-digital-transformation.pdf. Accessed on: 14 April 2025.

[5] Stepping up the game: Digital technologies for the promotion of the fight against corruption – a business perspective Business at OECD (BIAC) Anti-Corruption Committee Paper 2022. Available at: https://www.businessatoecd.org/blog/stepping-up-the-game. Accessed on: 14 May 2025.

[6] Digitalisation and its influence on combating corruption. Public Administration and Civil Service 2022. Available at: https://www.researchgate.net/publication/360369176_The_digitalization_and_its_influence_on_combating_corruption. Accessed on: 14 April 2025.

[7] OECD (2024) Anti-Corruption and Integrity Outlook 2024. Available at: https://www.oecd.org/en/publications/anti-corruption-and-integrity-outlook-2024_968587cd-en.html . Accessed on: 15 April 2025.

[8] Countering Public Grant Fraud in Spain: Machine Learning for Assessing Risks and Targeting Control Activities. OECD Publishing 2021. Available at: https://doi.org/10.1787/0ea22484-en. Accessed on: 14 April 2025.

fostering cooperation across jurisdictions. For multinational organisations operating in fragmented regulatory landscapes, where corruption risks can vary widely, AI tools can offer valuable support by delivering real-time insights, automating compliance tasks and integrating data across international operations.[9]

Furthermore, by increasing transparency and simplifying global operations, digital technologies significantly reduce administrative burdens and support organisations in their internal anti-corruption measures. AI-powered solutions, in particular, are transforming corporate compliance by enabling centralised platforms for third-party approvals and real-time transaction monitoring. These platforms use advanced algorithms to detect suspicious patterns or anomalies that may indicate fraud, bribery or other corrupt practices. They can also help to centralise compliance functions, making it easier for organisations to manage operations across multiple jurisdictions while aligning with both local and global regulations. With features like intuitive dashboards and real-time alerts, these tools empower organisations to respond quickly to potential risks and prevent legal or reputational fallout. Similarly, AI can streamline Know Your Customer (KYC) procedures through automated identity verification and real-time onboarding, drawing on global data sources to help ensure accuracy and reduce exposure to fraud. By automating traditionally complex and time-consuming processes, organisations not only improve compliance with international requirements but also enhance operational efficiency and stakeholder confidence and trust in global markets.

Digital technology also enhances the effectiveness of anti-corruption efforts by minimising inefficient administration. Complex and unclear rules, red tape and public office holders feeling disempowered by the system are among the main drivers of corruption in the public sector.[10] By contrast, digital technologies can be used strategically to streamline regulatory frameworks, increase consistency and remove administrative friction points that enable corrupt practices.

Accordingly, by enhancing oversight and transparency, automating risk management processes and improving global cooperation, these technologies can profoundly transform how corruption is tackled at both national and international levels.[11]

Risks and concerns

While digital technologies may present significant benefits, the accelerating development of these technologies also introduce several risks. These risks, concerns and practical considerations are detailed in Annexure 3.

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[9] Harnessing AI for Integrity: Opportunities, Challenges, and the Business Case Against Corruption. Business at OECD (BIAC) Anti-Corruption Committee Paper 2025. Available at:
https://www.businessatoecd.org/hubfs/Harnessing%20AI%20for%20Integrity.pdf?hsLang=en. Accessed on: 14 April 2025.

[10] OECD (2024) Anti-Corruption and Integrity Outlook 2024. Available at:
https://www.oecd.org/en/publications/anti-corruption-and-integrity-outlook-2024_968587cd-en.html. Accessed on: 14 May 2025.

[11] Harnessing AI for Integrity: Opportunities, Challenges, and the Business Case Against Corruption. Business at OECD (BIAC) Anti-Corruption Committee Paper 2025. Available at:
https://www.businessatoecd.org/hubfs/Harnessing%20AI%20for%20Integrity.pdf?hsLang=en. Accessed on: 14 April 2025.

SMMEs face a unique set of challenges in their digital transformation journey. These include limited resources and low levels of digital literacy among entrepreneurs and staff, high upfront costs of certain digital tools and lack of access to regulatory guidance, especially regarding data protection and AI use.[12]

Role of internal audit

As governments and organisations increasingly adopt advanced technologies, to strengthen integrity and combat corruption, the role of internal audit functions assumes a greater importance. Internal audit serves as an independent, objective assurance and advisory mechanism within organisations and is uniquely positioned to help ensure that digital tools are not only effectively deployed but also responsibly governed. This may include the following:[13]

- **Providing assurance over technology-driven integrity systems:** This includes evaluating the design, implementation and effectiveness of technology-enabled anti-corruption controls. Whether reviewing the accuracy of procurement data analytics, verifying the integrity of e-invoicing systems or assessing the access controls of whistleblowing platforms, they help ensure that technologies serve their intended compliance functions and do not introduce new governance risks.

- **Enabling continuous monitoring and real-time assurance:** Internal audit functions are evolving by adopting technologies such as data mining, continuous auditing and robotic process automation. These tools enable internal auditors to proactively identify red flags and anomalies in transactions, vendor behaviour, or contract patterns, thereby supporting real-time fraud detection and risk management This proactive approach aligns with OECD recommendations to move beyond retrospective audits towards dynamic, data-informed internal control environments.

- **Strengthening risk management and control frameworks:** Internal controls in risk-prone technological environments should be evaluated for adequacy and effectiveness. Such reviews are essential in ensuring that preventive and detective controls are embedded in technology-enabled systems, particularly in high-risk areas like procurement, financial management and third-party due diligence.

- **Enhancing credibility and cross-function collaboration:** Including internal auditors in anti-corruption technology initiatives enhances transparency and strengthens oversight, particularly where public interest and stakeholder confidence are paramount.[14]

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[12] OECD (2021), The Digital Transformation of SMEs, OECD Studies on SMEs and Entrepreneurship, OECD Publishing, Paris, https://doi.org/10.1787/bdb9256a-en. Accessed on: 25 April 2025.

[13] It is noted that some of these tasks may overlap with certain responsibilities performed by the Compliance function assigned under the Three Lines of Defense Model (TLOD).

[14] World Economic Forum, Responsible Use of Technology: The Ethics of Innovation, 2021, https://www.weforum.org. Accessed on: 10 June 2025.

These points highlight the need for internal audit functions to be integrated into the technological framework for anti-corruption efforts, ensuring thorough investigation and oversight. Recognising this, the Institute of Internal Auditors (IIA) has updated its AI Auditing Framework[15] to assist internal auditors in understanding the risks and identifying leading practices and internal controls for emerging technology.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO), in collaboration with Deloitte & Touche LLP,[16] also provides guidance that leverages the principles from COSO's Enterprise Risk Management Framework to help organisations align risk management with strategy and execution of their AI initiatives.

Applying enterprise risk management principles to AI initiatives can help organisations provide integrated governance of AI, manage risks and drive performance to maximise achievement of strategic goals.[17]

Principles for the responsible use of digital technology for business integrity

Effective digital technology governance for business integrity must balance innovation with responsible use to maximise benefits while minimising harm. As organisations implement technology, in particular AI, for anti-corruption efforts, they face the challenge of using these systems in a manner that acknowledges the importance of transparency, explainability, fairness, impartiality, robustness, reliability, safety, security, responsibility and privacy, particularly in high-stakes compliance decisions where trust with regulators and stakeholders is especially critical.

This is highlighted in the OECD Anti-Corruption and Integrity Outlook 2024,[18] which emphasises that while digital tools enhance prevention and detection capabilities, the governance of such tools must be risk based, inclusive and guided by public interest. Responsible digitalisation is essential for modernising integrity systems.

Regulatory framework

The increasing adoption of technology, particularly AI, has prompted governments and international organisations to develop regulatory frameworks that promote responsible AI use and mitigate the risks such as bias and a lack of explainability and transparency. These regulatory and voluntary frameworks are detailed in Annexure 4.

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[15] The IIA's Updated AI Auditing Framework, 2023, Available at: The IIA's Updated AI Auditing Framework Accessed on: 14 May 2025.

[16] COSO, "Realize the full potential of artificial intelligence: Applying the COSO Framework and Principles to help implement and scale Artificial Intelligence", 2021, Available at: 3059fc_e17fdcd298924d4ca4df1a4b453b4135.pdf. Accessed on: 14 May 2025.

[17] Refer to footnote 28.

[18] OECD (2024) Anti-Corruption and Integrity Outlook 2024. Available at: https://www.oecd.org/en/publications/anti-corruption-and-integrity-outlook-2024_968587cd-en.html. Accessed on: 15 April 2025.

The OECD AI Principles,[19] endorsed by multiple countries, also emphasise human centricity, transparency, explainability and accountability. They provide a foundation for developing ethical AI regulations globally, guiding organisations in deploying AI systems that uphold fairness and human rights.

OECD Principles[20] [21]

The OECD Principles on AI, which are laid out in the OECD Council Recommendation on AI, are divided into values-based principles and recommendations for policymakers. The five value-based principles that aim to encourage responsible use of AI in line with key values of OECD member states are as follows:

Inclusive growth, sustainable development and well-being: Stakeholders should proactively engage in responsible stewardship of trustworthy AI in pursuit of beneficial outcomes for people and the planet, such as augmenting human capabilities and enhancing creativity; advancing inclusion of underrepresented populations; reducing economic, social, gender and other inequalities; and protecting natural environments, thus invigorating inclusive growth, sustainable development and well-being.

Human-centred values and fairness: AI actors should respect the rule of law, human rights and democratic values throughout the AI system life cycle. These include freedom, dignity and autonomy, privacy and data protection, non-discrimination and equality, diversity, fairness, social justice and internationally recognised labour rights.

Transparency and explainability: AI actors should commit to transparency and responsible disclosure regarding AI systems.

Robustness, security and safety: AI systems should be robust, secure and safe throughout their entire life cycle, so that, in conditions of normal use, foreseeable use or misuse, or other adverse conditions, they function appropriately and do not pose unreasonable safety risks.

Accountability: AI actors should be accountable for the proper functioning of AI systems and upholding the above principles, according to their roles, the context, and consistent with modern technology.

These principles emphasise the importance of inclusive growth, robust safeguards, accountability, and the protection of well-being and individual rights. Concrete implementation of these principles can include the following:

- Embedding bias detection mechanisms in AI systems

- Conducting regular audits of algorithmic outputs

- Providing clear documentation and explainability features to users and regulators

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[19] OECD (2019) Principles on Artificial Intelligence. Available at: https://www.oecd.org/going-digital/ai/principles/. Accessed on: 15 April 2025.

[20] OECD (2019) Principles on Artificial Intelligence. Available at: https://www.oecd.org/going-digital/ai/principles/. Accessed on: 15 April 2025.

[21] How countries are implementing the OECD Principles for Trustworthy AI. OECD 2023. Available at: https://oecd.ai/en/wonk/national-policies-2. Accessed on: 19 June 2025.

The UN High-level Advisory Body on AI report "*Governing AI for Humanity*" also emphasises[22] a blueprint for addressing AI-related risks and sharing its transformative potential globally, including by:

- Urging the UN to lay the foundations of the first globally inclusive and distributed architecture for AI governance based on international cooperation

- Proposing recommendations to address gaps in current AI governance arrangements

- Calling on all governments and stakeholders to work together in governing AI to foster development and protection of all human rights. This includes light institutional mechanisms to complement existing efforts and foster inclusive global AI governance arrangements that are agile, adaptive and effective, to keep pace with AI's evolution.

By adopting sound principles, organisations and governments can help ensure responsible AI use, enhance regulatory compliance and build stakeholder trust — an essential component of sustainable anti-corruption strategies. Such principles offer a roadmap for leveraging AI in a manner that aligns with moral values, protects human rights and helps ensure that technological advancements serve the greater good.[23]

While the technology may dramatically help enhance integrity and anti-corruption measures, it is clear that human judgment remains irreplaceable for evaluating complex corruption risks that require contextual understanding and ethical judgment. Organisations should consider calibrating their governance intensity according to potential harm, applying more robust oversight to critical anti-corruption functions than to systems with limited impact.

Conclusion

In an era defined by rapid technological transformation, the B20 Integrity & Compliance Task Force calls on governments, organisations and civil society to embrace the responsible use of technology as a strategic enabler in upholding integrity and compliance. The integration of digital tools offers an unprecedented opportunity to increase transparency, strengthen compliance systems and rebuild trust in both public and private institutions.

Yet as these tools become more powerful, governance in respect of their responsible use becomes more urgent. Without clear guardrails, digital technologies can create new vulnerabilities. The B20 therefore urges a balanced approach — one that accelerates innovation while safeguarding integrity, accountability and human rights.

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[22] United Nations High-Level Advisory Body on Artificial Intelligence (2024) Governing AI for Humanity: Final Report. Available at: https://www.un.org/sites/un2.un.org/files/governing_ai_for_humanity_final_report_en.pdf. Accessed on: 15 April 2025.

[23] Harnessing AI for Integrity: Opportunities, Challenges, and the Business Case Against Corruption. Business at OECD (BIAC) Anti-Corruption Committee Paper 2025. Available at: https://www.businessatoecd.org/hubfs/Harnessing%20AI%20for%20Integrity.pdf?hsLang=en. Accessed on: 14 April 2025.

The B20 calls upon the G20 to establish the initiatives below:

The responsible use of digital technology is not only a technical challenge — it is a governance imperative. B20 South Africa urges G20 members to lead in shaping a future where innovation and integrity go hand-in-hand, and where digital transformation becomes a powerful enabler of fair, inclusive and transparent societies.

The B20 urges the G20 to:

1. **Embed ethical standards for the responsible use of digital technologies**: by encouraging the development and adoption of voluntary codes of conduct to guide the responsible use of emerging technology in integrity and anti-corruption measures. These codes are recommended to align with global principles such as International Organization for Standardization (ISO)/IEC TR 24368:2022, the OECD Anti-Bribery Guidelines and the United Nations Convention against Corruption (UNCAC) Articles 9 and 10. G20 members are recommended to establish minimum benchmarks for implementation and ensure these codes are integrated into national regulatory strategies, compliance programmes and training curricula.

   - These actions can be complemented by promoting the establishment of a multi-stakeholder centre for digital integrity and ethics, dedicated to shaping ethical standards and integrity frameworks for the responsible use of digital technologies, including AI. This centre is recommended to be mandated to develop voluntary codes of conduct, facilitate international dialogue and provide guidance on leading practices. Its composition should include representatives from government, industry, organisations, academia and civil society to ensure that the resulting frameworks are inclusive, technically sound and aligned with international principles. Active and ongoing engagement from diverse sectors will be essential to ensure that the codes are not only comprehensive but also practical.

2. **Encourage organisations to implement appropriate oversight mechanisms:** by promoting the establishment of dedicated ethics or oversight committees within public and private sector institutions to monitor the deployment of digital technologies for integrity. These bodies are recommended to be tasked with mapping existing frameworks and codes of conduct, identifying gaps and recommending controls to ensure alignment with responsible technology use principles. Governments should consider making such oversight structures a best practice standard.

3. **Enhance awareness and communication:** by promoting transparency and encouraging organisations and governments to publish clear information on how technology tools are used within anti-corruption frameworks and what measures are being taken to promote its ethical use.

   G20 members should also consider supporting the creation of independent reporting mechanisms that enable stakeholders to hold entities accountable when ethical standards are violated.

4. **Incentivise private sector investment in digital technologies:** by establishing targeted incentives for organisations that invest in integrity-enhancing technologies to increase their compliance capacity, in line with the OECD 2021 Recommendations.[24]

5. **Empower and support SMMEs**: to encourage and assist SMMEs to adopt international frameworks for responsible technology use in integrity measures. SMMEs often lack the resources and technical capacity to adopt sophisticated integrity frameworks or emerging technologies. To ensure inclusive and effective implementation of international standards, stakeholders — governments, large corporations, multilateral institutions and business associations — should:

   - **Provide accessible guidance and tools** that simplify international frameworks into SMME-friendly formats, including templates, checklists and digital toolkits.

   - **Facilitate capacity-building initiatives** such as subsidised training, mentorship and public-private knowledge-sharing platforms to help SMMEs integrate integrity-by-design approaches into their operations.

6. **Strengthen public-private collaboration:** by encouraging platforms for dialogue and fostering joint initiatives that support the development of innovative AI-driven solutions that detect, prevent and address corruption. This could include the promotion of Collective Action hubs where SMMEs can collaborate with larger companies, regulators and civil society to co-develop sector-specific solutions using responsible technologies (e.g., e-procurement tools, AI-driven risk analytics).

7. **Establish a G20-endorsed sandbox:** to pilot and evaluate emerging technologies (e.g., AI, blockchain, data tools) in real-world anti-corruption and compliance use cases. The sandbox would allow governments, technology providers and oversight bodies to test integrity solutions in a controlled environment with regulatory flexibility, ethical oversight and structured evaluation. Outputs would include open case studies, implementation guidance and scalable recommendations.

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[24] Recommendation of the Council for OECD Legal Instruments Further Combating Bribery of Foreign Public Officials in International Business Transactions, OECD. Available at: OECD-LEGAL-0378-en.pdf. Accessed on: 24 May 2025.

Recommendation 1.2:

Establish secure and inclusive digitally driven whistleblowing platforms for reporting suspected integrity breaches.

Introduction

As the global economy becomes more interconnected, the demand for responsible business conduct, ethical leadership and institutional integrity continues to grow. At the heart of these efforts lies the ability to detect and respond to suspected integrity breaches — such as corruption, fraud, money laundering, harassment (including sexual harassment), discrimination and financial misconduct — before they escalate into systemic crises.

Whistleblowing is a critical component of any integrity ecosystem. The effective protection of whistleblowers and handling of protected disclosures are central to promoting integrity and preventing corruption. Such whistleblower protections must ensure anti-retaliation mechanisms. Whistleblowers are often the first line of defence against integrity breaches. By sharing knowledge of misconduct, they provide unique insights that may not be accessible through audits or compliance reviews. However, despite their vital role, potential whistleblowers frequently remain silent due to fear of retaliation, lack of confidential channels, or mistrust in the fairness of reporting mechanisms. This is especially true in emerging markets and high-risk sectors, where enforcement may be weak and legal protections limited.

Secure digital whistleblowing platforms have emerged as essential infrastructure for overcoming these barriers. By offering anonymous, confidential and user-friendly environments for reporting misconduct, these platforms have enabled the public and private sectors to uncover serious integrity failures.

The OECD,[25] Transparency International[26] and the World Bank[27] have all underscored the role of such platforms in encouraging early reporting and supporting compliance with anti-corruption frameworks. An analysis by Vandekerckhove & Phillips (2022) in "*Business Ethics: A European Review*" found that digital reporting systems, especially those designed with whistleblower protection in mind, help mitigate reputational and legal risks for firms while fostering a culture of transparency.[28]

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[25] OECD (2016). Committing to Effective Whistleblower Protection. OECD Publishing. Available at: https://www.oecd.org/gov/committing-to-effective-whistleblower-protection-9789264252639-en.htm. Accessed on: 15 April 2025.

[26] Transparency International. Internal Whistleblowing Systems: Self-Assessment Framework. 2024. Available at: https://www.transparency.org/en/publications/internal-whistleblowing-systems-self-assessment-framework-public-private-organisations. Accessed on: 15 April 2025.

[27] World Bank Group. Enhancing Government Effectiveness and Transparency: The Fight Against Corruption. 2020. Available at: https://documents.worldbank.org/en/publication/documents-reports/documentdetail/235541600116631094. Accessed on: 15 April 2025.

[28] Vandekerckhove, W. and Phillips, A. Whistleblowing systems and culture: Evidence from Europe, Business Ethics: A European Review, online. 2022. Available at: https://onlinelibrary.wiley.com/doi/10.1111/beer.12345. Accessed on: 15 April 2025.

Furthermore, the United Nations Office on Drugs and Crime (UNODC), in the guidelines entitled "*Speak up for health! Guidelines to enable whistle-blower protection in the healthcare sector*"[29] recognises the importance of establishing internal reporting systems to detect serious instances of wrongdoing, including corruption, that may occur, are occurring or will occur within an organisation; address them as early as possible; and take measures to mitigate their negative impact.

Despite this progress, the adoption of secure whistleblowing platforms remains uneven across the global economy. In digital systems, whistleblower mechanisms must ensure anonymity, multi-language access and safeguards against cyber threats. Many SMMEs and supply chain actors lack the resources or awareness to implement such tools. If accessibility, cost and ease of implementation are not addressed, there is a risk that such tools will disproportionately benefit large organisations, further widening the competitive gap and leaving SMMEs at a disadvantage. Promoting scalable and user-friendly solutions is key to fostering a truly inclusive integrity ecosystem.

This action aligns with the G20 High-Level Principles for Effective Whistleblower Protection (2019)[30] and Resolution 10/8, adopted by the Conference of the States Parties to the UNCAC, which calls for strong and accessible mechanisms for reporting wrongdoing in both the public and private sectors. This action seeks to close the gap between principle and practice by urging G20 governments and organisations to invest in technology-enabled, people-centred whistleblowing mechanisms — ones that are secure, anonymous, multilingual, culturally appropriate and accessible.

Importance of whistleblowing in integrity systems

There is no common legal definition of what constitutes whistleblowing. The ISO 37002 Whistleblowing management systems — Guidelines, adopted in 2021, define whistleblowing as the act of reporting suspected wrongdoing or risk of wrongdoing.[31] The International Labour Organization defines it as "*the reporting by employees or former employees of illegal, irregular, dangerous or unethical practices by employers*".[32] The UNCAC refers to "*any person who reports in good faith and on reasonable grounds to the competent authorities any facts concerning offences established in accordance with this Convention*".[33] Resolution 10/8, adopted by the Conference of the States Parties to the UNODC in December 2023, recognises whistleblowers as persons who report corruption in the context of their professional activity and work-related environment who may face

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[29] United Nations Office on Drugs and Crime. Speak up for health! Guidelines to enable whistleblower protection in the healthcare sector. 2021. Available at:
https://whistleblowingnetwork.org/WIN/media/pdfs/Speak_up_for_Health_-_Guidelines_to_Enable_Whistle-Blower_Protection_in_the_Health-Care_Sector_EN.pdf. Accessed on: 10 June 2024.

[30] G20 (2019) High-Level Principles for Effective Whistleblower Protection. Available at:
https://www.oecd.org/g20/topics/anti-corruption/. Accessed on: 15 April 2025.

[31] International Organization for Standardization. ISO 37002:2021 Whistleblowing management systems. Edition 1, 2021. Available at: https://www.iso.org/standard/65035.html. Accessed on: 10 June 2025.

[32] International Labour Organization Thesaurus (2005).

[33] UNCAC Coalition (2005), Article 33. Available at: https://uncaccoalition.org/wp-content/uploads/SFeinstein_formatted-slide-Pre-UNGASS-event-_Lightning-Talk-on-Whistleblower-Protection.pdf. Accessed on: 10 June 2025.

unjustified treatment and require appropriate action. [34] Transparency International declares that whistleblowing is "*communicating information on suspected wrongdoing (an act or omission that is unlawful, abusive or can cause harm), to individuals or entities believed to be able to effect action*".[35]

According to the Ethics Institute, whistleblowing means the act of organisational stakeholders (e.g., employees, customers or service providers), either former or current, calling attention to wrongdoing that has occurred, is occurring or is about to occur in an organisation. It is aimed at overcoming criminal, irregular and unethical conduct in organisations, both public and private.[36]

The protection of whistleblowers and other categories of reporting persons is one of the key elements to better prevent, detect and prosecute corruption. Establishing a robust whistleblower system is indispensable to encourage reporting and protect reporting persons while ensuring integrity. A proper whistleblower system plays an important part in the journey towards a fair and safe workplace.

"The Association of Certified Fraud Examiners (ACFE) Occupational Fraud 2024: A Report to the Nations" noted that 43% of occupational frauds were detected by a tip, which is more than three times as many cases as the next common method.[37]

A fundamental element to managing whistleblowing is to develop a secure and effective reporting process that protects victims, witnesses, and whistleblowers throughout. Transparency International identifies three key elements to encourage individuals to report wrongdoing: the provision of accessible and reliable reporting channels; robust protection from all forms of retaliation; and mechanisms for disclosure that promote reforms that correct legislative, policy or procedural inadequacies and prevent future wrongdoing.[38]

According to the Ethics Institute, an effective whistleblowing management system creates a culture of trust. Being able to raise concerns confidentially or anonymously, and seeing that their concerns are addressed, results in employees building confidence that their concerns and discomfort will be addressed. It enhances their belief that the organisation is committed to ethical conduct and serious about addressing matters of unethical conduct.[39]

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[34] United Nations Office on Drugs and Crime. Corruption and Economic Crime Branch. Tenth session Conference of the States Parties to the United Nations Convention Against Corruption. 11-15 December 2023. Resolutions and decisions adopted by the Conference of the States Parties to the United Nations Convention Against Corruption at its tenth session. Available at: https://www.unodc.org/corruption/en/cosp/conference/session10-resolutions.html. Accessed on: 10 June 2025.

[35] Transparency International. International Principles for Whistleblower Legislation. 2013. Available at: https://www.transparency.org/en/publications/international-principles-for-whistleblower-legislation. Accessed on: 15 April 2025.

[36] The Ethics Institute (n.d.), Whistleblowing Management Handbook 2020. Accessed on: 15 April 2025.

[37] The ACFE Occupational Fraud 2024: A Report to the Nations. Accessed on: 15 April 2025.

[38] Suzanna Khoshabi, Internal Whistleblowing Mechanisms, Transparency International, 28 June 2017, https://knowledgehub.transparency.org/guide/topic-guide-whistleblowing/4250. Accessed on: 15 April 2025.

[39] The Ethics Institute (n.d.), Whistleblowing Management Handbook 2020.

Exhibit 1: KPMG Whistleblower 2022: The Impact of Trust & Technology[40]

The Four Pillars of Trust in Whistleblowing

A whistleblowing program can only be impactful if people choose to trust Management. In order to do so, barriers to trust need to be acknowledged and addressed. If enabled effectively, trust can be used to produce successful outcomes from the whistleblowing process. Trust should be anchored to four pillars:

Integrity. From compliance with data privacy laws to less clear areas such as the ethics of profiling. This anchor is rapidly becoming a key focus for regulators, as they strive to assess the 'fairness' of due processes used

Quality. Models deployed must be appropriate for the context in which reports are made and used. In many cases, it starts with questions around the quality of the underlying data reported

Effectiveness. The program must be aligned with expectations to achieve desired results, providing value to decision makers who rely on the generated insights and anonymity to employees raising concerns

Resilience. The program must consider the changing audience, generational preferences and along with it protection of its infrastructure

According to the NAVEX 2024 Whistleblowing & Incident Management Benchmark Report, an efficient and trusted mechanism by which employees can anonymously or confidentially make inquiries and allegations of suspected or actual misconduct without fear of retaliation is the hallmark of a well-designed compliance programme. Furthermore, having a level of transparency regarding the process and, if possible, the outcome (without revealing identities) reinforces trust in the whistleblowing programme.

Furthermore, it is crucial for the credibility of a whistleblowing programme that all disclosures are responded to quickly and are properly investigated. Investigations are usually conducted by specialised forensic investigators and, often, internal auditors and compliance personnel, especially those involving fraud (or where other teams have a conflict of interest) and therefore play an important role in supporting the whistleblowing programme.[41]

Apart from receiving assurance that the whistleblower report will be thoroughly, impartially and professionally investigated, if the allegations are substantiated, the organisation should take appropriate action against the wrongdoer, regardless of title or role. This includes disciplinary action, policy changes or legal recourse as warranted. All individuals should be held to the same standard of conduct.

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[40] KPMG (2022) Whistleblower 2022: The Impact of Trust & Technology. Available at: https://assets.kpmg.com/content/dam/kpmg/cn/pdf/en/2022/03/whistleblower-2022-the-impact-of-trust-and-technology.pdf. Accessed on: 15 April 2025.

[41] Giles, S. Internal Audit's role in whistleblowing., February 2025. Available at: Internal Audit's role in whistleblowing | ACCA Global. Accessed on: 14 May 2025.

Regulations and international instruments

Organisations, governments and regulatory bodies increasingly acknowledge the importance of anonymous whistleblowing. Whistleblower protection laws and regulations have been introduced and expanded across several countries, as detailed in Annexure 5.

Furthermore, a number of internationally recognised anti-corruption compliance tools for the private sector also promote the voluntary adoption of whistleblowing measures, including the aforementioned OECD Good Practice Guidance on Internal Controls, Compliance and Ethics; the Business Principles for Countering Bribery;[42] the ICC Rules of Conduct to Combat Extortion and Bribery;[43] the OECD Guidelines for Multinational Enterprises;[44] the World Bank Integrity Compliance Guidelines;[45] and the World Economic Forum Principles for Countering Bribery.[46] In July 2021, ISO published the ISO 37002 Whistleblowing Management Systems — Guidelines.[47] This standard provides guidelines for establishing, implementing, maintaining and continually improving a whistleblowing management system.

Furthermore, the 10th session of the Conference of the States Parties to the UNCAC adopted Resolution 10/8 on the protection of reporting persons, which calls upon states parties to develop appropriate measures to fully and effectively provide protection against unjustified treatment for all persons who, on reasonable grounds, expose or report corruption and related offences to competent authorities. The resolution refers to whistleblowers as a specific category of reporting persons who report corruption in their professional context or workplace environment.[48]

The International Ethics Standards Board for Accountants (IESBA) has contributed to this effort through its framework on Responding to Non-Compliance with Laws and Regulations (NOCLAR), which provides clear ethical guidance to accountants and auditors on how to act in the public interest when confronted with actual or suspected illegal acts. The NOCLAR standard, incorporated into the IESBA International Code of Ethics for Professional Accountants, is not limited to financial reporting matters. It applies broadly to instances of non-compliance with laws and regulations that may have a direct or material

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[42] Business Principles for Countering Bribery (2003), Section 5.5. (See: http://www.transparency.org/global_priorities/private_sector/business_principles). Accessed on: 14 May 2025.

[43] ICC Rules of Conduct to Combat Extortion and Bribery (2005), Article 7. See: http://www.iccwbo.org/uploadedFiles/ICC/policy/anticorruption/Statements/ICC_Rules_of_Conduct_and_Recommendations%20_2005%20Revision.pdf. Accessed on: 14 May 2025.

[44] OECD Guidelines for Multinational Enterprises (updated 2011), Chapter 2, Section 9.

[45] World Bank Group Integrity Compliance Guidelines (2010), Section 9. (See: http://web.worldbank.org/WBSITE/EXTERNAL/EXTABOUTUS/ORGANIZATION/ORGUNITS/EXTDOII/0,,contentMDK:21182440~menuPK:2452528~pagePK:64168445~piPK:64168309~theSitePK:588921,00.html). Accessed on: 14 May 2025.

[46] World Economic Forum Partnering against Corruption Initiative (PACI) Principles for Countering Bribery, Section 5.5. (See: https://members.weforum.org/pdf/paci/principles_short.pdf). Accessed on: 14 May 2025.

[47] International Organization for Standardization. ISO 37002:2021 Whistleblowing management systems. Edition 1, 2021. Available at: https://www.iso.org/standard/65035.html. Accessed on: 10 June 2025.

[48] United Nations Office on Drugs and Crime. Corruption and Economic Crime Branch. Tenth session Conference of the States Parties to the United Nations Convention against Corruption. 11-15 December 2023. Resolutions and decisions adopted by the Conference of the States Parties to the United Nations Convention against Corruption at its 10th session. Available at: https://www.unodc.org/corruption/en/cosp/conference/session10-resolutions.html#Res.10-8. Accessed on: 10 June 2025.

effect on an entity's financial statements, operations, or reputation, including bribery, fraud, tax evasion, environmental violations and data protection breaches.[49]

Updated whistleblowing laws and regulations, several with slightly different compliance requirements, have increased scrutiny of whistleblowing processes and compliance obligations for global organisations. Organisations that choose to embrace the compliance challenge and make an investment into an effective whistleblowing programme, which includes not only a good platform but also the skilled resources for timely investigations, will find that the value is clear.[50]

The "*Understanding Whistleblower Protection*" report[51] by the International Federation of Accountants (IFAC) and Chartered Professional Accountants (CPA) Canada includes an eight-point questionnaire that can be used as a discussion and informational tool designed to help guide accountancy professionals, professional accountancy organisations, relevant authorities and policymakers through the main considerations and challenges in the adoption and implementation of whistleblower protection legislation.[52]

Despite advanced regulations, in certain jurisdictions and organisations there is still a reluctance among individuals to report unethical incidents for fear of retaliation. Retaliation for whistleblowing usually presents itself in the form of disciplinary actions or harassment in the workplace. Therefore, legislation tends to focus on providing ample protection of the whistleblower's employment status, including unfair dismissal.[53]

This was highlighted in a recent survey by the 2024 EY Global Integrity Report, which found that:[54]

▪ 64% of board members and 57% of senior managers felt under pressure not to report misconduct (versus 54% of other employees).

▪ 4 in 10 board members also admitted that when an issue is reported, they themselves have faced retaliation, or have witnessed adverse consequences towards someone else who reported misconduct through the organisation's whistleblowing mechanism (versus 17% of employees).

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[49] International Ethics Standards Board for Accountants (IESBA), Responding to Non-Compliance with Laws and Regulations (NOCLAR), Final Pronouncement, July 2016, https://www.ifac.org.

[50] EY Global Integrity Report 2024. Available at: https://www.ey.com/en_us/insights/forensic-integrity-services/us-edition-2024-global-integrity-report. Accessed on: 15 April 2025.

[51] International Federation of Accountants and Chartered Professional Accountants Canada. Understanding Whistleblower Protection: Laws, Practices, Trends and Key Implementation Considerations. 2023. Available at: https://www.ifac.org/knowledge-gateway/ethics/publications/understanding-whistleblower-protection. Accessed on: 15 April 2025.

[52] IFAC, CPA Canada. Understanding Whistleblower Protection: Laws, Practices, Trends and key implementation considerations. 2023. Available at: https://ifacweb.blob.core.windows.net/publicfiles/2023-12/IFAC-CPA-Canada-Whistleblower-Protection.pdf. Accessed on: 23 June 2025.

[53] OECD. Study on Whistleblower Protection Frameworks, Compendium of Best Practices and Guiding Principles for Legislation. Paris: OECD, 2011. https://www.unodc.org/documents/corruption/G20-Anti-Corruption-Resources/Contributions-by-International-Organizations/2011_OECD_Study_on_Whistleblower_Protection_Frameworks_Compendium_of_Best_Practices_and_Guiding_Principles_for_Legislation.pdf. Accessed on: 15 April 2025.

[54] EY (2024) Global Integrity Report 2024. Available at: https://www.ey.com/en_us/insights/forensic-integrity-services/us-edition-2024-global-integrity-report. Accessed on: 15 April 2025.

The 2025 NAVEX Whistleblowing & Incident Management Benchmark Report found that in 2024, the median reporting rate for retaliation incidents rose from 2.84% to 3.08%, yet overall reporting of these matters remains low with substantiation rates at a mere 18% when compared to the overall substantiation rate of 46%. This data highlights a challenge: organisations must remain vigilant, fostering safer and more transparent work environments.[55]

Overall, psychological safety plays a crucial role in encouraging individuals to blow the whistle. It mitigates risks associated with speaking up and helps create a workplace environment that values integrity, accountability and honesty.[56] The term "*psychological safety*" refers to an environment where individuals feel comfortable expressing themselves without fear of negative consequences. It encourages open communication, risk-taking and collaboration. Understanding the meaning of psychological safety is essential for building trust.[57] In the context of whistleblowing, psychological safety can reduce the perceived cost of speaking up and increase the likelihood that employees will report concerns internally before they escalate. A psychologically safe environment can also reduce the mental health burden on whistleblowers, who often suffer from anxiety, depression or professional burnout due to organisational backlash.[58] Accordingly, it is important to create a psychologically safe environment, where individuals feel empowered to speak up without fear of negative consequences. To encourage individuals to come forward in the detection of wrongdoing, several countries have introduced various incentives, ranging from tokens of recognition to financial rewards. The merits and drawbacks of offering financial rewards to whistleblowers remain a subject of considerable debate among policymakers and researchers.[59] Where such rewards exist, they should be provided in addition to a comprehensive whistleblower protection framework that includes remedial measures, compensation for retaliation and interim financial support, for example living and legal expenses.[60]

Role of women in whistleblowing

In an article published in International Business Research, Hunt states that "*Women are gaining more notoriety for coming forward and dealing with tough ethical issues in the workplace*". Historical and current research published since this article illustrates that this statement still holds true. Women are speaking up on wrongdoing in the corporate and public arenas on a global scale. Current international research reviewed indicates that women are making news for whistleblowing.

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[55] 2025 NAVEX Whistleblowing & Incident Management Benchmark Report.

[56] Nieweler, Amanda "*The Power of Psychological Safety in Whistleblowing*". 2024. Available at: The Power of Psychological Safety in Whistleblowing - Explore Our Ethics Blog for Industry Insights. Accessed on: 15 May 2025.

[57] FaceUp. Psychological safety. Available at: https://www.faceup.com/en/whistleblowing-dictionary/psychological-safety. Accessed on: 15 April 2025.

[58] David Lewis and Wim Vandekerckhove, "*Whistleblowing and Mental Health: A Growing Concern*", Industrial Law Journal 47, No. 4 (2018). Accessed on: 15 May 2025.

[59] Transparency International. Anticorruption Helpdesk. Whistleblower Reward Programmes. 2018 https://knowledgehub.transparency.org/helpdesk/financial-incentives-for-whistleblowers. Accessed on: 27 June 2025.

[60] OECD (2016), Committing to Effective Whistleblower Protection, OECD Publishing, Paris. Available at: https://doi.org/10.1787/9789264252639-en. Accessed on: 14 April 2025.

However, while research fails to suggest that male whistleblowers experience less severe repercussions than their female counterparts, it does suggest that female whistleblowers may be more afraid than male whistleblowers of experiencing retaliation.

To effectively monitor for such concerns and take steps to ensure that everyone feels confident to raise complaints, it may be helpful to collect gender-disaggregated data – alongside other demographic indicators such as age, ethnicity, sexual orientation, neurodiversity, disability, job grade and geographic location.

Benefits of leveraging technology for enhanced whistleblower protection

Digital platforms have completely transformed whistleblowing technology, changing how whistleblowers share information and report issues.

According to the 2025 NAVEX Global Report, the frequency of reports made via a web or digital form overtook those made via hotline (phone), while reports made in person, via mail or other channels outside of web and hotline, grew from 34% in 2023 to 37% in 2024. Traditional reporting methods, such as in-person disclosures or standard email communications, are fraught with risks, including identity exposure and message interception.

Integrating AI and data analytics in whistleblower protection programmes

Leveraging digital technologies not only supports a transparent environment but also serves as a substantial incentive for employees to come forward, thereby minimising the risks associated with whistleblowing. In recent years, organisations have successfully integrated AI and data analytics into their whistleblower protection programmes, enhancing their ability to address concerns proactively and efficiently.[61]

> **Case study 1: Ushahidi (Kenya)**
>
> Ushahidi (Kenya) is a global civic tech success that allows users to report events (including fraud) via mobile and online channels, now adapted to integrity reporting in several African countries.[62]

Leveraging AI for enhanced whistleblower protection

AI-powered systems excel at anonymising reports by intelligently removing details that could reveal a whistleblower's identity. This process involves scanning the text for names, locations, dates and specific identifiers, then eliminating or replacing them with generic terms.[63]

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[61] Vorecol Editorial Team. "*The Role of Technology in Whistleblower Protection: How Digital Tools Can Safeguard Employees*". Vorecol HRMS, 8 November 2024. Available at: https://vorecol.com/blogs/blog-the-role-of-technology-in-whistleblower-protection-how-digital-tools-can-safeguard-employees-207070. Accessed on: 15 April 2025.

[62] Ushahidi. Available at: https://www.ushahidi.com/support/overview/. Accessed on: 25 May 2025.

[63] Devin Partida, "*The Role of AI in Whistleblower Identity Protection and Incident Reporting*", Automation.com, 23 February 2024. Available at: https://www.automation.com/en-us/articles/february-2024/ai-whistleblower-identity-protection-reporting. Accessed on: 15 April 2025.

It can therefore anonymise personal data, securely transmit information and manage incident reports with minimal human intervention, thereby enhancing the security and anonymity of whistleblowers. This will encourage more individuals to report wrongdoing without fear of repercussions.[64]

As such, these systems enhance the efficiency and accuracy of handling reports and significantly improve the anonymity and security of whistleblowers. By integrating AI into their incident reporting processes, organisations can foster a culture of transparency and trust, encouraging more individuals to come forward with crucial information without fear of retaliation.

Specific data protection issues

Data protection and privacy laws in several G20 countries may impose legal restrictions on internal private sector whistleblowing procedures, which may inadvertently restrict or complicate the implementation of effective internal whistleblowing procedures. Some of the key challenges are detailed in Annexure 6.

Conclusion

In a digitally transforming world, the integration of responsible technology into integrity systems is a foundational governance imperative. By embedding ethics, inclusion, transparency and human oversight into the very DNA of digital transformation, G20 nations can help ensure that digitally driven whistleblowing platforms uphold — not undermine — moral values. Through a coordinated voice in global digital governance, the G20 can build bridges of inclusion, integrity and shared prosperity.

The B20 calls upon the G20 to establish the initiatives below:

The B20 call upon G20 governments to consider taking coordinated and concrete steps to establish and promote secure, anonymous and inclusive digitally driven whistleblowing platforms. We therefore urge the G20 to take the following actions:

1. **Enhance and enforce comprehensive protections for whistleblowers,** ensuring anonymity, confidentiality, safety and support for individuals reporting misconduct. This includes protecting all whistleblowers from retaliation and ensuring that effective mechanisms are in place for reporting misconduct safely and confidentially.

2. **Embed provisions in national whistleblower legislation/frameworks,** including anti-retaliation protections, trauma-informed support systems and intersectional safeguards, which will help ensure that everyone feels empowered and protected to report wrongdoing.

3. **Promote secure, anonymous digital whistleblowing channels in both the public and private sectors** and embed them in national anti-corruption strategies, compliance frameworks and procurement systems. To help ensure accessibility and inclusivity,

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[64] Devin Partida, "*The Role of AI in Whistleblower Identity Protection and Incident Reporting*", Automation.com, 23 February 2024, https://www.automation.com/en-us/articles/february-2024/ai-whistleblower-identity-protection-reporting. Accessed on: 15 April 2025.

whistleblowing platforms should be multilingual, especially in countries that have multiple official languages.

4. **Encourage multi-stakeholder cooperation** between governments, organisations, civil society, academia and media to build trust in these systems and ensure adequate legal protections for whistleblowers. This includes promoting the need for continued collaboration and dialogue among stakeholders to address pressing issues facing whistleblowers and promoting transparency and accountability worldwide.

5. **Invest in capacity-building, training and digital literacy,** enabling potential whistle-blowers and integrity officers to use these platforms effectively and safely.

6. **Develop, capacitate and strengthen** internal audit functions to effectively investigate corruption cases. Their experiences could be helpful to support the development of anti-corruption software.

7. **Capacitate technical professionals** responsible for investigating whistleblower reports. Investigators should receive multidisciplinary training in forensic investigations, digital forensics and cyber-investigation techniques, data privacy and evidence handling. By equipping investigators with the necessary skills, tools and frameworks, the G20 can strengthen global enforcement capabilities and signal a clear commitment to transparency, accountability and inclusive integrity systems.

Recommendation 1.3:

Promote the use of digital identity integrity tools, such as the Legal Entity Identifier, to enhance transparency.

Introduction

As G20 economies invest in digital transformation and data-driven governance, the responsible use of technology for integrity and anti-corruption efforts must be grounded in verifiable, interoperable and globally trusted systems. One such tool is the LEI — a unique, standardised and open identifier that enables precise identification of legal entities participating in financial and commercial activities.

Concept and purpose of LEI

A global LEI system was called for and driven by the G20 and the Financial Stability Board (FSB) after the stock market crash in 2008.[65]

The LEI is a 20-character reference code used to uniquely identify legally distinct entities that engage in financial transactions and associated reference data. The LEI code's two fundamental principles are as follows:[66]

- Uniqueness: an LEI is assigned to a unique entity. Once assigned to an entity, and even if this entity has ceased to exist, the code should never be reassigned to another entity.

- Exclusivity: a legal entity that has obtained an LEI cannot obtain another one. Entities may port the maintenance of their LEI from one operator to another. The LEI remains unchanged in the process.

Through the LEI, the identity of a legal entity can be quickly and efficiently verified electronically and at no cost by banks, financial institutions, potential business partners and other regulated institutions. It functions as a digital international company ID, with "*records*" that provide information on the unique entity to which it is assigned.[67]

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[65] Okta. LEI (Legal Entity Identifier): Creation, Usage & Benefits. April 2025. Available at: https://www.okta.com/identity-101/lei/. Accessed on: 20 May 2025.

[66] Financial Sector Conduct Authority. Adoption of the legal entity identifier in South Africa. Available at: www.fsca.co.za/TPNL/Q4 - Industry Newsletter March 2024/05-Adoption of the legal.html. Accessed on: 20 May 2025.

[67] Global Legal Entity Identifier Foundation. The LEI: The Key to Unlocking Financial Inclusion in Developing Economies. Global Legal Entity Identifier Foundation 2017. Available at: https://www.gleif.org/media/pages/lei-solutions/the-lei-the-key-to-unlocking-financial-inclusion-in-developing-economies/907aafd9ec-1744798554/the-lei-the-key-to-unlocking-financial-inclusion-in-developing-economies_v1.2-final.pdf. Accessed on: 16 April 2025.

LEIs are issued by local operating units and accredited by the Global Legal Entity Identifier Foundation (GLEIF). The GLEIF is tasked with supporting the implementation and use of LEIs and backed and overseen by the LEI Regulatory Oversight Committee (ROC), representing public authorities from around the globe that have come together to jointly drive forward transparency within the global financial markets.[68]

Exhibit 2: The Financial Stability Board and the G20 have endorsed the LEI, Global LEI System and GLEIF[69]

Source: GLEIF
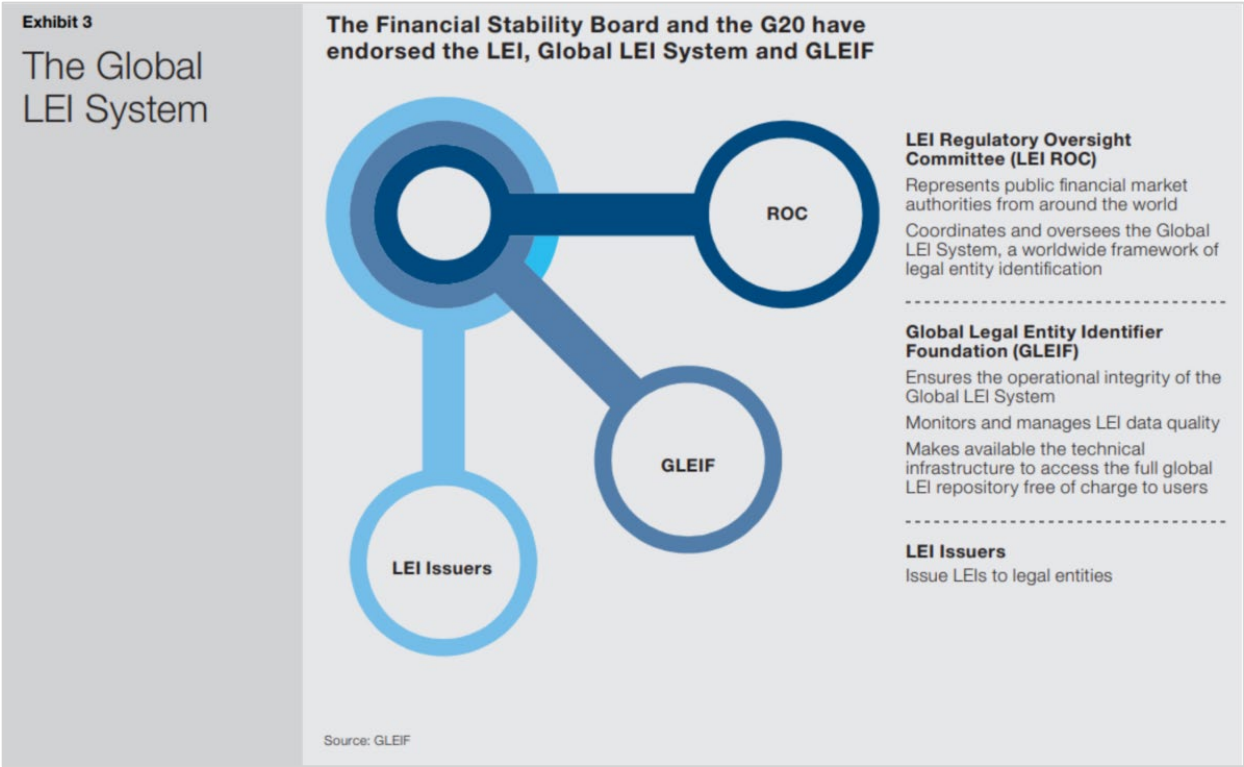
There are an estimated 1.87 million LEIs in circulation, each one containing information about an entity's ownership structure, enabling questions of identity ("who is who") and ownership ("who owns whom") to be answered unambiguously. [70]

Benefits of LEI

In the fight against money laundering, terrorism financing and other forms of financial crime, more than 200 financial regulators worldwide have already adopted the LEI for legal

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[68] Financial Sector Conduct Authority. Adoption of the legal entity identifier in South Africa. Available at: www.fsca.co.za/TPNL/Q4 - Industry Newsletter March 2024/05-Adoption of the legal.html. Accessed on: 20 May 2025.

[69] McKinsey & Co. The Legal Entity Identifier: The Value of the Unique Counterparty ID. 2017. Available at: https://www.mckinsey.com/~/media/McKinsey/Industries/Financial%20Services/Our%20Insights/The%20legal%20entity%20identifier%20The%20value%20of%20the%20unique%20counterparty%20ID/Legal-Entity-Identifier-McKinsey-GLEIF-2017.pdf. Accessed on: 15 April 2025.

[70] Global Legal Entity Identifier Foundation. The LEI: The Key to Unlocking Financial Inclusion in Developing Economies. Global Legal Entity Identifier Foundation 2017. Available at: https://www.gleif.org/media/pages/lei-solutions/the-lei-the-key-to-unlocking-financial-inclusion-in-developing-economies/907aafd9ec-1744798554/the-lei-the-key-to-unlocking-financial-inclusion-in-developing-economies_v1.2-final.pdf. Accessed on: 16 April 2025.

entities engaging in business-to-government activities. The system is expanding beyond regulated use and re-focusing on helping organisations use the LEI to bring greater trust, efficiencies and transparency to business-to-business trades of all kinds. [71]

The adoption of LEIs contributes positively to the following financial crime measures:

- **Enhanced transparency:** LEIs provide a unique identifier for legal entities, making it easier to track and identify them across different financial systems and jurisdictions. This transparency helps expose shell companies and other structures often used to conceal illicit activities.

- **Facilitating risk assessments and screening capabilities:** LEIs can be used in KYC processes and sanctions screening to verify the identity of entities. By linking parties to financial transactions, LEIs help assess counterparty risk and identify potential red flags related to terrorist financing, money laundering and sanctions.

- **Identifying beneficial owners:** Open Ownership data, often linked to LEIs, can help identify the real owners of companies, making it easier to track funds and identify individuals benefiting from corrupt activities.

- **Enforcing sanctions:** The GLEIF facilitates the enforcement of sanctions by providing a clear and standardised way to identify sanctioned entities and track their transactions.

By creating the foundational step of identity, the LEI also has the potential to dramatically reduce the compliance burden and costs associated with stringent anti-money laundering (AML) and KYC regulations.[72] This is particularly relevant to SMMEs who often face resource and capacity constraints that make compliance with global standards challenging.

Furthermore, LEIs provide SMMEs with verifiable, standardised digital identities that facilitate access to finance, reduce compliance costs and enhance trust in domestic and global markets. By enabling traceability and due diligence, LEIs help combat financial crime, improve procurement integrity and support responsible business conduct. Supporting LEI adoption aligns with G20 priorities on integrity, financial inclusion, digital transformation and empowering SMMEs as engines of inclusive economic development.

Conclusion

In essence, LEIs act as a key tool in the fight against financial crime by providing a standardised and transparent way to identify and track entities involved in financial transactions, ultimately making it more difficult for corrupt actors to operate with impunity.

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[71] The Paypers. How the adoption of the Legal Entity Identifier (LEI) can assist in international trade digitalisation. The Papers Global Payments and Fintech Trends Report 2025. Available at: https://thepaypers.com/expert-opinion/how-the-adoption-of-the-legal-entity-identifier-lei-can-assist-in-international-trade-digitalisation--1273095. Accessed on: 16 April 2025.

[72] Global Legal Entity Identifier Foundation. The LEI: The Key to Unlocking Financial Inclusion in Developing Economies. Global Legal Entity Identifier Foundation 2017. Available at: https://www.gleif.org/media/pages/lei-solutions/the-lei-the-key-to-unlocking-financial-inclusion-in-developing-economies/907aafd9ec-1744798554/the-lei-the-key-to-unlocking-financial-inclusion-in-developing-economies_v1.2-final.pdf. Accessed on: 16 April 2025.

The B20 calls upon the G20 to establish the initiatives below:

The B20 urges the G20 to endorse and accelerate the adoption of a digital integrity tool, such as the Legal Entity Identifier, as a foundational transparency tool in the responsible use of digital technologies for integrity and anti-corruption measures.

The B20 recommends the following G20 actions:

1. **Publicly endorse the LEI** as a global public good for corporate transparency and continue exploring, with national regulators and others, the role the LEI might play in assisting organisations with due diligence for KYC, as well as other use cases such as sanctions screening.

2. **Encourage LEI adoption in public procurement and government contracting:** G20 governments should consider requiring vendors and suppliers to obtain an LEI as a prerequisite for bidding on public contracts above a defined threshold. This requirement would increase traceability and reduce the risks of collusion and fraud in public spending.

3. **Embed LEIs into national beneficial ownership registries:** G20 governments should consider linking LEIs with beneficial ownership data to allow for transparent corporate structures and facilitate cross-border investigations. This will also harmonise corporate identity standards across jurisdictions.

4. **Consider issuing guidance** on the role that the LEI plays in assisting entities with due diligence for KYC and sanctions screening, and fraud prevention.

5. **Integrate LEIs into sustainability and integrity certification initiatives:** Industry associations and standard-setting bodies could consider the role of LEIs as an element of sustainability reporting and integrity pledges. This would help ensure that corporate disclosures are anchored in verifiable legal identities.

6. **Support SMMEs in obtaining LEIs:** G20 countries should consider subsidising or streamlining LEI issuance for SMMEs, ensuring that the benefits of increased transparency are inclusive and not burdensome for smaller actors.

Recommendation 2

Strengthen integrity embedment in climate and sustainability finance systems

Recommendation 2:

Strengthen integrity embedment in climate and sustainability finance systems

Executive summary

Recommendation 2.1: leverage existing sustainability due diligence standards that promote integrity, particularly for climate finance, and promote the adoption of international sustainability reporting, sustainability assurance, and sustainability ethics and independence standards in local jurisdictions and territories.

Recommendation 2.2: create a global climate finance transparency registry that tracks funding flows, outcomes and integrity safeguards, co-designed with multilateral institutions and supported by independent verification mechanisms that address governance and data limitations at the national level.

KPIs

KPI	Baseline	Target	Classification	KPI owner
Percentage of G20 countries that have adopted or based local requirements on the International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards issued by the International Sustainability Standards Board (ISSB) or have adopted the European Sustainability Reporting Standards (ESRS) as mandated by the Corporate Sustainability Reporting Directive (CSRD) This KPI measures the percentage of G20 countries that have adopted the IFRS or ESRS.	**28.3%** (2025)	**100%** (2030)	New indicator	IFRS/ISSB (Responsible Investor ISSB Adoption Tracker) Accountancy Europe (CSRD Transposition Tracker)

KPI	Baseline	Target	Classification	KPI owner
Percentage of G20 countries that have formally adopted internationally recognised International Auditing and Assurance Standards Board (IAASB) sustainability assurance standards International Standard on Sustainability Assurance 5000 (ISSA 5000)	**4.1%** (2025)	**90%** (2030)	New indicator	IFAC (with others as needed)

Alignment of Recommendation 2 to South Africa's G20 priorities and B20's core pillars

This Task Force has analysed in detail how Recommendation 2 aligns to the South Africa G20 priorities and B20 core pillars. For full details, please refer to Annexure 2.

Introduction

The rapid increase in extreme weather events and other environmental crises worldwide has reinforced the need for action in addressing environmental risks such as extreme weather conditions, biodiversity loss, critical changes to earth systems, and natural resource shortages, with intentional and responsible sustainable governance initiatives.[73]

Funding that is earmarked for extreme weather is vital to aiding in mitigation and adaption efforts and underscores a global commitment to achieve sustainability goals. However, the injection of these funds into countries where capacity for oversight and accountability may be weakened presents significant risk for financial mismanagement and corruption and therefore means that there is a pressing need for more robust control environments in these countries, to foster a culture of accountability, transparency and integrity.

Corruption undermines rights, erodes trust and hampers progress in achieving sustainable and inclusive development.[74]

Key to the 2030 Agenda for Sustainable Development is SDG 16, which emphasises the importance of peace, justice and strong institutions and defines targets to achieve the goal by 2030, including to "*significantly reduce illicit financial and arms flows, strengthen the recovery and return of stolen assets, and combat all forms of organised crime (T16.4)*"; "*substantially reduce corruption and bribery in all their forms (T16.5)*"; "*develop effective, accountable and transparent institutions at all levels (T16.6)*"; and "*ensure responsive, inclusive, participatory and representative decision-making at all levels (T16.7)*".[75]

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[73] World Economic Forum. The Global Risk Report 2025. 2025. Available at: https://reports.weforum.org/docs/WEF_Global_Risks_Report_2025.pdf. Accessed in April 2025.

[74] Basel Institute on Governance High-level Corruption: an Analysis of Schemes, Costs and of Policy Recommendations. 2025. Available at: https://baselgovernance.org/publications/high-level-corruption-analysis-schemes-costs-and-policy-recommendations. Accessed on: 14 April 2025.

[75] United Nations. The Global Goals. Available at https://www.globalgoals.org/goals/16-peace-justice-and-strong-institutions/. Accessed on 14 April 2025

Yet the reality is that only marginal progress has been made in achieving this goal, with efforts being increasingly hampered by rising conflicts, organised crime and pervasive corruption.[76] Transparency International reports that corruption levels remain stagnant, with two-thirds of the 180 countries surveyed in the 2024 Corruption Perception Index (CPI) scoring below 50 on a 100-point scale. In other words, 85% of the world's population lives in countries with CPI scores under 50.[77] Crime and illicit economic activity also saw the biggest movement (increase) in ranking from the previous global risk perceptions, now ranking 11th of 33 global risks.[78]

SDG 16 calls for action to address the pervasive corruption and organised crime plaguing global societies.[79] Transparency in the financial flow of climate financing and the timely exchange of information across borders is of heightened importance given that up to USD 41 billion of climate finance from the World Bank project portfolio was unaccounted for from 2017 to 2023.[80]

Building on from B20 Brazil's Action 1.2 to "*Ensure the convergence of adopted frameworks for sustainability standards and disclosures*",[81] the B20 South Africa advocates for a standardised and transparent approach to sustainability focused integrity due diligence. It also calls for adoption and/or use of global sustainability reporting standards and international assurance standards to objectively ensure that disclosures enable comparability across countries, industries and sectors. At the same time, the B20 South Africa reasserts the B20 Brazil recommendation of ensuring the international convergence of sustainability standards and disclosures, as the fragmented implementation of national frameworks continues to create transparency and compliance challenges for organisations that undermine sustainability goals.

Building on from the B20 Brazil's Action 2.2 to "*Promote transparency and accountability to effectively tackle corruption, in both demand and supply side, acknowledging misconduct related to the green transition, environmental crimes and human rights violations*", the B20 South Africa advocates for the establishment of a global climate finance transparency registry that includes funding flows, outcomes and integrity safeguards to effectively account for, monitor and uphold the implementation of global climate funding initiatives.

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[76] United Nations. The Sustainable Development Goals Report 2024. Available at https://unstats.un.org/sdgs/report/2024/The-Sustainable-Development-Goals-Report-2024.pdf. Accessed on 12 April 2025

[77] Transparency International. Corruption Perception Index 2024. Available at https://www.transparency.org/en/cpi/2024. Accessed on 23 February 2025.

[78] World Economic Forum. The Global Risk Report 2025. 2025. Available at https://reports.weforum.org/docs/WEF_Global_Risks_Report_2025.pdf. Accessed on 14 April 2025.

[79] United Nations. The Sustainable Development Goals Report 2024. Available at https://unstats.un.org/sdgs/report/2024/The-Sustainable-Development-Goals-Report-2024.pdf. Accessed on 12 April 2025

[80] Oxfam International. Up to $41 billion in World Bank climate finance not being properly tracked, Oxfam finds. 2024. Available at https://www.oxfam.org/en/press-releases/41-billion-world-bank-climate-finance-not-being-properly-tracked-oxfam-finds. Accessed on 22 May 2025

[81] B20 Brasil. Integrity and Compliance Task Force Policy Paper 2024. Available at https://n20brasil.org. Accessed in: February 2025

Recommendation 2.1:

Leverage existing sustainability due diligence standards that promote integrity, particularly for climate finance, and promote the adoption of international sustainability reporting, sustainability assurance and sustainability ethics and independence standards in local jurisdictions and territories.

Introduction

With increasing population sizes and industrialisation directly linked to the growing extreme weather events and other environmental concerns that impact the future of global societies, the world is grappling with the urgent need to address pressing sustainability-related matters.

There has been a call to action for governments, organisations and communities to each play their part and collectively drive a transformational, responsible and sustainable governance agenda. [82] A consolidated approach to due diligence processes — where sustainability and integrity-related aspects are addressed through a unified due diligence framework — could enhance efficiency, reduce duplication and support more consistent outcomes.

The introduction of the United Nations Global Compact (UNGC) principles-based Transformational Governance provides a framework to address rising stakeholder and shareholder expectations by adopting a broader approach. This approach recognises that effective governance systems must integrate three interconnected dimensions: conventional governance (internal controls and compliance); sustainable governance (managing environmental and social impacts); and global governance (contributing to stronger public institutions, laws and systems). This holistic framework enables organisations to move beyond compliance to actively strengthen the ecosystems in which they operate, building accountability, ethics, inclusivity and transparency across their operations and partnerships.[83]

Building on from this, the UNGC's SDG 16 Business Framework and the Communication on Progress (CoP) disclosure are also key measures that support responsible transformational business practices and drive accountability.[84]

In 2022, the United Nations Secretary-General established a High-Level Expert Group on the Net Zero Commitments to help ensure credibility and accountability of net zero pledges by non-state entities. The Expert Group have built on existing global efforts to create a universal definition of net-zero based on five principles, including integrity, transparency and credibility, and 10 recommendations, which guide non-state

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[82] United Nations. The Global Goals. Available at https://www.globalgoals.org/goals/16-peace-justice-and-strong-institutions/. Accessed on 14 April 2025

[83] United Nations Global Compact. Transformational Governance Tool. Available at https://tgtool.unglobalcompact.org/. Accessed on 22 May 2025.

[84] United Nations Global Compact. The Communication on Progress. Available on https://unglobalcompact.org/participation/report/cop/. Accessed on 13 April 2025.

organisations on setting and attaining net-zero targets, what they should consider to be net-zero aligned and what the successful attainment of that status can and must contribute to the global effort to help address the environmental impact.[85]

These existing global initiatives can inform the formation of standardised global frameworks for sustainability integrity that countries can leverage when establishing a reporting system that covers financial crime, human rights, labour and environmental standards, while reducing reporting burdens through alignment with existing disclosure requirements.

However, progress towards the implementation of sustainable and responsible business practices, especially in emerging markets, often comes with significant social and economic costs.[86]

The introduction of policies providing organisations with incentives and allowances to invest in renewable and sustainability measures not only supports sustainability goals but also offers potential financial returns, making such investments both strategically and economically advantageous.[87]

Navigating the ever-changing, complex and fragmented landscape of sustainability-related regulation presents organisations with many challenges.[88] There are over 600 methods for assessing corporate sustainability and no consistent disclosure requirements, which creates challenges in data comparability and increases the risk of confusion, manipulation and misrepresentation through corporate greenwashing.[89]

As many countries around the world are increasing efforts to meet the expectations placed on them by the SDG 2030 Agenda, the crucial importance of anti-corruption in sustainable development is appreciated more than ever.

While 2024 reported an overall decline in greenwashing cases,[90] 30% of organisations linked to greenwashing claims in 2023 were reported to be repeat offenders in 2024,[91] reflecting the need for standardisation and transparency across sustainability due

[85] United Nations' High-Level Expert Group. Integrity Matters: Net Zero Commitments By Businesses, Financial Institutions, Cities And Regions. 2022. Available at https://www.un.org/sites/un2.un.org/files/high-levelexpertgroupupdate7.pdf. Accessed on 27 June 2025

[86] Clyde&Co. ESG challenges in emerging markets. 2024. Available at https://www.clydeco.com/en/insights/2024/08/esg-challenges-in-emerging-markets. Accessed on 14 May 2025

[87] United Nations Development Programme. Rethinking the governance of ESG. 2023. Available at https://www.undp.org/future-development/signals-spotlight-2023/rethinking-governance-esg. Accessed on 15 April 2025

[88] ERM Sustainability Institute. The New Disclosure Landscape Comparing sustainability standards and regulations: ESRS, IFRS S1/S2, SEC Climate Rule, and CA SB 253/261. September 2024. Available at https://www.sustainability.com/globalassets/sustainability.com/reports/comparison_table_update_v4_pluse.pdf Accessed on 20 June 2025

[89] United Nations Global Compact. Rethinking the governance of ESG. Available at https://www.undp.org/. Accessed on 13 April 2025

[90] Greenpeace. Greenwash: what it is and how not to fall for it. 2022. Available at https://www.greenpeace.org.uk/news/what-is-greenwashing/. Accessed on 14 April 2025

[91] RepRisk. Decrease in greenwashing for first time in six years. 2024. Available at https://www.reprisk.com/research-insights/news-and-media-coverage/reprisk-data-shows-decrease-in-greenwashing-for-first-time-in-six-years-but-severity-of-incidents-is-on-the-rise. Accessed on 14 April 2025

diligence frameworks and standards and the adoption of global sustainability reporting and assurance standards, to foster high integrity sustainability outcomes.

The recognition that sustainability ratings can play an important role in global capital markets and the integral need for them to be independent, comparable (where possible), transparent and of adequate quality has resulted in the introduction of specific regimes intended to regulate sustainability ratings and data product providers.[92]

The availability of consistent and reliable sustainability data is essential to helping investors assess more accurately sustainability-related impacts, risks and opportunities, and make informed investment or voting decisions. This, in turn, enables the more efficient allocation of capital towards economic activities, projects and assets that are aligned with sustainability goals.[93]

To meet this demand, the International Sustainability Standards Board (ISSB) has developed sustainability standards that are intended to be used to form a global baseline of consistent and comparable sustainability information to meet the needs of global capital markets. The standards are designed to be adopted by jurisdictions into local laws and regulations or used as the basis for local requirements, including provisions that allow for proportionate application. The global membership body for securities exchanges, the International Organization of Securities Commissions (IOSCO), endorsed the standards and recommended that its member regulators consider adopting or otherwise using the ISSB standards (ISSB Standards) within their jurisdictions.[94] Additionally, the G20 Sustainable Finance Roadmap supports efforts to promote nature and biodiversity-related disclosures.[95]

Progress is being made by jurisdictions in committing to adopt or adopting the ISSB Standards or using them as the basis for local requirements (e.g., in Australia, Brazil, China, Ghana, Japan, Kenya, Malaysia, Mexico, Nigeria, Singapore, Tanzania, Türkiye, Uganda and the United Kingdom). Adoption or use of the ISSB Standards (supplemented if necessary to reflect local policy priorities) can serve to create a high-quality, global baseline for sustainability disclosures, addressing the challenges posed by fragmented, voluntary and often costly or complex standards.

In addition, reporting on impacts relevant to stakeholders who want to understand an organisation's contribution to sustainable development remains an integral part of the global sustainability reporting ecosystem, and underpins the "*double materiality*" approach adopted in the EU's CSRD and the related European Financial Reporting Advisory Group (EFRAG) ESRS. ISSB Standards and ESRSs exist alongside the widely recognised Global Reporting Initiative (GRI) Standards, which address reporting to stakeholders on an

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[92] KPMG. Regulatory regimes for ESG ratings providers. 2025. Available at https://kpmg.com/xx/en/our-insights/risk-and-regulation/regulatory-regimes-for-esg-ratings-providers.html. Accessed on 14 April 2025.

[93] OECD. BEHIND ESG RATINGS. 2025. Available at https://www.oecd.org/en/publications/behind-esg-ratings_3f055f0c-en.html. Accessed on 15 April 2025

[94] OICU-IOSCO. IOSCO endorsement assessment of the ISSB Standards for sustainability-related disclosures. Available at https://www.iosco.org/library/pubdocs/pdf/IOSCOPD741.pdf. Accessed on 20 June 2025

[95] United Nations Development Programme. Rethinking the governance of ESG. Available at https://www.undp.org/future-development/signals-spotlight-2023/rethinking-governance-esg. Accessed on 13 April 2025

organisation's impacts on the economy, the environment and people, including their human rights.[96]

The ISSB, the EFRAG and the GRI have committed to collaborate to enhance the interoperability of their disclosure requirements and reduce the need for duplicative reporting by organisations.

Legal equivalence agreements offer one solution to help achieve the global baseline and support the flow of capital to sustainable organisations across borders and reduce reporting complexity. For example, the use of the ISSB Standards could be permitted by a regulator as an alternative to local investor-focused requirements (either for domestic or foreign-based companies, or both). Equivalence agreements can act as a passport for companies, permitting them to use ISSB Standards for reporting in all jurisdictions they operate in, allowing for additional disclosures that may be required to meet specific jurisdictional situations.[97]

Consideration of the benefits of transformative integrated reporting (a blend of financial and non-financial data) includes providing a more comprehensive organisational view, including on sustainability responsibilities, to investors, stakeholders and the organisations themselves.[98]

As more organisations apply sustainability reporting and due diligence standards, the landscape of best practice will likely shift. Proactive application of these standards offers several advantages, including strengthened supply chains, enhanced reputation, sustainable growth and attracting sustainability-conscious investors and partners.[99]

However, the implementation of these sustainability standards has also introduced certain challenges. Emerging markets and SMMEs may face potential barriers in international trade due to seemingly burdensome legal and data requirements and the potential disadvantage due to embedded capacity constraints, which may result in non-compliance with sustainability standards, even when projects having achieved significant climate benefits.[100]

The adoption of sustainability standards is particularly challenging for SMMEs, which often lack the resources needed to develop comprehensive sustainability reports. Consequently,

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[96] Global Reporting Initiative. The global standards for sustainability impacts. Available at https://www.globalreporting.org/standards. Accessed on 15 May 2025

[97] Under "equivalence" agreements, regulators permit companies outside their own jurisdictions to use globally-recognised standards to meet corresponding jurisdictional requirements.

[98] ESG The Report. Why are Integrated Reports Increasing in Popularity? 2025. Available at https://esgthereport.com/why-are-integrated-reports-increasing-in-popularity/. Accessed on 14 May 2025

[99] Deloitte United Kingdom. UK Businesses: the role of Integrity Due Diligence in EU sustainability compliance. 2025. Available at https://www.deloitte.com/uk/en/services/consulting-risk/perspectives/uk-businesses-the-role-of-integrity-due-diligence-in-eu-sustainability-compliance.html. Accessed on 14 April 2025

[100] GreenCape, Climate Policy Initiative. Assessing International Interoperability and Usability of the South African Green Finance Taxonomy. 2025. Available at https://greencape.co.za/wp-content/uploads/2025/03/Green-Finance-Taxonomy-%E2%80%93-Digital-singles.pdf. Accessed on14 May 2025

these SMMEs may miss out on valuable growth opportunities and/or incur an increasing cost burden that could arise from aligning with global sustainability trends.[101]

Organisational sustainability is instilled through an organisation's purpose, value system and a principles-based approach to how they do business.[102] Good governance and financially prudent/conscious leadership are important in driving responsible and transformational business practices. The Sustainability Governance Scorecard provides an example approach for standardised evaluation of the governance quality of sustainability efforts of select public companies across four fundamental dimensions, i.e., board guidance, practices, board oversight and continuous learning, to guide organisations in their sustainability governance efforts. The scorecard defines and uses concrete, measurable and objective criteria for sustainability governance, enabling improved ability to benchmark and peer learning across geographies, industries and organisational sizes.[103]

As part of efforts to prevent the mismanagement of climate finance, governments should also consider developing and implementing incentives that promote good governance in organisations participatin1g in public procurement for sustainability initiatives. By rewarding organisations that demonstrate a strong commitment to integrity, transparency and compliance (e.g., through preferential procurement treatment), governments can create a conducive environment for enhanced deployment of climate finance. The importance of governments in developing effective frameworks to provide incentives for the private sector to adopt integrity measures, such as those related to procurement contracts, was highlighted in Resolution 10/12, adopted at the 10th session of the Conference of the States Parties to UNCAC. Moreover, Resolution 10/09 urges states parties to promote transparency, competition and objective criteria in decision-making in public procurement.[104]

Response to transparency agenda

Transparency, through consistent reporting of accurate data that is aligned with recognised frameworks and is accessible publicly, is fundamental to the core of advancing the sustainability agenda.[105]

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[101] Scholar Media Africa. Effects of Lack of Standardised Reporting Mechanisms for ESG Compliance in Africa. 2024. Available at https://scholarmedia.africa/climate-change/effects-of-lack-of-standardised-reporting-mechanisms-for-esg-compliance-in-africa/. Accessed on 13 May 2025

[102] United Nations Global Compact. The Ten Principles of the UN Global Compact. Available at https://unglobalcompact.org/what-is-gc/mission/principles. Accessed on 12 April 2025

[103] Argüden Governance Academy. Sustainability Governance Scorecard. Available at https://argudenacademy.org/en/research/sustainability-governance-scorecard. Accessed on 20 June 2025.

[104] UNODC, UN Global Compact and OECD. A Resource Guide On State Measures For Strengthening Business Integrity. 2024. Available https://www.oecd.org/en/publications/resource-guide-on-state-measures-for-strengthening-business-integrity_c76d7513-en.html. Accessed on 17 June 2025

[105] Corporate Governance Institute. How to ensure ESG transparency. Available at https://www.thecorporategovernanceinstitute.com/insights/guides/how-to-ensure-esg-transparency/. Accessed on 14 April 2025.

Case study 1: Development Bank of Southern Africa (DBSA) Climate Finance Facility (CFF)[106]

The DBSA co-funded by the Green Climate Fund (GCF), initiated a CFF intended to increase climate-related investments in Southern Africa by addressing market constraints and playing a catalytic role through a blended finance approach. The CFF will use its capital to fill market gaps and crowed-in private investment, targeting projects that are potentially viable but cannot currently attract market-rate capital at scale without "*credit enhancement*". It will focus on infrastructure projects that mitigate or adapt to extreme weather.

The CFF supports the implementation of climate mitigation and adaption projects and provides key selection criteria, including climate impact potential, i.e., demonstrated contribution to low emission and climate resilience infrastructure, and development impact.

Case study 2: Transparency International's assessment of the GCF's procurement policies[107]

Transparency International evaluated the GCF procurement framework to determine the robustness of its integrity safeguards. The assessment focused on the extent to which the GCF had integrated due diligence measures to prevent corruption and ensure transparency in its procurement processes. The evaluation revealed that while the GCF had established several policies aimed at promoting integrity, there were notable gaps in implementation and enforcement. For instance, the assessment highlighted the need for more comprehensive disclosure requirements for officials involved in procurement and stronger mechanisms for independent audits and appeals. These findings underscore the importance of not only establishing integrity policies but also ensuring their effective application to mitigate corruption risks in climate finance.

Transparency and due diligence

Strong governance over organisational sustainability requires the involvement of many stakeholders, including strong internal audit functions[108] and assurance providers. To support transparency and corruption mitigation within sustainability reporting, organisational internal audit functions can be embedded within sustainability governance frameworks to better enable independent, objective assurance and insights over non-financial reporting, control design and fraud risk mitigation, enabling disclosures to be more accurate, relevant and compliant with emerging regulatory requirements.[109] [110]

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[106] Development Bank of Southern Africa. Climate Finance Facility. Available at https://www.dbsa.org/climate-finance-facility. Accessed on 20 June 2025

[107] Transparency International. "*Safeguarding Climate Finance Procurement*", 2018. Available at 2018_Report_NationalProcurementGCF_English.pdf. Accessed on 14 May 2025

[108] The Institute of Internal Auditors. Internal audit's role in ESG reporting- Independent assurance is critical to effective sustainability reporting. 2021. Available at https://www.theiia.org/globalassets/site/content/articles/iia-white-paper---internal-audits-role-in-esg-reporting.pdf. Accessed on 13 May 2025

The fifth annual benchmark study by IFAC, the American Institute of Certified Public Accountants (AICPA) and the Chartered Institute of Management Accountants (CIMA), which includes 2023 data, revealed that almost 75% of the largest global organisations sought assurance on some aspect of their sustainability disclosures.[111]

The IAASB and IESBA have introduced international sustainability assurance standards and international sustainability ethics and independence standards respectively, to enhance trust and transparency in sustainability reporting and assurance and provide more specific requirements for practitioners and organisations in relation to ethical sustainability information preparation and independent assurance engagements on sustainability information. [112] [113] The IAASB has issued the ISSA 5000 General Requirements for Sustainability Assurance Engagements, which is designed to apply to sustainability information reported across any sustainability topic and prepared under multiple frameworks, and for use by both professional accountants and non-accountant assurance practitioners.[114] ISSA 5000 is intended to provide a unified global approach to address the growing demand for trustworthy sustainability information to support stakeholder decisions.

Furthermore, IESBA has revised its sustainability-related ethics and independence standards and has issued International Ethics Standards for Sustainability Assurance (including International Independence Standards) to address critical risks to the integrity, quality and effectiveness of sustainability reporting and assurance. These risks include the risk of bias; conflict of interest; pressure to act unethically; fraud, including greenwashing; non-compliance with laws and regulations by those who report on sustainability information or who provide assurance on sustainability information; and threats to the independence of sustainability assurance practitioners.[115]

[109] COSO. Achieving Effective Internal Control Over Sustainability Reporting - Building Trust and Confidence through the COSO Internal Control—Integrated Framework. Available at https://www.coso.org. Accessed on 13 May 2025

[110] OECD. Anti-Corruption and Integrity Outlook 2024. Available at https://www.oecd.org/en/publications/2024/03/anti-corruption-and-integrity-outlook-2024_6e7ad8ce.html#report. Accessed on 13 May 2025

[111] International Federation of Accountants, AICPA & CIMA. More Global Companies Seek Assurance on Sustainability Reporting. May 2025. Available at https://www.ifac.org/news-events/2025-05/more-global-companies-seek-assurance-sustainability-reporting-study-ifac-aicpa-cima-shows. Accessed on 13 May 2025.

[112] International Accounting and Assurance Standards Board. International Standard on Sustainability Assurance 5000, General Requirements for Sustainability Assurance Engagements. Available at https://www.iaasb.org/publications/international-standard-sustainability-assurance-5000-general-requirements-sustainability-assurance. Accessed on 14 May 2025

[113] International Ethics Standards Board for Accountants. Global Ethics Sustainability Standards. Available at https://www.ethicsboard.org/focus-areas/global-ethics-sustainability-standards. Accessed on 14 May 2025.

[114] International Accounting and Assurance Standards Board. Understanding the International Standard on Sustainability Assurance 5000. Available at https://www.iaasb.org/focus-areas/understanding-international-standard-sustainability-assurance-5000. Accessed on 28 May 2025

[115] IESBA. Final Pronouncement: International Ethics Standards for Sustainability Assurance (including International Independence Standards) and Other Revisions to the Code Relating to Sustainability Assurance and Reporting. January 2025. Available at https://www.ethicsboard.org/publications/final-pronouncement-international-ethics-standards-sustainability-assurance-including-international. Accessed on 17 June 2025.

Oversight

A high-quality sustainability disclosure system is dependent on a number of elements, including assurance and regulatory oversight at the jurisdiction level. When adopting sustainability disclosure requirements, jurisdictions are encouraged to consider and put in place as appropriate these other elements: a framework for independent sustainability assurance, assurance requirements, and a regulator empowered to monitor corporate disclosures and enforce noncompliance. Some G20 countries have already advanced this agenda, such as in the EU through the Corporate Sustainability Reporting Directive CSRD and related mandates. Such an approach helps to establish a system that is comparable in its rigour to existing practice for financial reporting and appropriate to decision-useful sustainability information used by investors and other stakeholders.

Global coordination and collaboration can also help to foster and encourage developments in this broader ecosystem. This paper encourages knowledge sharing and monitoring of developments across the G20 to achieve a globally aligned approach. For example, IOSCO has launched a Growth and Emerging Markets Committee to support its members in the adoption or use of ISSB Standards in their local jurisdictions.[116] The G20, IOSCO, IFIAR, standards-setters and IFAC — to name a few — can play a useful role in catalysing this comprehensive system.

Conclusion

Considering the above and working towards achieving the 2030 Agenda and a sustainable future, there is an urgent need for sustainable integrity due diligence in infrastructure investment and climate finance mechanisms, stronger advocacy for convergence across sustainability disclosure standards, and the adoption of third-party assurance of sustainability claims in capital markets and project finance. Significant progress has been made towards the standardisation, convergence and consolidation of sustainability-related disclosure standards. However, further action is needed to harmonise sustainability-focused integrity due diligence standards and promote the adoption of global sustainability assurance and ethics and independence standards in local jurisdictions and territories. This is to support the development of a seamless, global system of reporting that enables the widest possible interoperability across jurisdictions.

The B20 calls upon the G20 to establish the initiatives below:

1. **Advocate for and endorse** the convergence of global standardised frameworks that bring integrity to sustainability disclosures with mutual recognition protocols by 2026, to enhance international coordination and promote greater convergence in international standards.

   These actions can be implemented by:

   ▪ Promoting local adoption or use of the ISSB Standards with effective regulatory oversight in their respective jurisdictions, together with assurance to achieve the

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[116] International Organization of Securities Commissions. Media Release IOSCO/MR/25/2024. 18 December 2024. Available at https://www.iosco.org/news/pdf/IOSCONEWS754-English.pdf. Accessed on 15 June 2025.

global baseline, thereby enhancing interoperability with existing jurisdictional standards.

- Enhancing countries' engagement and awareness of the importance of sustainability disclosure standards and frameworks, where it can be understood that through these joint efforts, the comparability of sustainability-related disclosures would be improved across organisations and markets.

- Convening a dialogue among regulators and the business community to discuss, identify and pursue mechanisms for building convergence between sustainability disclosure frameworks, as well as emphasising organisational accountability for the accuracy, completeness and quality of sustainability reports. This should include advocating for consistent enforcement of penalties.

- Regulators considering actively accepting reporting under ISSB Standards as equivalent to national requirements, allowing for additional disclosures that may be required to meet specific jurisdictional situations. This can further help promote convergence and interoperability between national and international frameworks and reduce regulatory fragmentation in sustainability reporting.

- Advocating for the adoption or use of the ISSB Standards, since they can also help enhance global competitiveness, drive corporate improvement by leading organisations to create broader positive impacts on society and the environment, mitigate sustainability risks, support regulatory compliance and increase investor confidence.

- Encouraging the implementation of organisational governance processes that drive responsible and transformational business practices, such as transparency and clear oversight in stakeholder engagements, decision-making and target setting. Adopting this approach can enable comparability in the performance of processes rather than context-specific performance metrics.

2. **Advocate for and endorse the adoption of the IAASB and the IESBA sustainability standards** to enhance trust and transparency in sustainability reporting and assurance, establish clear expectations for ethical behaviour, and provide more specific requirements for practitioners and organisations in relation to assurance engagements on sustainability information.

3. **Advocate for and encourage G20 governments to promote** integrated reporting in organisations, which focuses on both financial and non-financial capital to communicate how the organisation creates value over time, taking into consideration its stakeholders, thus providing a more comprehensive overview, including on sustainability matters, relevant to investors and stakeholders more broadly.

4. **Advocate for capacity building** and the need for public support or multilateral development organisational support, including from higher education institutions, for training in sustainability-related skills, both reporting- and assurance-related. This could include technical support, mentoring and integration toolkits as part of sustainable reporting rollouts to help countries adopt and scale up supporting practical implementation across diverse jurisdictions. [117] Assurance and verification capacity needs to be built in developing economies, ensuring no G20 member country is excluded from effective implementation. G20 governments are called to drive the implementation of specialised training programmes for sustainability and compliance personnel.

5. **Advocate for and encourage the development** of industry guidance or self-assessment toolkits to support SMMEs in conducting sustainability-focused compliance due diligence.

6. **Advocate for and encourage** each G20 member country to have consistent accreditation and oversight through a unified legal and regulatory approach, with a single regulator in their country responsible for oversight of sustainability assurance providers and their work.

7. **Advocate for and support** sustainability reporting in the public sector and the International Public Sector Accounting Standards Board's (IPSASB) work to develop climate-related disclosure standards for the public sector. [118] Building on the ISSB's global baseline, IPSASB's Sustainability Reporting Standards (in development) are intended to enhance the consistency and comparability of public sector climate-related disclosures, ensuring that public sector entities transparently report risks, opportunities and, when appropriate, the financial implications of their climate policies. This initiative should not only strengthen public financial management but also help mobilise sustainable investment and promote accountability in the public sector. Consistent reporting practices across both the public and private sectors should reduce regulatory fragmentation, improve the quality of information available to investors, and enhance the overall efficiency and effectiveness of capital markets. Ultimately, local adoption of these standards can contribute to a more resilient and inclusive growth trajectory.

8. **Advocate for and encourage** the promotion of whistleblower mechanisms and protections in organisational governance structures, to aid in the early detection of manipulation and misrepresentation in climate finance initiatives.

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[117] An example of such is the sustainability reporting body of knowledge launched by the Accounting and Corporate Regulatory Authority in Singapore. Available at https://www.acra.gov.sg/docs/default-source/default-document-library/training-and-resources/publications/reports/research-reports/sr-bok.pdf

[118] International Public Sector Accounting Standards Board. Sustainability Reporting. Advancing Public Sector Sustainability Reporting. Available at https://www.ipsasb.org/focus-areas/sustainability-reporting#:~:text=The%20IPSASB%20has%20strong%20foundations%20for%20reporting%20on,Guideline%20%28RPG%29%203%20on%20%E2%80%98Reporting%20Service%20Performance%20Information%E2%80%99. Accessed on 27 June 2025.

Recommendation 2.2:

Create a global climate finance transparency registry that tracks funding flows, outcomes and integrity safeguards, co-designed with multilateral institutions, and supported by independent verification mechanisms that address governance and data limitations at the national level.

Introduction

The impacts of extreme weather patterns have been felt globally.

Funding allocated to help address extreme weather and other environmental challenges, which are felt particularly hard within developing economies,[119] may be susceptible to mismanagement and corruption. Illicit financial flows (IFFs), that is, the cross-border movement of money or capital associated with illegal activity,[120] have a substantial and crippling effect across societies and economies globally. IFFs divert resources from essential social development initiatives and hamper opportunities for international financing for sustainable development within these countries.[121]

Bribery, misappropriation, embezzlement, and fraud to divert funds were identified to be the prevalent offences in public procurement cases.[122]

A further report noted that sustainability corruption referring to "*corruption and other financial crimes and governance failures that harm the environment and hinder global efforts to combat climate change*" continues to flourish and drive organised crime in multimillion-dollar industries such as illicit deforestation, mining and wildlife trade.[123]

Significant investment in extreme weather initiatives available to EMDEs, including within Africa, to aid efforts to fight climate change is vital to building climate resilience and driving sustainability goals. However, it also presents financial mismanagement and corruption risks in countries with evidently weakened capacity for oversight and accountability.[124]

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[119] United Nations Trade and Development. Counting the cost: Defining, estimating and disseminating statistics on illicit financial flows in Africa. 2023. Available at https://unctad.org/publication/counting-cost-defining-estimating-and-disseminating-statistics-illicit-financial-flows. Accessed on 14 April 2025.

[120] World Bank. Illicit Financial Flows (IFFs). 2017. Available at https://www.worldbank.org/en/topic/financialsector/brief/illicit-financial-flows-iffs. Accessed on 12 April 2025

[121] United Nations Trade and Development. Defining, estimating and disseminating statistics on illicit financial flows in Africa. Available at https://unctad.org/project/defining-estimating-and-disseminating-statistics-illicit-financial-flows-africa. Accessed on 14 April 2025.

[122] Basel Institute on Governance. High-level Corruption: an Analysis of Schemes, Costs and of Policy Recommendations. 2025. Available at https://baselgovernance.org/sites/default/files/2025-04/2025_03_10-FALCON-Policy-Brief_final.pdf. Accessed on 14 April 2025.

[123] Basel Institute on Governance. How tackling green corruption can help us get ahead in the race to net zero. 2025. Available at https://baselgovernance.org/blog/how-tackling-green-corruption-can-help-us-get-ahead-race-net-zero. Accessed on 14 April 2025

[124] Transparency International. 2024 Corruption Perceptions Index: Corruption is playing a devastating role in the climate crisis. 2025. Available at https://www.transparency.org/en/press/2024-corruption-perceptions-index-corruption-playing-devastating-role-climate-crisis. Accessed on 14 April 2025

One of the most important factors enabling sustainable development is the ability of a country's own government to mobilise and invest resources. Corruption, however, is a massive disruption. IFFs hide potential revenue and divert assets, leaving governments with fewer resources to allocate.[125]

Considering the unaccounted-for billions spent on climate financing,[126] transparency through each stage of the funding process and the timely exchange of information across borders is essential to addressing corruption challenges. Governments should be called on to publicly disclose how resource decisions are made and where funds go across every step, from budget allocation and public procurement to actual expenditure.[127]

The development of a global climate finance transparency registry would enable the identification and recovery of precious funds allocated to climate initiatives but lost to mismanagement and corruption.

As part of this, public bodies should be mandated by their governments with the guidance and oversight of global organisations to maintain a dedicated register of beneficial ownership information to enable transparency in corporate structures,[128] in line with the Financial Action Task Force (FATF) Recommendation 25[129] and which should be used to inform the exchange of information across borders.

Case study 1: The OECD's Global Forum on Transparency and Exchange of Information for Tax Purposes[130]

Following the G20's 2009 declaration to end banking secrecy, the OECD implemented the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum) with the key objective of ending offshore tax evasion.

With 171 member countries — mostly EMDEs — the Global Forum leads the international implementation of global transparency and exchange of information standards for banking and accounting records as well as ownership of entities and legal arrangements. They also monitor the implementation of these standards through peer reviews, capacity building initiatives and technical support for its member body.

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[125] Transparency International. Funding a fairer future: The role of transparency in financing for development. 2025. Available at https://www.transparency.org/en/blog/funding-fairer-future-role-of-transparency-financing-for-development. Accessed on 15 April 2025

[126] Oxfam International. Up to $41 billion in World Bank climate finance not being properly tracked, Oxfam finds. 2024. Available at https://www.oxfam.org/en/press-releases/41-billion-world-bank-climate-finance-not-being-properly-tracked-oxfam-finds. Accessed on 22 May 2025

[127] Transparency International. Funding a fairer future: The role of transparency in financing for development. 2025. Available at https://www.transparency.org/en/blog/funding-fairer-future-role-of-transparency-financing-for-development. Accessed on 15 April 2025

[128] Transparency International. Reforming global standards on beneficial ownership transparency. Available at Reforming global standards on beneficial ownership... - Transparency.org. Accessed on 14 April 2025

[129] Financial Action Task Force. Guidance on Beneficial Ownership and Transparency of Legal Arrangements. 2024. Available at https://www.fatf-gafi.org/. Accessed on 14 April 2025

[130] OECD. OECD Global Forum on Transparency and Exchange of Information for Tax Purposes. 2024. Available at https://web-archive.oecd.org/tax/transparency/index.htm. Accessed on 14 April 2025

The Global Forum's impact has been significant, with an estimated EUR 130 billion in additional revenue identified through voluntary disclosure programmes and investigations. In 2023 alone, information on over 134 million financial accounts, covering total assets of almost EUR 12 trillion, was exchanged automatically.

The OECD's Global Forum is an important and effective step towards global transparency and information sharing but is limited to tax evasion purposes. Adopting a similar approach in respect of climate financing funding to enable transparency in every step of the funding process would instil accountability in the process, enable the recovery of lost funds and drive the sustainability agenda towards the goal of a better future for all.

Building on this approach with technologies such as blockchain, a ledger that is designed to distribute and record information that, once completed, is unchangeable and incorruptible, can enable more efficiency and transparency in each step of the climate funding flow process, while enhancing information access and data integrity and thereby promoting trust among stakeholders.[131] An unchallengeable audit trail ensures that climate financing funds are allocated and used as intended, reducing the risk of fraud and mismanagement.

This level of transparency and accountability fosters greater confidence among investors, donors and communities, ultimately driving more effective and impactful climate action.

Conclusion

Recommendation 2.2 is not intended to encourage a replication of national efforts, but rather the development of a harmonised, interoperable meta-platform designed to work across jurisdictions using G20-endorsed standards, third-party validation and embedded integrity mechanisms. It aims to enhance cross-border accountability and anti-corruption safeguards without creating unnecessary burdens, ensuring that all climate finance flows are traceable, credible and used as intended.

The B20 calls upon the G20 to establish the initiatives below:

1. **Advocate for and encourage the implementation of a global climate finance transparency registry** as a meta-registry that integrates, verifies and enhances transparency across existing climate finance instruments. The registry would be applied using a hybrid approach, through enhanced international coordination and the sharing of information across borders to enable transparency and instil accountability in the funding process. This registry would:

   ▪ Overlay existing platforms, drawing on data via cooperation agreements rather than duplicating corporate reporting requirements

   ▪ Provide a common visibility layer to trace funding flows, verify end-use and assess outcomes across jurisdictions and instruments

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[131] IBM. Benefits of blockchain. Available at https://www.ibm.com/think/topics/benefits-of-blockchain. Accessed on 13 May 2025.

- Be embedded within an existing multilateral platform (e.g., OECD, United Nations Framework Convention on Climate Change (UNFCCC) or FSB), supported by G20-backed governance and funding

- Tie registry participation to access concessional finance from institutions such as the Green Climate Fund and multilateral development banks

  The registry can be considered for implementation in a phased approach through the following:

  - Capacity building in G20 member countries (including the development of local regulation) to start measuring environmental impact in different key sectors of their economies and the impact of environmental activities on gross domestic product (GDP)

  - Support for cooperation agreements among financial crime and AML institutions to monitor the beneficial ownership and origin of funds related to sustainability investment

  - Creation of the global climate funding registry

2. **Advocate for capacity building through initiatives** such as the following:

   - Providing public support or multilateral development organisation support for training in sustainability-related skills, both reporting and assurance related, to provide technical support and to build assurance and verification capacity in developing economies, ensuring no member country is excluded from effective implementation

   - Publishing clearly defined terms of reference by multilateral organisations to guide countries in the procurement and management of extreme weather-related interventions

   - Introducing a "G20 Climate Finance Academy" hosted in a developing country (e.g., Kenya), which could provide training to assurance providers to verify climate finance flows using tools such as satellite monitoring and blockchain-ledger systems

3. **Advocate for the development and launch of a climate finance red flag index** housed under the G20 Integrity Network for early risk detection of governance, environmental and/or financial integrity issues. The index can be designed with high materiality thresholds, incorporating independent verification and transparent appeal and resolution mechanisms to avoid unintended deterrents to climate finance deployment, while maintaining its function as an early-warning accountability tool.
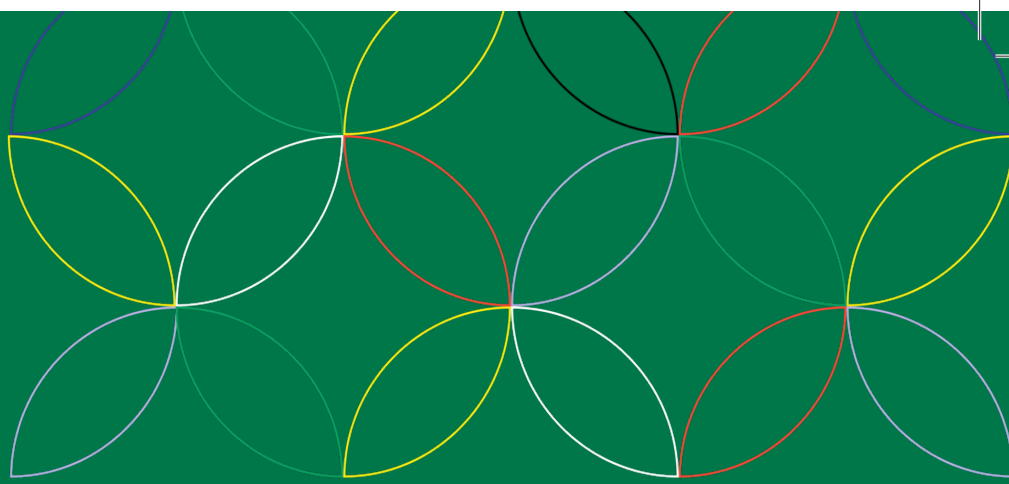
Recommendation 3

Amplify Collective Action and integrity standards for inclusive growth

Recommendation 3:

Amplify Collective Action and integrity standards for inclusive growth

> ✓ **Recommendation is substantially aligned with previous B20 editions**

Executive summary

Recommendation 3.1: strengthen support and incentives for organisations to engage and drive Collective Action for inclusive growth.

Recommendation 3.2: expand and embed PPPs as a tool for promoting integrity and driving inclusive growth.

KPI

KPI	Baseline	Target	Classification	KPI owner
Percentage of G20 countries actively engaging in Collective Action initiatives This KPI measures the proportion of G20 countries engaging in at least one ongoing Collective Action initiative where government is engaged/involved in or supports.	**51.52%** (2025)	**100%** (2030)	Aligned with previous B20 edition	Basel Institute on Governance

Alignment of Recommendation 3 to South Africa's G20 priorities and B20's core pillars

This task force has analysed in detail how Recommendation 3 aligns to the South Africa G20 priorities and B20 core pillars. For full details, please refer to Annexure 2.

Introduction

Collective Action is a collaborative and sustained process of cooperation between stakeholders. It increases the impact and credibility of individual action, brings vulnerable individual players into an alliance of like-minded organisations and levels the playing field between competitors.[132] Collective Action can complement, enhance and further develop current and future laws and regulations whenever the latter are weakly enforced or simply non-existent.

The private sector is the motor for prosperity by creating jobs and wealth, driving technological innovation through entrepreneurship. Organisations, large and small, therefore have an important role to play in preventing and reducing corruption in the markets in which they operate. Government agencies can play an important role in encouraging organisations to engage in multi-stakeholder activities, help address corruption more proactively and work with other stakeholders to achieve common strategic goals. A primary way to achieve this is through Collective Action.

A multi-stakeholder Collective Action approach to addressing corruption is acknowledged as good practice in numerous national anti-corruption strategies and international standards such as UNCAC, [133] and more recently in the updated OECD Anti-Bribery Recommendations 2021.[134] Furthermore, Collective Action is evolving towards "*hybrid co-regulation*". Formal regulation efforts at a global and national level have increasingly been complemented by self-regulation efforts stemming from proactive cooperation between business actors from specific sectors or geographies. This often includes the participation of civil society, the public sector and other organisations. These complementary approaches have reinforced one another, creating positive synergies that are required from businesses in the context of the 2030 Agenda for Sustainable Development. Organisations and societies face complex integrity challenges on a daily basis around the world, and Collective Action is a key approach to slowing the scale of this issue.

By supporting and working with the private sector, governments can demonstrate a proactive approach to tackling bribery. Collective Action initiatives have catalysed changes to laws, reduced red tape and changed operating practices by both government agencies and organisations. They have also helped shape the development of international regulatory standards in specific industry sectors.

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[132] World Bank Institute. 2008.

[133] United Nations. United Nations Convention against Corruption. Treaty Series, vol. 2349, p. 41. New York: United Nations, 2003.

[134] OECD. Recommendation of the Council for Further Combating Bribery of Foreign Public Officials in International Business Transactions. OECD Legal Instrument No. 0378, adopted 26 November 2021. Available at https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0378. Accessed on 15 April 2025.

Recommendation 3.1:

Strengthen support and incentives for organisations to engage and drive Collective Action for inclusive growth.

Introduction

In an increasingly interconnected global economy, the private sector plays a critical role in shaping sustainable and inclusive development outcomes. Yet challenges such as corruption, regulatory fragmentation and a breakdown of trust continue to undermine fair competition and hinder investment, particularly in emerging markets. To address these challenges effectively, organisations must move beyond individual compliance efforts towards collaborative approaches that foster a culture of integrity, shared responsibility and mutual benefit.

Collective Action has gained international recognition as a powerful tool to address systemic corruption and promote transparent, ethical business environments. By aligning private sector efforts with broader governance and development goals, Collective Action enables organisations to jointly tackle integrity risks, strengthen market fairness and contribute to a more inclusive economy.

However, meaningful engagement in Collective Action often requires strategic support, clear incentives, and enabling policy environments that recognise and reward corporate leadership in anti-corruption efforts. This action seeks to strengthen the support for Collective Action by promoting incentives, facilitating multi-stakeholder platforms and encouraging cross-sectoral partnerships. Through these measures, governments and global institutions can empower organisations to lead and sustain Collective Action initiatives that advance integrity, drive inclusive growth and help realise the ambitions of the 2030 Agenda for Sustainable Development.

Collective Action characteristics

Collective Action is a collaborative and sustained process of cooperation between stakeholders. It increases the impact and credibility of individual action, brings vulnerable individual players into an alliance of like-minded organisations and levels the playing field between competitors.[135] Intrinsically, Collective Action is a flexible, dynamic and potentially ever-evolving approach. It can be designed and implemented in many ways according to multiple dimensions.[136]

According to the Basel Institute of Governance, the common characteristics of Collective Action are that Collective Action:

- Engages, focuses on or is driven by the private sector, and facilitates dialogue or engagement between the private sector and another stakeholder such as government or civil society.

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[135] World Bank Institute. 2008. "*Fighting Corruption through Collective Action: A Guide for Business*". https://baselgovernance.org/publications/fightingcorruption-and-fraud-through-collectiveaction-guide-business. Accessed on: 25 April 2025.

[136] United Nation Global Compact. Uniting Against Corruption: A Playbook on Anti-Corruption Collective Action. 2021. Available at: https://ungc- communications-.

- Addresses a corruption or corruption-related issue.

- Aims to raise standards of business integrity and level the playing field in an industry or country/region through sustained engagement and demonstrated commitment towards raising those standards and addressing the issues collectively.

The third characteristic captures the common aims that make up the building blocks of Collective Action: (a) building trust through engagement, (b) working to influence the business environment by setting standards and (c) ensuring a level of commitment needed to address the free rider problem.[137]

Collective Action specifically focuses on the private sector and private sector issues and needs when it comes to raising standards of business integrity. Civil society and the public sector tend to take on a more supportive role.

Exhibit 3: Anti-corruption Collective Action stakeholder overview, as developed collaboratively by participants at the 4th International Collective Action Conference in 2022[138]

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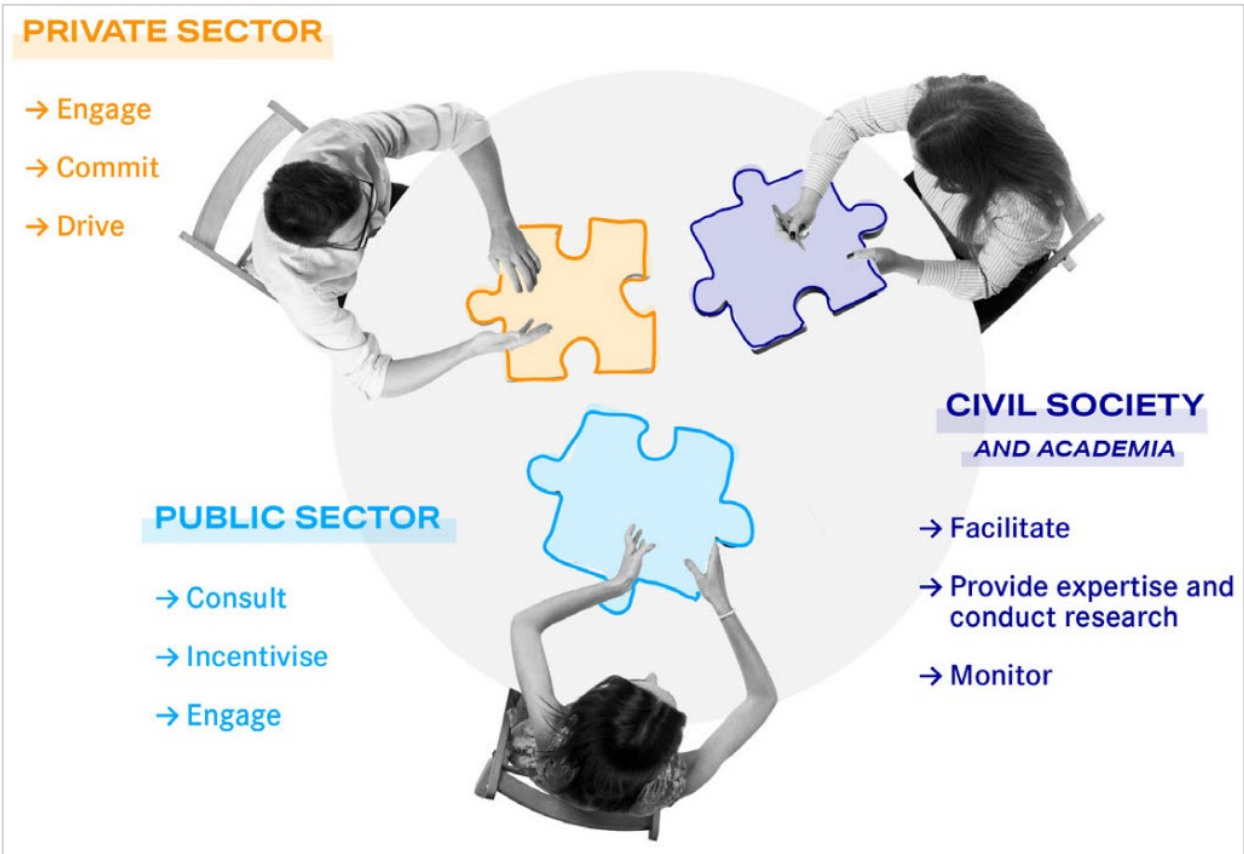
[137] Basel Institute on Governance, "*Anti-corruption Collective Action A typology for a new era*", 2025. Available at: https://jam.baselgovernance.org/api/assets/995690f2-3146-4044-beff-1c523239708a. Accessed on: 17 May 2025.

[138] Basel Institute on Governance. 2022. "4th International Collective Action Conference: How to mainstream Collective Action to achieve a clean, fair and sustainable business environment for all". Available at: https://baselgovernance.org/publications/4th-international-collective-action-conference-how-mainstream-collective-action. Accessed on: 17 May 2025.

Exhibit 4: Anti-corruption Collective Action stakeholder overview, as developed collaboratively by participants at the 4th International Collective Action Conference in 2022

Accordingly, with Collective Action, organisations of all sizes can become meaningful agents of change in relation to anti-corruption policies and procedures, stimulating efforts in the private and public sector to engage in effective reform. The impact is a powerful one: diverse stakeholders joining forces as a group to tackle complex challenges that cannot be faced or solved individually. The power of many as reflected in Collective Action is then the most practical and often the most useful approach that organisations and other stakeholders have at their disposal to deal with complex integrity challenges.[139]

Several international actors, including the UN, the World Bank, the OECD, the UN Global Compact and the B20 have recognised the value of the Collective Action approach and have recommended its active and formal inclusion in anti-corruption efforts by the public and private sectors.

During the 2021 Special Session of the UN General Assembly Against Corruption, member states adopted a political declaration titled "*Our Common Commitment to Effectively Addressing Challenges and Implementing Measures to Prevent and Combat Corruption and Strengthen International Cooperation*".[140] In the declaration, member states committed to supporting and promoting initiatives that equip private sector entities to conduct business with integrity and transparency, especially in their relations with the public sector and in fair competition. They also pledged to encourage the private sector to take Collective Action, including establishing PPPs to prevent and combat corruption.

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[139] UN Global Compact. Uniting Against Corruption: A Playbook on Anti-Corruption Collective Action. 2021. Available at: https://ungc-communications-assets.s3.amazonaws.com/docs/publications/2021_Anti-Corruption_Collective.pdf. Accessed on: 25 April 2025.

[140] UN. Special session of the General Assembly against Corruption. 2021. Available at: https://ungass2021.unodc.org/ungass2021/index.html. Accessed on: 17 May 2025.

Similarly, resolutions adopted at the 10th session of the Conference of the States Parties to the UNCAC, emphasised the need for governments to provide incentives for the adoption and implementation of corporate integrity measures, such as penalty mitigation and preferential treatment in public decisions (e.g., on public contracts). Governments were also encouraged to offer public recognition to firms with strong integrity commitments and strengthen laws and policies to monitor and assess anti-corruption programmes.[141] This underscores the significance of preventing and combating corruption throughout the value chain and emphasises the role of Collective Action in achieving this goal.

Collective Action types

According to "*A Playbook on Anti-corruption Collective Action*" developed by the UN Global Compact, there are four main types of Collective Action:[142]

Exhibit 5: UN Global Compact: "*A Playbook on Anti-Corruption Collective Action*" — Collective Action Types

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[141] Conference of the States Parties to the United Nations Convention Against Corruption. Resolution 10/12. Providing incentives for the private sector to adopt integrity measures to prevent and combat corruption. 2023. Available at: https://www.unodc.org/corruption/en/cosp/conference/session10-resolutions.html#Res.10-12. Accessed on: 17 May 2025.

[142] United Nation Global Compact. Uniting Against Corruption: A Playbook on Anti-Corruption Collective Action. 2021. Available at: https://ungc-communications-assets.s3.amazonaws.com/docs/publications/2021_Anti-Corruption_Collective.pdf. Accessed on: 25 April 2025.

Case study 1: Pró-Ética Brazil

In Brazil, the Comptroller General has developed a certification programme called Pró-Ética, which publicly recognises the voluntary integrity measures adopted by organisations. The programme has been running since 2010 and allows Brazilian organisations to submit their evaluation questionnaires on an annual basis. The questionnaire identifies the commitment, activities and steps taken by organisations to implement measures to prevent, detect and remediate acts of corruption and fraud. If the company successfully passes the evaluation phase, it is awarded the title of Pró-Ética organisation.[143]

Case study 2: French Anti-Corruption Agency

The French Anti-Corruption Agency (AFA) provides guidance to organisations on the implementation of their anti-corruption compliance programmes. The guidance is based on the eight key elements (risk mapping, code of conduct, anti-corruption training, third-party due diligence, internal whistleblowing system, accounting controls, disciplinary system and internal control system) defined in the French anti-corruption law Sapin II. The AFA's tailored recommendations are in line with the official guidelines. In addition, the AFA raises awareness of these various elements through conferences and workshops organised jointly with business federations and associations.[144]

Case study 3: Collective Action Initiative Mexico

The Collective Action Initiative on Integrity and Anti-Corruption in the Private Sector in Mexico empowers organisations to strengthen ethics and anti-corruption practices through tools, capacity-building and public-private dialogue. Highlights include a CEO pledge, a digital self-assessment tool aligned with international standards, a peer learning group with organisations and public institutions (Ministry of Anti-Corruption and Good Governance), and over 600 participants in awareness and training events. With active engagement from major Mexican organisations and SMMEs, the initiative fosters sustainable business integrity and Collective Action, setting a strong foundation for long-term impact in corporate compliance and ethical leadership.[145]

Case study 4: Maritime Anti-Corruption Network

The Maritime Anti-Corruption Network (MACN) is a global business network working towards the vision of a maritime industry free of corruption that enables fair trade to the benefit of society at large. Established in 2011 by a small group of committed maritime organisations, MACN has grown to include over 220 organisations globally and has become one of the pre-eminent examples of Collective Action to tackle corruption. MACN and its members work towards the elimination of all forms of maritime corruption by raising awareness of the challenges faced; implementing the MACN Anti-Corruption Principles and co-developing and sharing best practices; collaborating with governments, non-governmental organisations and civil society to identify and mitigate the root causes of corruption; and creating a culture of integrity within the maritime community.

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[143] Basel Institute on Governance. Pro-Ethics Seal. Ethos Institute, Office of the Comptroller General of Brazil. Available at: https://collective-action.com/explore/initiatives/2195/. Accessed on: 17 May 2025.

Case study 5: Charter of Integrity for SMMEs

A "*Charter of Integrity for SMMEs*" was developed in Pakistan by Seed Ventures, a local partner of the United Kingdom government's Business Integrity Initiative in 2021. It is based on extensive on-ground research and consultations with multiple stakeholders. The Knowledge Partner was the Association of Certified Chartered Accountants. There are eight integrity principles in the charter, and it has a repository of relevant tools to practice, based on business and risk size. This has also been translated into Urdu. Apart from educating on issues such as bribery, corruption, fraud, human rights, conflicts of interest and safety hazards, the charter provides guidance on action plans to handle them.[146]

Implementation mechanisms and business actions

Business Integrity Toolkit

The Business Integrity Toolkit for Medium-Sized Enterprises is an example of Collective Action[147] in the fight against corruption and unethical business practices.[148] The Business Integrity Toolkit, developed in collaboration with Transparency International, serves as a comprehensive guide to help SMMEs embed integrity into their operations.

The UN Global Compact and UNODC are working with partners to build capacity and implement business integrity practices around the globe. This initiative aligns with the recommendation as it demonstrates Collective Action and public-private collaboration.[149] Other knowledge tools in this regard are the following:

▪ The 2024 Resource Guide on State Measures for Strengthening Business Integrity, which was jointly developed by the UNODC, the UN Global Compact and the OECD. The guide outlines how sanctions and incentives can be used to promote business integrity and also includes a chapter on multi-stakeholder approaches and Collective Action.[150]

"*TheIntegrityApp*", which is a digital tool for the self-assessment of compliance programmes. The digital tool is specifically aimed at SMMEs that have little or no experience in compliance. By answering the questionnaire, the SMME will receive a score of between 0 and 100 indicating the status quo of the SMME or institution in terms

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[144] Republique Française. Agence Française Anticorruption. The French Anti-Corruption Agency Guidelines. Available at: https://www.agence-francaise-anticorruption.gouv.fr/files/files/French%20AC%20Agency%20Guidelines%20.pdf. Accessed on: 17 May 2025.

[145] Basel Institute on Governance. Collective Action Initiative on Integrity and Anti-Corruption in the Private Sector in Mexico. Available at: https://collective-action.com/explore/initiatives/2234/. Accessed on: 17 May 2025.

[146] British Deputy High Commission Karachi. Social, Entrepreneurship& Equity Development. Charter of Integrity for Small and Medium Enterprises – SMEs. Inspiring Ethical Practices in Business. Available at https://seedventures.org/wp-content/uploads/2021/07/Charter-of-Integrity-for-SMEs-by-UK-Gov.pdf. Accessed on 17 May 2025

[147] World Economic Forum. Business Integrity: A Toolkit for Medium-Sized Enterprises. September 9, 2024. https://www.weforum.org/publications/business-integrity-a-toolkit-for-medium-sized-enterprises/. Accessed on 15 April 2025

[148] World Economic Forum. Business Integrity: A Toolkit for Medium-Sized Enterprises. September 9, 2024. https://www.weforum.org/publications/business-integrity-a-toolkit-for-medium-sized-enterprises/. Accessed on 15 April 2025

[149] Interested private sector representatives can register via the UNODC Business Integrity Portal available at businessintegrity.unodc.org to participate in UNODC business integrity and Collective Action activities.

[150] Available at https://businessintegrity.unodc.org/bip/en/new-publication_-a-resource-guide-on-state-measures-for-strengthening-business-integrity.html. Accessed on 17 May 2025

of compliance. To enable the organisation to work on the identified areas for improvement, the app provides free access to training material that offers support to further implement policies that promote integrity in the business or institution.[151]

Case study 1: Indonesian businesses take a stand against corruption in the land-based sector[152]

Indonesia is known for its vast natural resources and diverse climate, placing it among the world's leading agricultural producers. The agribusiness industry is vital to the nation's economy, providing livelihoods for a large portion of the population and contributing significantly to its GDP. Beyond food security, the sector supports rural development, poverty reduction and export revenues. However, corruption has hindered the sector's potential. The challenges posed by corruption vary across regions, with some areas facing more entrenched issues due to weaker enforcement mechanisms and limited resources.

In response, the UN Global Compact Network Indonesia launched the Anti-Corruption Collective Action (ACCA) initiative in 2022, supported by the Siemens Integrity Initiative. This three-year programme is aimed at addressing corruption within the land-based sector, with a focus on agribusinesses like palm oil. The UNGCN Indonesia's efforts also extended to the B20 Indonesia Summit 2022, where it participated in the High-Level Public-Private Policy Dialogue on Promoting Transparency and Accountability. This dialogue reinforces Indonesia's anti-corruption agenda, strengthened PPPs, and advanced key policies like B20's Action 2.3 and Indonesia's National Strategy for Corruption Prevention. This engagement set the stage for further concrete actions, including the launch of regional ACCA workshops focused on addressing corruption risks in specific areas of the agribusiness sector.

As part of ACCA's effort, the UN Global Compact Network Indonesia organised focus group discussions with agribusiness stakeholders to assess corruption risks. These workshops uncovered regional differences in corruption risks: Jakarta-based businesses generally have clearer regulations and better governance structures, while remote provinces face challenges such as inconsistent enforcement and entrenched informal practices. These include weak local oversight, selective enforcement by authorities, limited access to information on regulatory procedures, and reliance on informal payments or personal networks to expedite permits and resolve disputes. To address regional disparities, the UNGCN Indonesia partnered with UNODC Indonesia and the Indonesian Corruption Eradication Commission (KPK) to organise targeted regional workshops. These aimed to support businesses in high-risk areas by fostering dialogue, strengthening compliance frameworks, and promoting business integrity.

Following the workshops, the UN Global Compact Network Indonesia published a report that highlighted key insights and regional challenges. The 2024 workshop results show significant progress. For example, most participating companies have now implemented anti-corruption programmes, a clear improvement from the 2023 survey, where the average maturity score was just 1.9 out of 4. Notably, all companies in 2024 expressed willingness to engage in Collective Action — up from 52.2% in 2023. At the workshop's conclusion, 18 companies and five organisations signed the Anti-Corruption Collective Action Declaration, marking a significant step towards strengthening ethical business practices.

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[151] Alliance for Integrity. TheIntegrityApp. Self-Assess Your Compliance Programme With Theintegrityapp! Available at https://www.allianceforintegrity.org/en/offer/theintegrityapp/. Accessed on 25 May 2025.

[152] UN Global Compact Anti-Corruption Collective Action. Available at https://acca.unglobalcompact.org/impact-stories. Accessed on 25 May 2025.

> **Case study 2: Ghana World Customs Organization programme**
>
> Collective Action in customs is yielding dividends in Ghana. The Ghana Revenue Authority is engaging in Collective Action through a World Customs Organization programme. The Anti-Corruption and Integrity Programme aims to restrict corrupt behaviour and promote good governance in customs operations and administration in Ghana and seven other countries, including Mauritius, Rwanda and South Africa. Stakeholders include key representatives from the public sector, the private sector, civil society organisations and academia.[153]
>
> **Case study 3: Paraguay Integrity Seal**
>
> The Integrity Seal (Sello de Integridad) is a Collective Action initiative that incentivises business integrity in Paraguay. It raises awareness among companies about their role in preventing corruption and their impact on the business climate. Inspired and supported by the seal from Brazil, the programme promotes good integrity practices and awards a seal to companies demonstrating commitment to integrity and implementing measures to reduce corruption risks. Accessing the programme is a voluntary, free process that enhances the image and reputation of participating companies, fostering confidence in the country and its business climate.[154]

Conclusion

Collective Action can be proven to be a powerful tool in advancing integrity and enabling more inclusive economic systems. However, sustained business engagement in these initiatives requires more than moral motivation — it demands strategic support, clear incentives and enabling policy environments. By strengthening institutional frameworks, embedding Collective Action in national anti-corruption strategies and recognising corporate leadership in integrity efforts, policymakers can unlock the full potential of the private sector as a partner in development. At the same time, organisations must view Collective Action not as a compliance obligation but as a strategic opportunity to build trust, reduce systemic risk and shape the markets in which they operate. With coordinated efforts across governments, organisations and international actors, Collective Action can serve as a cornerstone for resilient, transparent and inclusive growth.

The B20 calls upon the G20 to establish the initiatives below:

The B20 South Africa Integrity & Compliance Task Force urges the G20 leadership, particularly the G20 Anti-Corruption Working Group, to commit to providing tangible, measurable support and incentives that encourage private sector engagement in Collective Action initiatives. Such efforts are essential to strengthening business integrity and fostering meaningful, long-term public-private collaboration in the fight against corruption. These include the following:

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[153] Basel Institute on Governance. Engaging the private sector in Collective Action against corruption. 2024. Available at https://baselgovernance.org/sites/default/files/202411/NCPA%20Paper%20Edition%202%20Update.pdf. Accessed on 17 May 2025

[154] Basel Institute on Governance. Paraguay Integrity Seal National Anti-Corruption Secretariat (SENAC) of Paraguay. 2022. Available at https://collective-action.com/explore/initiatives/2196/. Accessed on 10 June 2025.

1. **Promoting and establishing Collective Action** as the standard engagement tool under the national anti-corruption strategies: Explicitly incorporate support for multi-stakeholder Collective Action initiatives into national integrity policies, including through dedicated funding, technical assistance and public-private dialogue platforms.

2. **Develop incentive mechanisms/structures** for Collective Action participation: such as public recognition schemes for organisations that actively participate in verified Collective Action initiatives aimed at integrity and inclusive growth.

3. **Facilitate public endorsement and leadership:** Publicly recognise and engage with Collective Action initiatives to build legitimacy, encourage broad participation and signal high-level commitment to anti-corruption and inclusive development.

4. **Provide public authorities with adequate capacity and resources** to effectively monitor and assess the uptake of anti-corruption programmes by companies and provide high-quality recommendations and support for their improvement.

Recommendation 3.2:

Expand and embed PPPs as a tool for promoting integrity and driving inclusive growth.

Introduction

PPPs have emerged as an important mechanism for advancing sustainable development and inclusive growth by leveraging the strengths of both sectors: government oversight and private sector innovation. Traditionally used to finance and deliver infrastructure projects, PPPs are increasingly being adapted as strategic tools to embed integrity, accountability and transparency into governance and market systems. The rationale for this shift is clear: corruption, weak institutions and opaque regulatory environments undermine development outcomes and deter private investment, particularly in emerging and developing economies.

Embedding integrity into PPP frameworks not only mitigates corruption risks but also enhances public trust, improves service delivery, and could help ensure more equitable access to economic opportunities. By integrating strong anti-corruption safeguards — such as integrity pacts, transparent procurement mechanisms and third-party oversight — PPPs can help level the playing field for organisations and build more resilient, ethical market environments. At the same time, collaboration with civil society and industry stakeholders helps ensure that PPPs reflect the values of fairness and inclusivity while remaining aligned with national development goals.

In the context of financial crime, these partnerships play a vital role, particularly in the realm of AML. These partnerships bring together the strengths and resources of both the public and private sectors to address the complex challenges posed by money laundering activities. These partnerships symbolise joint endeavours among government entities, regulatory organisations, law enforcement and private sector actors, primarily financial institutions. Their objective is to tackle financial crimes such as money laundering, terrorism financing and fraud. Aiming to bridge intelligence gaps in financial crime prevention, PPPs in financial crime prevention facilitate a network for sharing information and best practices among varied stakeholders. Each participant in this setup contributes an important component to the collective understanding.[155]

G20 and B20 forums have repeatedly recognised the importance of Collective Action and multi-stakeholder engagement in fostering responsible business conduct. Expanding and institutionalising PPPs in anti-corruption strategies represents a timely and practical response to the growing demand for systemic reforms that uphold integrity, attract investment and deliver sustainable, inclusive economic growth.

The nature of and purpose of PPPs

The OECD defines a PPP as an agreement between the government and one or more private partners, according to which the private partners deliver the service in such a manner that the government's service delivery objectives are aligned with the private partners' profit objectives and where the effectiveness of the alignment depends on a sufficient transfer of risk to the private partners.[156]

In the context of anti-corruption initiatives, a PPP is a structured collaboration between public sector entities (such as governments, regulatory bodies and law enforcement agencies) and private sector organisations (including businesses, industry associations and civil society groups) aimed at preventing, detecting and addressing corruption, as well as promoting integrity measures. These partnerships leverage the strengths of each sector — public oversight and enforcement capabilities, and private sector innovation and resources — to enhance transparency, accountability and integrity in both public administration and business practices.

Such PPPs can take various forms, including joint policy development, shared compliance frameworks, information-sharing platforms and collaborative monitoring mechanisms. They are recognised in international frameworks like the UNCAC and the OECD Anti-Bribery Convention as effective tools for fostering a culture of integrity and combating corruption across sectors.

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[155] Lucinity. Public-Private Partnerships (PPPs): Bridging the Intelligence Gap in FinCrime Investigations - Transform FinCrime Operations & Investigations with AI. 2024. Available at https://lucinity.com/blog/public-private-partnerships-in-fincrime Accessed on 15 May 2025

[156] OECD. Public-Private Partnerships in pursuit of risk sharing and value for money. 2008. Available at https://www.oecd.org/en/publications/public-private-partnerships_9789264046733-en.html. Accessed on 24 May 2025

Case study 1: South African Anti-Money Laundering Integrated Task Force (SAMLIT)[157]

On 9 December 2019, South Africa launched its first public-private partnership, between the banking sector and government regulatory authorities, aimed at enhancing collaboration and coordination in combating financial crime, money laundering and terrorist financing. At the launch event, the SAMLIT members expressed their commitment to sharing resources and information to prevent, detect and disrupt financial crime. SAMLIT's launch follows several months of planning and discussion led by the Financial Intelligence Centre (FIC) and endorsed by the National Treasury and the Prudential Authority of the South African Reserve Bank. Signatories to SAMLIT, who also attended the inaugural meeting, include the FIC, major and smaller banks, the National Treasury, the Prudential Authority, the Banking Association South Africa and the South African Banking Risk Information Centre.

Speaking at the launch, FIC Director Adv Xolisile Khanyile said that in the fight against financial crime, it was no longer possible for industry and regulators to work in silos: "*Membership in this partnership is voluntary (for the private sector), but it is important that we are equal partners in this collaboration*".

Case study 2: The United Kingdom's Joint Money Laundering Intelligence Task Force

The Joint Money Laundering Intelligence Task Force (JMLIT) in the United Kingdom serves as a prime example of a successful PPP in combating money laundering activities. Established with the objective of sharing strategic intelligence and expertise between financial institutions and law enforcement agencies, JMLIT has made significant strides in enhancing the effectiveness of AML efforts.[158]

Through regular information sharing, collaboration and coordinated action, JMLIT has facilitated the identification and disruption of money laundering networks. Its success lies in the close cooperation between financial institutions and law enforcement agencies, which enables the rapid exchange of actionable intelligence and the development of targeted responses to emerging threats.

Such partnerships can also cross borders. The Europol Financial Intelligence Public Private Partnership, established in 2017, now brings together more than 80 institutions from over 20 EU and non-EU countries and operates several working groups.

[157] The Banking Association South Africa. Financial Crime Partnership. December 2019. Available at https://www.banking.org.za/news/public-private-sector-partnership-to-assist-in-combating-financial-crime/#:~:text=Tuesday%2C%2010%20December%202019%3A%20Monday%2C%209%20December%202019,combating%20financial%20crime%2C%20money%20laundering%20and%20terrorist%20financing. Accessed on 10 June 2025.

[158] Basel Institute on Governance. Public-private partnerships for financial intelligence sharing. 2024. Available at: https://baselgovernance.org/sites/default/files/2024-11/Quick-Guide-34.pdf. Accessed on: 17 May 2025.

> **Case study 3: The Global Coalition to Fight Financial Crime[159]**
>
> The Global Coalition to Fight Financial Crime (GCFFC), founded in 2018, is a consortium of anti-financial crime practitioners comprising law enforcement, international organisations, the banking community and non-governmental organisations. The main objectives of the GCFFC include the following:
>
> - Raising awareness of financial crime as a critical challenge with grave financial and human consequences
>
> - Promoting more effective information sharing between the public and private sectors
>
> - Proposing mechanisms to identify emerging threats and best practices approaches to more robust controls against money laundering
>
> - Identifying pressure points in the current anti-money laundering/counter-terrorist framework and proposing solutions to these
>
> As a result of its initiatives, the FATF has updated its Mutual Evaluation methodology. The EU also adopted the GCFFC's policy recommendation to promote PPPs, enable interoperability of national beneficial owner registries and promote a balance between data privacy and information sharing.

Benefits of public-private partnerships

The key benefits of PPPs, especially in the context of promoting integrity and inclusive growth, include the following:

- **Strengthened governance and integrity:** When designed with transparency and accountability measures, PPPs can enhance governance by embedding anti-corruption safeguards (e.g., open contracting, third-party oversight). This helps deter fraud, reduce regulatory capture and improve public trust.

- **Inclusive economic participation:** PPPs can be structured to include local organisations, SMMEs and marginalised communities, ensuring broader participation in economic opportunities. This contributes to job creation, local capacity-building and more inclusive growth.

- **Capacity building and knowledge transfer:** Public-private collaboration facilitates technical assistance and knowledge exchange, enabling public institutions to improve their planning, implementation and oversight capabilities over time.

Overall, PPPs offer a powerful mechanism for advancing integrity, improving service delivery and fostering inclusive economic growth. When designed with strong governance and transparency safeguards, PPPs promote accountability, reduce corruption risks and build public trust. Moreover, PPPs create opportunities for inclusive participation — engaging small organisations, civil society and underserved communities. Ultimately, PPPs serve not only as a tool for resource mobilisation but also as a platform for long-term collaboration that strengthens institutions, supports ethical business practices and delivers meaningful societal outcomes.

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[159] Global Coalition to Fight Financial Crime. Available at: https://www.gcffc.org/. Accessed on: 10 June 2025.

Challenges to public-private partnerships

While PPPs offer numerous benefits, they are not without challenges. These partnerships must navigate a complex landscape of regulatory, operational and cultural barriers that can hinder their effectiveness. Understanding these limitations is essential to enhancing the functionality and impact of these collaborations.

- **Trust deficits and lack of awareness:** One of the major challenges faced in implementing PPPs is the presence of trust deficits and lack of awareness. Building trust between the public and private sectors is essential to fostering collaboration. Due to the sensitive nature of financial crime investigations, there can be hesitancy in sharing information and collaborating effectively.[160]

- **Regulatory impediments:** Regulatory impediments pose another significant challenge in implementing PPPs. While collaboration is essential, regulatory authorities need to establish clear guidelines and frameworks to address the legal and regulatory complexities associated with public and private sector cooperation. Conflicting priorities, data privacy concerns and information-sharing barriers can hinder the effectiveness of collaboration efforts.

- **Data privacy and confidentiality:** One major challenge is information-sharing barriers, which can arise due to concerns about data privacy and confidentiality. Regulatory authorities need to establish clear guidelines and protocols for secure and lawful information exchange within the boundaries of data protection regulations. This allows stakeholders to share relevant information while safeguarding individual privacy.[161]

- **Cultural and organisational issues:** Cultural and organisational barriers are also prevalent. Resistance or mistrust from stakeholders can arise, driven by concerns over autonomy, interests or reputation. Aligning the diverse goals, incentives and cultures of various partners to work collaboratively towards a common goal is an ongoing challenge that requires careful navigation and strong relationship management.[162]

- **Operational and technical challenges:** The effective implementation of PPPs demands significant investment in infrastructure, technology and human resources. Challenges in data collection, analysis and dissemination, coupled with the need to ensure data quality and security, can be daunting. Developing common standards and methodologies for evaluating the impact of PPPs also adds to these challenges.[163]

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[160] Financial Crime Academy. Collaborative Defense: Public-Private Partnerships in Anti-Money Laundering. 2025 Available at https://financialcrimeacademy.org/public-private-partnerships-in-anti-money-laundering/. Accessed on 17 May 2025

[161] Financial Crime Academy. Collaborative Defense: Public-Private Partnerships in Anti-Money Laundering. 2025 Available at https://financialcrimeacademy.org/public-private-partnerships-in-anti-money-laundering/. Accessed on 17 May 2025

[162] Lucinity. Public-Private Partnerships (PPPs): Bridging the Intelligence Gap in FinCrime Investigations. 2024. Available at https://lucinity.com/blog/public-private-partnerships-in-fincrime. Accessed on 17 May 2025

[163] Lucinity. Public-Private Partnerships (PPPs): Bridging the Intelligence Gap in FinCrime Investigations. 2024. Available at https://lucinity.com/blog/public-private-partnerships-in-fincrime. Accessed on 17 May 2025

Furthermore, many PPPs are dominated by large organisations and government actors, excluding SMMEs, informal organisations and civil society groups from meaningful participation. This limits the inclusiveness of such partnerships and may perpetuate inequalities in access or decision-making.[164]

By addressing trust deficits, increasing awareness, opening dialogue, communicating and establishing regulatory frameworks, PPPs can overcome these challenges and work collaboratively. It is crucial for stakeholders to recognise the importance of collaboration and work towards strengthening these partnerships to create a robust and unified approach to promoting integrity.

Critical success factors

PPPs have proven to be effective tools for driving inclusive growth and strengthening integrity when built on a foundation of shared responsibility, transparency and mutual accountability. However, the success of such partnerships hinges on several critical enabling conditions that help ensure their credibility, sustainability and impact. These include the following:

- **Strong institutional commitment:** The success of any integrity-focused PPP requires clear political will and institutional support from public authorities. Governments must demonstrate a genuine commitment to anti-corruption reforms and provide a stable policy environment in which multi-stakeholder collaboration can flourish.[165]

- **Private sector engagement:** The private sector plays a crucial role, and active engagement and commitment from private sector entities are critical to the success of PPPs.

- **Shared goals and objectives:** A clear alignment of goals and objectives is essential for successful partnerships. Stakeholders from the public and private sectors should work together to define common objectives, ensuring that efforts are coordinated and focused on the most critical areas. Clarity of purpose — such as reducing corruption risks in public procurement or enhancing compliance with international standards — helps align incentives and fosters coherent action between public and private actors.[166]

- **Trust and mutual accountability:** Trust is fundamental in PPPs and must be built through transparency, openness and a culture of mutual respect. This includes clearly defined roles, performance metrics and mechanisms for accountability, such as regular joint reviews and independent oversight.

- **Information sharing and collaboration:** Effective PPPs require robust mechanisms for information sharing and collaboration. The private sector, with its access to data and

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[164] Financial Crime Academy. Collaborative Defense: Public-Private Partnerships in Anti-Money Laundering. 2025 Available at https://financialcrimeacademy.org/public-private-partnerships-in-anti-money-laundering/. Accessed on: 17 May 2025.

[165] United Nations Office on Drugs and Crime, Public-Private Dialogue as a Tool for Preventing Corruption. 2021. Available at https://www.unodc.org/documents/congress/background-information/Corruption/5._Factsheet_-_Public-private_dialogue_as_a_tool_for_preventing_corruption.pdf. Accessed on 16 May 2025

[166] OECD, Galvanizing the Private Sector as Partners in Combatting Corruption, https://www.oecd.org/en/networks/galvanizing-the-private-sector-as-partners-in-combatting-corruption.html. Accessed on 17 May 2025

technology, can provide valuable insights. Collaboration among stakeholders, including law enforcement, financial institutions and regulators, is essential.

▪ **Regulatory support:** A sound legal basis underpins successful PPPs. Regulatory frameworks should support and encourage PPPs. Legislative or regulatory drivers can institutionalise these partnerships, providing a strong foundation for collaboration. Regulatory bodies should establish guidelines, frameworks and incentives that promote effective collaboration and information exchange.[167]

▪ **Capacity and competency:** Successful implementation depends on the technical and administrative capacity of both sectors. Public officials and business representatives must be adequately trained in compliance, risk assessment, procurement procedures and the governance of multi-stakeholder partnerships.[168]

▪ **Flexibility and adaptability:** Given the evolving nature of integrity risks and governance challenges, PPPs must be adaptable. Mechanisms for revising terms, resolving disputes and responding to stakeholder feedback are key to maintaining relevance and trust over time.

▪ **Measurable outcomes and evaluation:** Clearly defined indicators for success — linked to integrity, efficiency and social impact — enable ongoing monitoring and evaluation.

▪ **Transparency and accountability:** Public reporting of outcomes strengthens accountability and provides lessons for continuous improvement.[169]

Conclusion

In summary, PPPs are a powerful tool to promote integrity and advance inclusive growth.

When designed with integrity at their core, these partnerships can mobilise shared resources, promote ethical business practices and build resilient systems that deliver long-term value to society. However, their success depends on more than cooperation — it requires deliberate frameworks that ensure transparency, accountability and equitable participation. Embedding integrity-focused PPPs into national and sectoral strategies, supported by clear standards and inclusive dialogue, will enable both the public and private sectors to jointly tackle corruption, enhance service delivery and foster an enabling environment for sustainable, inclusive growth. As global challenges intensify, such partnerships must not remain ad hoc or symbolic; they must become institutionalised mechanisms for collective progress.

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[167] Financial Crime Academy. Collaborative Defense: Public-Private Partnerships in Anti-Money Laundering. 2025 Available at https://financialcrimeacademy.org/public-private-partnerships-in-anti-money-laundering/. Accessed on 17 May 2025

[168] Lucinity. Public-Private Partnerships (PPPs): Bridging the Intelligence Gap in FinCrime Investigations - Transform FinCrime Operations & Investigations with AI. 2024. Available at https://lucinity.com/blog/public-private-partnerships-in-fincrime. Accessed on 17 May 2025.

[169] Basel Institute on Governance, Collective Action: Evidence and Lessons Learned, https://baselgovernance.org/publications/collective-action-evidence-and-lessons-learned. Accessed on 16 May 2025.

The B20 calls upon the G20 to establish the initiatives below:

1. **Establish clear guidelines and frameworks for PPPs:** This includes defining roles and responsibilities, establishing mechanisms for information sharing and ensuring compliance with data privacy regulations. By providing a structured framework, institutionalisation helps to overcome challenges such as trust deficits, lack of awareness and regulatory impediments.

2. **Include social clauses in PPP contracts:** Including social clauses in PPP contracts may provide a range of benefits, particularly in promoting inclusion, sustainable development and public accountability. These clauses enable PPPs to go beyond profit and infrastructure delivery to address broader societal goals (e.g., minimum local employment thresholds, environmental and safety standards, skills development and training obligations, accessibility for all and procurement from a wide range of suppliers).

3. **Set up structured mechanisms** for the private sector to play a proactive role in developing national anti-corruption strategies: This will allow for greater public-private collaboration and dialogue. Having the private sector as an implementing partner also fosters ownership of the strategy.

4. **Ensure transparency and accountability mechanisms:** Embed transparency tools (e.g., e-procurement systems, open contracting data standards) and third-party monitoring in all PPPs, particularly those involving public resources or service delivery. This could include public reporting of outcomes to strengthen accountability.

5. **Support capacity building and knowledge transfer:** Collaborating with the private sector to support training, compliance tools and digital innovation is key to enhancing integrity capabilities across sectors — particularly in developing economies.

Annexure

Annexure 1: Overview of relevance to the G20 South Africa and B20 South Africa priorities

Recommendation 1

Relevance to the G20 South Africa priorities

Recommendation 1 contributes to the following priorities of the G20 South African priorities:

South Africa's G20 Presidency has prioritised intensifying the global fight against corruption, recognising its detrimental impact on democracies, economies and societies.

Strengthening anti-corruption efforts

Recommendation 1 contributes to addressing the G20 key priorities: (i) strengthen the public sector by promoting transparency, integrity and accountability; (ii) enhance and mobilise the inclusive participation of the public sector, private sector, civil society and academia to prevent and combat corruption; and (iii) enhance whistleblower protection mechanisms by promoting the ethical and responsible use of technology, including AI and data tools, in both the public and private sectors, and by strengthening prevention and detection of corruption through innovative yet responsible technology. Recommendation 1 supports these key priorities by advocating for the responsible use of technology to enhance integrity systems, thereby bolstering mechanisms to prevent and detect corrupt practices. It further increases efficiency, streamlines rules and reduces bad bureaucracy.

Fostering inclusive economic growth

B20 South Africa aims to promote inclusive economic growth during its G20 presidency, emphasising the importance of ensuring that technological advancements contribute to combating corruption. Implementing responsible and sustainable use of technology in anti-corruption initiatives can create a more transparent business environment, attract investment and foster economic opportunities that are accessible to a broader population.

This recommendation is deeply rooted in the evolving global discourse on combating corruption through technological innovation. This approach aligns with the priorities set forth during South Africa's 2025 G20 presidency, which emphasises solidarity, equality and sustainability.

Relevance to the B20 South Africa priorities

The recommendations of the B20 Integrity & Compliance Task Force are firmly aligned with B20 South Africa's guiding theme of "*Inclusive Growth and Prosperity through Global Cooperation*". This theme represents a holistic vision where economic advancement is both broad based and collaborative, recognising that sustainable prosperity requires both participation and international partnership.

Recommendation 1 directly supports this integrated vision by strengthening the governance foundations necessary for a business environment.

Our recommendation builds on the legacy of previous B20 presidencies while addressing emerging global challenges, such as the governance of technological innovation and the need for inclusive standard-setting processes that reflect varying perspectives from both developed and developing economies. Through our work, the task force contributes to B20 South Africa's vision of business leadership that drives positive change and sustainable development globally, recognising that integrity and transparency are fundamental to achieving shared prosperity and inclusive economic growth around the world.

Recommendation 2

Relevance to the G20 South Africa priorities

Recommendation 2 contributes to addressing the G20 South Africa's overarching theme of **sustainability** by encouraging responsible, transparent and sustainable business practices across countries and sectors, towards the goal of a better, more sustainable and inclusive world for all.

Recommendation 2 contributes to addressing the following G20 South Africa Anti-Corruption Working Group key priorities: "*Priority 1: Strengthen the public sector by promoting transparency, integrity and accountability*"; and "*Priority 3: Enhance and mobilise the inclusive participation of the public sector, private sector, civil society and academia to prevent and combat corruption*". Advocating for global sustainability-focused integrity due diligence standards and transparency in business practices for climate financing initiatives embodies the G20's priorities of transparency, integrity and accountability in driving anti-corruption, including within public service. Leveraging what has already been achieved globally, together with driving more international collaboration and information exchange focused on transparency in each step of the sustainable financing process, emboldens the sustainable governance agenda and drives progress toward achieving the global sustainability goals and a more inclusive world for all.

Relevance to the B20 South Africa priorities

Recommendation 2 has an impact on two B20 South Africa Guiding Claims:

Recommendation 2 has an impact on "*inclusive and sustainable growth*" by promoting and advocating for responsible, intentional and transparent transformational governance practices. In addition, promoting the convergence of global standardised frameworks brings integrity to sustainability disclosures, which can aid in parties' contributions to an enhanced transparency framework. Further, Recommendation 2 advocates for the adoption of international sustainability disclosure standards and support for building the global baseline, i.e., South Africa's own contribution to building the global baseline based on adoption or use of the ISSB Standards, with effective regulatory oversight together with assurance on such reporting.

Recommendation 2 has an impact on "*Strengthening multilateral collaboration*" through collectively driving international collaboration on the establishment of global standardised frameworks for sustainability integrity due-diligence standards and disclosures. In addition, promoting multilateral efforts to facilitate a global information exchange with the purpose to enhance transparency in each stage of the climate financing flow to root out corrupt practices and ensure that climate finance is used for its intended purposes.

Recommendation 3

Relevance to the G20 South Africa priorities

The B20 Integrity & Compliance Task Force's recommendations strongly support South Africa's G20 Presidency theme of "*Solidarity, Equality, Sustainability*" and its focus on tackling the global polycrisis through cooperative action.

Solidarity: Our recommendations on Collective Action and integrity standards emphasise the importance of solidarity between the public and private sectors, developed and developing economies, and large corporations and SMMEs. By promoting multi-stakeholder partnerships and shared responsibility for integrity, we help build the trust that is essential to meaningful solidarity in addressing global challenges.

Relevance to the B20 South Africa priorities

The recommendation to strengthen support and incentives for organisations to participate in and lead Collective Action initiatives directly advances the B20 South Africa 2025 guiding principles, particularly those centred on integrity, inclusion and impact. By encouraging organisations to collaborate across sectors to address systemic issues such as corruption, inequality and barriers to responsible business, this recommendation promotes inclusive economic participation and trust-building across stakeholders.

Annexure 2: Recommendation 1.1: Benefits, risks and concerns

Benefits of digital technology in upholding transparency, accountability and trust across both the public and private sectors

By leveraging digital technologies such as blockchain, organisations can:

- Monitor and analyse vast datasets in real time, detecting irregularities and potential signs of corruption more effectively than traditional methods

- Enhance oversight by automating data collection, enabling predictive analytics

- Facilitate the visualisation of complex financial transactions and operational processes

- Automate key processes and enhance risk management capabilities[170]

- Enable faster, data-driven investigations and audits by detecting anomalies, automating analysis and identifying irregular behavioural patterns, helping organisations prevent and respond to misconduct more proactively and effectively

- Create tamper-proof, time-stamped ledgers for critical transactions and records, ensuring data integrity and an indisputable audit trail

- Create digital frameworks and aligned standards that allow different systems and organisations to seamlessly exchange and interpret data

Example use cases of digital technology used to uphold integrity in the private sector

Case study 1: Continuous monitoring enabling real-time analysis of data

Autostrade per l'Italia (ASPI) developed Risk & Integrity Technical Assistant (RITA), an AI-powered digital assistant that is more than just a compliance tool. As an intelligent assistant, RITA continuously evolves, enhancing risk analysis and continuous monitoring within ASPI's broader risk management framework. Operating under human supervision, RITA autonomously performs specific tasks, interacts with its environment, collects and analyses data, and adapts to new scenarios. With its advanced capabilities, RITA streamlines operations, improves efficiency and ensures accurate, timely execution of activities.[171]

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[170] Business at OECD. Harnessing AI for Integrity: Opportunities, Challenges, and the Business Case Against Corruption. Business at OECD (BIAC) Anti-Corruption Committee Paper 2025. Available at: https://www.businessatoecd.org/hubfs/Harnessing%20AI%20for%20Integrity.pdf?hsLang=en. Accessed on: 14 April 2025.

[171] Business at OECD. Stepping up the game: Digital technologies for the promotion of the fight against corruption – a business perspective Business at OECD (BIAC) Anti-Corruption Committee Paper 2022. Available at: https://www.businessatoecd.org/blog/stepping-up-the-game. Accessed on: 14 April 2025.

Case study 2: Real-time proactive ethics and compliance

Sanofi has implemented real-time and proactive ethics and compliance with an AI program, i.e., a dedicated app that leverages real-time data to serve as a single source that enables instant correlation across Sanofi's activities. The AI program's outlier detection capabilities transform the organisation's corruption prevention approach across diverse areas such as healthcare professional engagement, off-label promotion, expense monitoring, and fraud detection and training adherence by employees. Live insights are generated to continuously strengthen Sanofi's ability to identify risks and act quickly. Relevant content on a variety of issues is also pushed live to specific individuals across the organisation to further drive a culture of ethics and business integrity. This digital technology supports the fight against corruption, patient care and enterprise growth.[172]

Case study 3: Private Sector ABC Self-Assessment Tool

The Middle East and North African (MENA) Financial Crime Compliance Group, in collaboration with the Global Coalition to Fight Financial Crime (GCFFC) — MENA Chapter, spearheads initiatives to support the region's progress in combating bribery and corruption. These initiatives leverage the expert knowledge of group members to deliver practical tools and create a bespoke view of regional anti-bribery and corruption (ABC) risks.

The Private Sector ABC Self-Assessment Tool, designed for companies operating in the MENA region, provides a structured framework for businesses to benchmark their ABC programmes against international leading practices; highlight improvement areas; and show their commitment to ethical, transparent operations. It also provides clear, actionable guidance to support continuous improvement and adaptation to evolving regulatory expectations.[173]

Case study 4: Etimad

Saudi Arabia's Etimad platform exemplifies a leading model in leveraging technology to promote integrity in the public sector. Launched in 2018, Etimad is a unified government platform aimed at streamlining procedures and enhancing transparency across government tenders, procurement, contracts and payments. By fully digitising the procurement life cycle — from announcing tenders and receiving bids to managing contracts and processing financial claims — Etimad helps minimise manual errors, reduce potential conflicts of interest and limit corruption.

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[172] Business at OECD. Stepping up the game: Digital technologies for the promotion of the fight against corruption – a business perspective Business at OECD (BIAC) Anti-Corruption Committee Paper 2022. Available at: https://www.businessatoecd.org/blog/stepping-up-the-game. Accessed on: 14 April 2025.

[173] MENA FCCG. MENA REGION. Anti-Bribery & Corruption Dashboard. Available at: https://menafccg.com/abc-dashboard/. Accessed on: 10 June 2025.

The platform is equipped with advanced features, most notably the "*Reports and Indicators*" product, which uses business intelligence and big data to monitor financial operations, assess performance and flag potential corruption risks, such as single-bid submissions or signs of bid collusion. This integrated digital ecosystem fosters fair competition, helps to ensure equal opportunity among suppliers and also aims to safeguard public funds.[174] [175]

Example use cases of digital technology used to uphold integrity in the public sector

Case study 1:[176] World Bank Governance Risk Assessment System

The World Bank's Governance Risk Assessment System (GRAS) has been implemented in Brazil to flag potential corruption risks in public procurement. GRAS analyses vast public datasets from electoral registers, social programmes, payroll records and blacklisted firms to screen for evidence of collusion, improper political influence and other red flags. GRAS's data-driven approach has enabled Brazilian authorities to detect millions of dollars' worth of corruption at both the state and municipal levels. Its predictive capabilities extend beyond government contracts, helping authorities identify collusive networks and atypical spending patterns in high-risk sectors.

Case study 2:[177] Ghana's Government Integrated Financial Management Information System

Ghana's Government Integrated Financial Management Information System enables real-time tracking of budget allocations and expenditure, drastically improving financial discipline. The system's AI-enabled anomaly detection has reduced procurement fraud and improved transparency in spending.

Case study 3:[178] United Kingdom His Majesty's Revenue and Customs

The United Kingdom His Majesty's Revenue and Customs (UK HMRC) AI supports a number of activities, including identifying risks on some large-scale transactional services, such as repayment claims for value added tax and income tax self-assessment. UK HMRC are using analytics to help identify risks that need attention and building case packages that are passed on to teams of investigators. AI is also effective at assimilating large amounts of data —a newer implementation that is important for compliance casework where UK HMRC are using AI alongside other tools like geo-mapping (a technology that uses maps and spatial data to visualise and analyse information about locations on Earth).

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[174] Etimad. Available at: https://portal.etimad.sa/en-us/aboutetimad/indexwhoarewe. Accessed on: 27 June 2025.

[175] NCGR Launches the Reports and Indicators Product on Etimad. Available at:
https://ncgr.gov.sa/en/mediacenter/news/Pages/Reports-and-Indicators.aspx. Accessed on: 21 August 2025.

[176] Artificial intelligence in anti-corruption: opportunities and challenges. Corruption Watch 2025. Available at Artificial intelligence in anti-corruption: opportunities and challenges - Corruption Watch. Accessed on 14 April 2025

[177] CABRI. Expanding the Institutional Coverage of a Financial Management Information System: Lessons from Benin, Nigeria and Ghana. Collaborative Africa Budget Reform Initiative, 2020. Accessed on 14 April 2025

[178] The use of Artificial Intelligence to Combat Public Sector Fraud, Professional Guidance. International Public Sector Fraud Forum 2020. Available at Artificial_intelligence_13_Feb.pdf. Accessed on 14 April 2025

> **Case study 4:[179] South African Reserve Bank "Project Khokha"**
>
> Project Khokha, initiated by the South African Reserve Bank, is an initiative that explores the potential use of blockchain technology to enhance the country's financial sector. The project has produced a report highlighting a potential blockchain solution that could improve financial transparency and reduce corruption.
>
> **Case study 5:[180] State Grid Fujian Electric Power Co. Ltd**
>
> State Grid Fujian Electric Power Co. Ltd. has developed the 365 Digital Integrity Wisdom Supervision Platform, which consolidates data across departments such as human resources, finance and procurement into a centralised system. Using big data and advanced analytics, the platform creates comprehensive integrity profiles for public officials and monitors their conduct across multiple domains. It detects anomalies, triggers early warnings and initiates investigations before issues escalate. For example, the platform compares project costs across locations to identify discrepancies and analyses financial transactions for irregularities. Since its launch in August 2023, the system has flagged 17 potential issues, resulting in nine formal investigations, the recovery of CNY 1.55 million (approximately over USD 200,000), and the resolution of over 1,500 cases.

These capabilities allow all stakeholders to gain deeper insights into financial flows, procurement processes and resource allocation, thereby making anti-corruption practices more efficient. With its ability to process information at scale, AI not only helps bolster compliance with regulatory standards but also has the potential to foster public trust by making institutional operations more accessible and transparent.[181]

Risk and concerns

Stakeholders have emphasised that integrity-focused technologies must be inclusive by design. The inclusion of all populations in the use of digital platforms is essential. Furthermore, data collection practices in many jurisdictions, including African countries, remain under-regulated, increasing the risk of surveillance or discrimination without legal redress.

The risks and concerns include the following:

- **Data privacy and security:** The vast data requirements of effective digital compliance systems create tensions with increasingly stringent data protection regulations and individual privacy rights. Data privacy and security concerns are paramount, as anti-corruption technology often involves sensitive data, requiring robust measures to maintain public trust and prevent misuse.

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[179] South African Reserve Bank. Project Khokha. Exploring the use of distributed ledger technology for interbank payments settlement in South Africa. Available at https://www.resbank.co.za/content/dam/sarb/what-we-do/fintech/documents/SARB_ProjectKhokha_20180605.pdf, 2018. Accessed on 15 May 2025.

[180] China Daily, "*Technologies Facilitate Anti-Corruption Governance*", January 6, 2025. https://www.chinadaily.com.cn/a/202501/06/WS677b0da2a310f1265a1d9116.html. Accessed on 15 May 2025

[181] Business at OECD. Harnessing AI for Integrity: Opportunities, Challenges, and the Business Case Against Corruption. Business at OECD (BIAC) Anti-Corruption Committee Paper 2025. Available at https://www.businessatoecd.org/hubfs/Harnessing%20AI%20for%20Integrity.pdf. Accessed on 14 April 2025

- **Digital divide in compliance capabilities:** The divergent technological infrastructure and capacity may mean that sophisticated solutions may be easier for some countries to adopt than others, potentially creating a digital divide in anti-corruption efforts. Unequal access to digital technologies and lack of expertise relating to AI technologies threatens to widen the gap between large multinationals and SMMEs, particularly in developing economies where compliance resources are already constrained.

- **Digital skills gap:** The Future of Jobs 2025 report found that executives estimate that 40% of their workforce will need to re-skill in the next three years as a result of implementing AI.[182] This digital skills gap poses a risk as, without sufficient technical literacy and ethical awareness, public and private sector actors may inadvertently misuse technologies.

- **Regulatory fragmentation:** The proliferation of divergent technology governance approaches across jurisdictions risks creating a complex patchwork of compliance obligations that could stifle innovation while leaving critical gaps in oversight. The lack of interoperability and standardisation between national systems, despite the call for international frameworks, remains a significant technical and political challenge, requiring considerable negotiation.

- **AI sovereignty:** While sovereign AI can boost a nation's economic competitiveness by boosting GDP, fostering innovation, creating new industries and improving productivity, there are instances where countries become overly reliant on foreign-developed AI systems and infrastructure. This dependence can limit a country's ability to govern how AI is deployed within its borders, potentially undermining legal oversight, data protection and alignment with local ethical standards. Without sovereign oversight, governments may struggle to ensure that AI technologies are transparent, equitable and accountable.

- **Surveillance and authoritarian abuse:** The information collected through anti-corruption systems may be misused for other unintended purposes.

- **Job displacement and psychological stress:** Employees may experience heightened anxiety due to continuous algorithmic oversight or performance tracking, leading to decreased job satisfaction and well-being. Moreover, when digital systems are poorly explained or applied without transparency, they can erode trust and create a sense of powerlessness among workers. The WEF Future of Jobs Report 2025 states that 92 million jobs will be displaced by, among others, AI and digitalisation, which will have a direct impact on workplace dynamics.[183]

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[182] World Economic Forum, Future of Jobs Report, 2025. Available at
https://reports.weforum.org/docs/WEF_Future_of_Jobs_Report_2025.pdf. Accessed:14 April 2025.

[183] World Economic Forum, Future of Jobs Report, 2025. Available at
https://reports.weforum.org/docs/WEF_Future_of_Jobs_Report_2025.pdf

Additionally, certain digital technologies bring about more nuanced risks. AI, as an example, can lead to specific challenges relating to model integrity, including the following:

- **Algorithmic bias and discrimination:** AI systems trained on historical data may perpetuate or amplify existing biases in compliance decisions, particularly affecting marginalised communities or organisations in developing economies.[184]

- **AI hallucinations:** AI systems may produce inaccurate or fabricated output, which poses critical challenges in anti-corruption applications. These errors may result in wrongful accusations or oversight of actual misconduct. Overreliance on flawed AI outputs can compromise fairness, erode public trust and raise legal concerns about due process. Transparent methodologies, human oversight and robust validation mechanisms are essential for addressing these risks.

In addition, there are also practical challenges that may hinder the successful application of different technical solutions. These include the following:

- **Data quality and availability:** Effective digital anti-corruption tools rely on high-quality, comprehensive and accessible data. In many regions, especially in EMDEs, data may be incomplete, outdated or not digitised, hindering the effectiveness of these technologies. A key solution is thus to support governments and organisations in collecting and managing qualitatively encompassing and correct data.[185] For instance, a study on digital anti-corruption initiatives in Italy and Spain highlighted how limited data availability can impede the functionality of digital whistleblowing platforms.[186]

- **Organisation resistance and capacity:** Implementing digital technologies often requires significant changes in organisational processes and culture. Resistance from within institutions, due to fear of transparency or loss of control, can obstruct the adoption of these tools. Additionally, limited technical expertise and resources can hinder effective implementation and maintenance.[187]

- **Lack of technological infrastructure:** The implementation of systems based on AI requires an advanced and up-to-date technological infrastructure.[188]

- **Cultural mindset:** Decision-makers may have a bias to trust that the technology output is inherently reliable without sufficient testing or proof.

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[184] Julien Kiesse Bahangulu and Louis Owusu-Berko. Algorithmic bias, data ethics, and governance: Ensuring fairness, transparency and compliance in AI-powered business analytics applications. World Journal of Advanced Research and Reviews, 2025. Available at https://doi.org/10.30574/wjarr.2025.25.2.0571. (Accessed:14 April 2025).

[185] Stepping up the game: Digital technologies for the promotion of the fight against corruption – a business perspective Business at OECD (BIAC) Anti-Corruption Committee Paper 2022. Available at https://www.businessatoecd.org/blog/stepping-up-the-game. Accessed:14 April 2025

[186] Anti-Corruption Initiatives and the Digital Challenge: The Role of Civil Society Organizations and Whistleblowing Infrastructures in the Italian Context. American Behavioral Scientist. Fubini, A., & Lo Piccolo, A. 2024. Available at https://doi.org/10.1177/00027642241268590. Accessed: 14 April 2025

[187] Artificial Intelligence and the fight against corruption - Antifraucv. Amalia López Acera 2023. Available at https://www.antifraucv.es/en/artificial-intelligence-and-the-fight-against-corruption. Accessed: 14 April 2025

[188] Artificial Intelligence and the fight against corruption - Antifraucv. Amalia López Acera 2023. Available at https://www.antifraucv.es/en/artificial-intelligence-and-the-fight-against-corruption. Accessed: 14 April 2025

Furthermore, although digital technologies such as AI, blockchain, e-governance platforms and digital compliance tools hold enormous potential in the fight against corruption, their transformative potential cannot be fully realised without parallel investments in human and institutional capacity.

A more fundamental concern around the deployment of these advanced technologies is that it can be seen as a "*mystery box*" decision-making system. Complex AI algorithms can create accountability gaps when compliance decisions lack transparency or explainability, undermining trust and limiting remediation options. There is therefore a risk that it may be difficult to understand how and by whom decisions are being made, with unintended impacts on the integrity and transparency of the process.[189] In particular, public institutions may find it hard to provide meaningful explanations of AI processes, especially when security issues or intellectual property rights prevent them from doing so.[190]

For many integrity actors, these challenges relating to the interpretability and explainability of results can undermine the very principles they are meant to uphold, like transparency and accountability in public decision-making.

Transparency concerns are widely recognised by global institutions, professionals and consumers. This is highlighted in the IBM Global AI Adoption Index 2023, where 85% of IT professionals agree that consumers are more likely to choose services from organisations with transparent and ethical AI practices. Additionally, 83% of IT professionals emphasise the importance of being able to explain how their AI systems reach decisions.[191]

The United States National Institute of Standards and Technology (NIST) in its AI Risk Management Framework (AI RMF 1.0) defines transparency as the degree to which information about an AI system and its outputs is made accessible to individuals interacting with the AI, regardless of their awareness of it. Meaningful transparency involves the disclosure of relevant information at various stages of the AI life cycle, tailored to the knowledge or role of those interacting with the system. In addition, the voluntary AI RMF 1.0 requires AI transparency to consider human-AI interaction, such as by notifying the human if a potential or actual adverse outcome is detected.[192]

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[189] OECD (2024) Anti-Corruption and Integrity Outlook 2024. Available at https://www.oecd.org/en/publications/anti-corruption-and-integrity-outlook-2024_968587cd-en.html (Accessed: 15 April 2025).

[190] International Public Sector Fraud Forum: The use of Artificial Intelligence to Combat Public Sector Fraud, Professional Guidance. International Public Sector Fraud Forum 2020. Available at https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/865. Accessed on: 14 April 2025.

[191] IBM (2023) Global AI Adoption Index 2023. Available at https://es.newsroom.ibm.com/download/IBM%2BGlobal%2BAI%2BAdoption%2BIndex%2BReport%2BDec.%2B2023.pdf (Accessed: 15 April 2025).

[192] National Institute of Standards and Technology (NIST) (2023) Artificial Intelligence Risk Management Framework (AI RMF 1.0). Available at https://nvlpubs.nist.gov/nistpubs/ai/nist.ai.100-1.pdf (Accessed: 15 April 2025). Available at: https://nvlpubs.nist.gov/nistpubs/ai/nist.ai.100-1.pdf

Guidance from the Public Sector Fraud Forum considers that true transparency requires accountability or answerability, meaning a responsiveness to requests for information about the process or a willingness to offer justification for actions taken or contemplated. Transparency also relates explicitly to the auditability of institutions, practices and instruments, and the question about mechanisms, that is, how does this or that tool actually work? How do its component parts fit together to produce outcomes like those it is designed to produce? Finally, transparency also denotes accessibility. Meaningful explanations of an algorithm may be possible, but they may not be available.[193]

In September 2024, the United Nations High-level Advisory Body on AI report "*Governing AI for Humanity*" emphasised that these risks require a coordinated global approach that balances innovation with appropriate guardrails, particularly in contexts where AI is used for regulatory compliance and business integrity.

To this end, it is imperative to adopt a rule-based, ethical framework that helps ensure fairness, privacy and human rights in the use of AI for anti-corruption efforts.

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[193] The use of Artificial Intelligence to Combat Public Sector Fraud, Professional Guidance. International Public Sector Fraud Forum 2020. Available at Artificial_intelligence_13_Feb.pdf. (Accessed:14 April 2025).

Annexure 3: Recommendation 1.1: Regulatory and voluntary framework for responsible AI

Recommendation 1.1

Regulatory and voluntary framework for responsible AI

Name	Relevance to integrity and compliance
EU AI Act[194]	The EU AI Act classifies AI systems based on risk level, imposing stricter requirements on high-risk applications such as biometric surveillance. Organisations deploying high-risk AI systems must comply with regulatory requirements that promote transparency, fairness and human oversight, with penalties for non-compliance.
European Union General Data Protection Regulation (EU GDPR)[195]	GDPR Articles 13(2)(f), 14(2)(g) and 15(1) (h) require the provision of clear information regarding the logic behind automated decisions. The legislation also mandates disclosing the potential significance and anticipated outcomes of such automated decision-making for individuals. This requirement is reinforced by GDPR Article 22 and Recital 71, which emphasise the need for safeguards, including the right for individuals to obtain explanations to contest assessments made through automated decision-making processes.
Singapore Model AI Governance Framework[196]	Singapore's AI Verify is a voluntary testing framework on AI governance for organisational use and is composed of two parts: (a) a testing framework based on 11 internationally accepted principles organised into five pillars and (b) a toolkit for conducting technical tests. Transparency and explainability themes are among the 11 principles embedded in AI Verify. The framework tackles the transparency issue by ensuring that individuals affected by AI systems receive sufficient information about their use in technological systems.

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[194] European Union (2024) Artificial Intelligence Act (AI Act). Available at https://digital-strategy.ec.europa.eu/en/policies/regulatory-framework-ai. Accessed: 15 April 2025

[195] European Union (2016) General Data Protection Regulation (GDPR). Available at https://eur-lex.europa.eu/eli/reg/2016/679/oj/eng. Accessed: 15 April 2025

[196] Singapore Government (2022) Model AI Governance Framework (AI Verify). Available at https://www.pdpc.gov.sg/help-and-resources/2020/01/model-ai-governance-framework. Accessed: 15 April 2025

Name	Relevance to integrity and compliance
China's Interim Measures for the Management of Generative AI Services[197]	Article 10 of China's Interim Measures for the Management of Generative AI Services mandates AI service providers to disclose the intended uses of their services to user groups, promoting scientific understanding and lawful use of generative AI. Additionally, Article 12 mandates watermarking AI-generated content.
US NIST AI RMF — National Institute of Standards and Technology, Artificial Intelligence Risk Management Framework[198]	The NIST AI RMF views transparency, explainability and interpretability as distinct but complementary characteristics of In this framework, transparency addresses the "*what*" of a decision, explainability covers the "*how*" and interpretability explains the "*why*".
UNESCO Recommendation on Ethics of AI[199]	The UNESCO Recommendation was the first global standard-setting instrument on AI ethics, adopted by all 193 UNESCO members in November 2021. It provides a comprehensive framework to guide the ethical development, deployment and governance of AI technologies worldwide.
International Organizations for Standards (ISO)/ International Electrotechnical Commission (IEC) 42001[200]	Introduced in December 2023, ISO/IEC 42001 is the standard for an AI management system (AIMS), offering a structured framework for AI governance. It outlines key requirements to help organisations build a trustworthy AI management system. These include risk management, AI system impact assessment, system life cycle management and third-party supplier oversight.
Saudi Data and Artificial Intelligence Authority (SDAIA)	Established to drive the national AI agenda, SDAIA is responsible for regulating, developing and handling data and AI-related matters. It plays a crucial role in implementing the Saudi National Strategy for Data & AI (NSDAI), launched in 2020 to help ensure ethical AI adoption. In 2023, SDAIA issued its AI Ethics Principles (and an updated version 2.0). The principles provide a framework for the ethical development and deployment of AI systems.

[197] People's Republic of China (2023) Interim Measures for the Management of Generative AI Services. Available at https://english.scio.gov.cn/pressroom/2025-04/09/content_117814020.html. Accessed: 15 April 2025.

[198] National Institute of Standards and Technology (NIST) (2023) Artificial Intelligence Risk Management Framework (AI RMF 1.0). Available at https://nvlpubs.nist.gov/nistpubs/ai/nist.ai.100-1.pdf. Accessed: 15 April 2025

[199] UNESCO (2021) Recommendation on the Ethics of Artificial Intelligence. Available at https://www.unesco.org/en/articles/recommendation-ethics-artificial-intelligence. Accessed: 15 April 2025

[200] International Organization for Standardization. ISO/IEC 42001:2023 Information technology — Artificial intelligence — Management system. Edition 1, 2023. Available at https://www.iso.org/standard/81230.html. Accessed on 10 June 2025

Annexure 4: Recommendation 1.2: Regulations and international instruments

Recommendation 1.2

Regulations and international instruments

Organisations, governments and regulatory bodies are increasingly acknowledging the importance of anonymous whistleblowing. Protection laws and regulations have been introduced and expanded across several countries:

Region	Country/ jurisdiction	Legislation/ regulation	Key features	Effective date
Africa	Botswana	Whistleblowing Act 9 of 2016	The Whistleblowing Act defines a whistleblower as any person who makes a disclosure of impropriety that is protected in terms of Section 4 of the legislation. Whistleblowers are protected from victimisation by an employer, fellow employee or any person for making a disclosure.	2016
Africa	South Africa	Protected Disclosures Act Amendments	Strengthens protections; mandates employer procedures	1 August 2024
Africa	Nigeria	Whistleblower Protection Bill 2019	Formalises protections; pending legislation	Pending
Africa	Ghana	Whistleblower Act 720 of 2006	Protection against victimisation of persons who make these disclosures	16 October 2006
Africa	Kenya	Kenya Data Protection Act 2019	Established Kenya's first comprehensive legal framework for the protection of personal data	25 November 2019
Africa	Madagascar	Labour Code (Law No. 2024-014)	Requires employers to implement procedures that allow whistleblowers to report violence, harassment or misconduct without fearing retaliation	14 August 2024
Africa	Mauritius	Prevention of Corruption Act 2002	Where the Commission receives information in confidence to the effect that an act of corruption has occurred, that information and the identity of the informer	1 April 2002

Region	Country/ jurisdiction	Legislation/ regulation	Key features	Effective date
			shall be kept a secret between the Commission and the informer. All matters relating to such information shall be privileged and shall not be disclosed in any proceedings before any court, tribunal or other authority	
Africa	*Mozambique*	Law 15/2012 on Protection of Victims and Witnesses	Regulates the rights and legitimate interests of victims, whistleblowers, witnesses, declarants, or experts and subjects, who are especially vulnerable in criminal proceedings when their life, physical or mental integrity, personal or patrimonial freedom can be endangered by the contribution they are prepared to give to the criminal investigation or the production of evidence in court	12 August 2012
Africa	Uganda	Uganda Whistleblowers Protection Act 2010	A person shall not be subjected to any victimisation by their employer or by any other person on account, or partly on account, of having made a protected disclosure	11 May 2010
Africa	Tanzania	Whistleblowers & Witness Protection Act 20 of 2015	An Act to promote and facilitate reporting of organised crimes, corruption offences, unethical conduct, abuse of office, illegal and dangerous activities; to provide for the protection of whistleblowers and witnesses against potential retaliation or victimisation; to provide for a legal mechanism to reward and compensate whistleblowers and witnesses; and to provide for other related matters	4 August 2015

Region	Country/ jurisdiction	Legislation/ regulation	Key features	Effective date
Africa	Zambia	Zambia Public Interest Disclosure (Protection of Whistleblowers) Act 2010	Provides for procedures in terms of which employees in both the private and the public sectors may disclose information regarding unlawful or irregular conduct by their employers or other employees in the employ of their employers; safeguard the rights, including employment rights, of persons who make public interest disclosures	16 April 2010
Europe	Poland	Whistleblower Protection Act 2024	Transposed EU Whistleblower Directive 2019/1937. Internal reporting procedures; includes anonymous reporting and protection from retaliation	25 September 2024
Europe	Germany	The Whistleblower Protection Act — HinSchG	Transposed EU Whistleblower Directive 2019/1937. Internal channels and protections	2 July 2023
Europe	France	LOI n° 2022-401 du 21 mars 2022 visant à améliorer la protection des lanceurs d'alerte (Sapin II Law Amendments)	Transposed EU Whistleblower Directive 2019/1937. Expands the scope of protected disclosures; strengthens confidentiality	1 March 2022
Europe	Italy	Legislative Decree No. 24/2023	Transposed EU Whistleblower Directive 2019/1937. Implements EU Directive; sanctions for non-compliance	17 December 2023
Europe	Spain	Law 2/2023 on Whistleblower Protection	Transposed EU Whistleblower Directive 2019/1937. Establishes internal and external channels; protects against retaliation	13 March 2023
Europe	Hungary	Act XXV of 2023 (Commonly known as the Whistleblower Protection Act)	Transposed EU Whistleblower Directive 2019/1937. Under the Hungarian Act, companies are required to set up an internal abuse-reporting (whistleblowing) system — previously only an option.	24 July 2023

Region	Country/ jurisdiction	Legislation/ regulation	Key features	Effective date
Europe	Czech Republic	Whistleblower Protection Act	Transposed EU Whistleblower Directive 2019/1937	1 August 2023
Europe	The Netherlands	Whistleblower Protection Act 2023	Transposed EU Whistleblower Directive 2019/1937. Sets common minimum standards for secure, confidential reporting channels and strong protection	18 February 2023
Europe	Belgium	The Belgian Whistleblowers Act of 28 November 2022	Transposed EU Whistleblower Directive 2019/1937. All legal entities, including companies, with 50 or more employees (i.e., full-time equivalents (FTEs)) will have to implement an internal reporting channel.	15 December 2022
Europe	Denmark	Whistleblower Protection Act 2021	Transposed EU Whistleblower Directive 2019/1937. This legislation obliges all employers — private and public — with more than 50 employees to set up a whistleblowing hotline and outlines considerable protections for whistleblowers.	24 June 2021
Europe	Finland	Whistleblower Protection Act 2023	Transposed EU Whistleblower Directive 2019/1937	1 January 2023
Europe	Sweden	Swedish Whistleblowing Act (Sw. lag [2021:890])	Transposed EU Whistleblower Directive 2019/1937. The Act ensures that whistleblowers are safeguarded against retaliation and provides a framework for reporting and addressing such issues effectively.	17 December 2021
Europe	Ireland	Public Disclosures Act Amendments	Transposed EU Whistleblower Directive 2019/1937. Protects employees from dismissal for having made protected disclosures.	8 July 2014 1 January 2022
Europe	Portugal	Law No. 93/2021	Transposed EU Whistleblower Directive 2019/1937. Portugal's whistleblower law expands the areas where witnesses of misconduct can be eligible for protection.	18 June 2022

Region	Country/ jurisdiction	Legislation/ regulation	Key features	Effective date
Europe	Austria	Whistleblower Protection Act (HSchG).	Transposed EU Whistleblower Directive 2019/1937	24 February 2023
Europe	Latvia	Whistleblowing Law 2022	Transposed EU Whistleblower Directive 2019/1937	4 February 2022
Europe	Slovakia	Act No. 189/ 2023	Transposed EU Whistleblower Directive 2019/1937. Additional features on anti-social activities that are reportable.	1 September 2023
Europe	Greece	Greek Law No. 4990/2022	Transposed EU Whistleblower Directive 2019/1937. Greek Law 4990/2022 was recently published in the Government Gazette (A/210/11.11.2022) and is titled as follows: "*Protection of persons reporting violations of EU Law — Incorporation of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 and other urgent regulations*".	11 November 2022
Europe	United Kingdom	Public Interest Disclosure Act 1998	Protects whistleblowers from negative treatment and unfair dismissal	2 July 1999
South America	Argentina	Law No, 21,592 and Law No.27,401 (Article 23)	Article 23 sets out that companies should have a non-retaliation and whistleblower protection policy. Recommendations on the Implementation of Law No. 27,401 by Argentina's Anti-corruption Agency devote specific considerations (point 3.6) to whistle-blower protection.	21 November 2017
North America	United States	DOJ Whistleblower Pilot Programme Congressional Whistleblower Protection Act of 2025	Financial incentives for whistleblowers in corporate crime cases	March 2024

Region	Country/ jurisdiction	Legislation/ regulation	Key features	Effective date
North America	Canada	Public Servants Disclosure Protection Act Amendments	Enhances federal protections; introduces confidentiality measures	1 July 2024
Latin America	Brazil	Decree No. 10,153/2019	Federal guidelines; confidentiality provisions	3 December 2019
Latin America	Mexico	General Law on Administrative Responsibilities	Anti-corruption framework; mandates reporting channels	19 July 2017
Latin America	Uruguay	Law No. 19.655	Fundamental measure to promote integrity and whistleblower protections in both the public and private sectors	Passed in 2018
Latin America	Chile	Law No. 21.592	The law conceives access to protection as a right of any whistleblower who reports irregularities within organisations and guarantees their personal integrity and that of their property, as well as the preservation of their living and working conditions.	21 August 2023
Middle East	United Arab Emirates (ADGM)	Whistleblower Protection Regulations 2024	Mandates whistleblowing arrangements; sets record-keeping and disclosure definitions	5 July 2024
Middle East	Saudi Arabia	Law for the Protection of Whistleblowers, Witnesses, Experts and Victims	Provides legal protection for individuals who report suspected wrongdoing. This law aims to ensure that whistleblowers are protected from retaliation or harm for disclosing information about wrongdoing.	29 June 2024.
Asia	China	Provisions on the Protection and Reward of Whistleblowers of Duty-Related Crimes	Stipulates protective measures and a reward mechanism for whistleblowers	2016

We note that this list is not exhaustive.

Annexure 5: Recommendation 1.2: Key challenges

Some of the key challenges include the following:

1. **Restrictions on anonymity:** Despite the EU Directive 1937/2019 encouraging the acceptation of anonymous reports, in EU jurisdictions, the enforcement of data protection rules under the General Data Protection Regulation (GDPR) limits the collection and processing of anonymous reports unless there is a clear justification for doing so. This has led some national data protection authorities to impose additional conditions for anonymous whistleblowing channels, potentially deterring individuals from reporting misconduct.

2. **Data localisation requirements:** Certain countries impose data localisation laws that mandate personal data, including whistle-blower reports, be stored and processed on servers located within their territory. This may complicate multinational organisations' efforts to centralise or outsource whistleblowing systems across jurisdictions, raising costs and compliance burdens.

3. **Consent and fair processing requirements:** Many data protection frameworks require informing individuals whose data is processed or obtaining their consent.

4. **Cross-border data transfers:** Certain legal regimes restrict the transfer of personal data across borders. This creates barriers to sharing whistleblower reports with international compliance teams, auditors or law enforcement partners.

5. **Retention and access limits:** Data protection laws often impose strict rules on data retention and access. For instance, the French data protection authority (CNIL) recommends that data collected via whistleblower systems be kept only as long as necessary to process the report and meet legal requirements. Such constraints may conflict with corporate obligations to preserve investigative records for litigation or regulatory review.

Annexure 6: List of Abbreviations

Abbreviation	Definition
ABC	Anti-Bribery and Corruption
ACCA	Anti-Corruption Collective Action, an initiative of the UN Global Compact Network Indonesia that was launched in 2022
ACFE	Association of Certified Fraud Examiners
AFA	French Anti-Corruption Agency
AI	Artificial Intelligence
AI RMF 1.0	Artificial Intelligence Risk Management Framework
AICPA	American Institute of Certified Public Accountants
AML	Anti-Money Laundering
ASPI	Autostrade per l'Italia
CFF	Climate Finance Facility
CIMA	Chartered Institute of Management Accountants
CoP	United Nations Global Compact, Communication on Progress disclosure
COSO	Committee of Sponsoring Organizations of the Treadway Commission
CPA	Chartered Professional Accountants Canada
CPI	Corruption Perception Index
CSRD	Corporate Sustainability Reporting Directive
DBSA	Development Bank of Southern Africa
EFRAG	European Financial Reporting Advisory Group
EMDEs	Emerging Markets and Developing Economies
ESRS	European Sustainability Reporting Standards
EU	European Union
FATF	Financial Action Task Force
FIC	Financial Intelligence Centre, South Africa
FSB	Financial Stability Board
GCF	Green Climate Fund
GCFFC	Global Coalition to Fight Financial Crime
GDP	Gross Domestic Product
GLEIF	Global Legal Entity Identifier Foundation
Global Forum	Organisation for Economic Co-operation and Development Global Forum on Transparency and Exchange of Information for Tax Purposes
GRAS	World Bank's Governance Risk Assessment System
GRI	Global Reporting Initiative
IAASB	International Auditing and Assurance Standards Board
IEC	International Electrotechnical Commission
IESBA	International Ethics Standards Board for Accountants
IFAC	International Federation of Accountants
IFFs	Illicit Financial Flows
IFRS	International Financial Reporting Standards

Abbreviation	Definition
IIA	Institute of Internal Auditors
IOSCO	International Organization of Securities Commissions
IPSASB	International Public Sector Accounting Standards Board
ISO	International Organization for Standardization
ISSA 5000	International Standard on Sustainability Assurance 5000
ISSB	International Sustainability Standards Board
ISSB Standards	ISSB Standards
JMLIT	United Kingdom's Joint Money Laundering Intelligence Task Force
KPI	Key Performance Indicators
KYC	Know Your Customer
LEI	Legal Entity Identifier
MACN	Maritime Anti-Corruption Network
MENA	Middle East and North African
NIST	National Institute of Standards and Technology
NOCLAR	Responding to Non-Compliance with Laws and Regulations
OECD	Organisation for Economic Co-operation and Development
PPPs	Public-Private Partnerships
RITA	Risk & Integrity Technical Assistant developed by Autostrade per l'Italia
ROC	LEI Regulatory Oversight Committee
SAMLIT	South African Anti-Money Laundering Integrated Task Force
SDG	United Nations Sustainable Development Goals
SMME	Small, Medium and Micro Enterprises
UK HMRC	United Kingdom His Majesty's Revenue and Customs
UN	United Nations
UNCAC	United Nations Convention against Corruption
UNFCCC	United Nations Framework Convention on Climate Change
UNGC	United Nations Global Compact
UNODC	United Nations Office on Drugs and Crime

Annexure 7: B20 Integrity & Compliance Task Force composition

Task force composition

Distribution of task force members by country

Country	Count
Argentina	4
Australia	1
Brazil	13
Canada	5
China	10
France	5
Germany	8
Ghana	1
India	1
Italy	5
Japan	1
Kenya	4
Korea, Republic of	1
Lesotho	1
Liechtenstein	1
Mexico	2

Country	Count
Namibia	1
Netherlands	1
Nigeria	2
Pakistan	1
Panama	1
Russian Federation	2
South Africa	72
South Sudan	1
Spain	1
Sweden	1
Switzerland	1
Türkiye	3
Uganda	2
United Kingdom	2
United Republic of Tanzania	1
United States	9
Zimbabwe	1
Total	**165**

Distribution of task force members by gender

Gender	Count
Female	98
Male	67
Total	**165**

Task force chair

Name	Organisation	Position	Country
Ruwayda Redfearn	Deloitte Africa	CEO	South Africa

Task force deputy chair

Name	Organisation	Position	Country
Ashleigh Theophanides	Deloitte Africa	Chief Sustainability Officer	South Africa

Task force co-chairs

Name	Organisation	Position	Country
Caroline Lee	Independent	Former Deputy Chair, IESBA	Singapore
Farzana Mohomed	IBM, Maersk, NEOM	Compliance Leader	South Africa
Futhi Mtoba	Independent	Non-executive Director	South Africa
Keki Mistry	HDFC Ltd	Former Vice Chair; CEO	India
Maria Archimbal	YPF S.A.	Chief Compliance Officer	Argentina

Name	Organisation	Position	Country
Mary Obasi	Bank of America	Global Policy Advisory Executive	United States of America
Niansha Xu	China Machinery Industry Federation	Chair	China
Nicola Allocca	Autostrade per l'Italia	Chair of the Business at OECD Anti-Corruption Committee Risk, Business Integrity and Resilience Director	Italy
Reynaldo Goto	BRF Brazil	Chief Compliance Officer	Brazil
Uche Ike	United Bank for Africa	Non-executive Director	Nigeria
Dr Yilmaz Argüden	ARGE Consulting	Chair	Türkiye

Task force members

Name	Organisation	Position	Country
Abdul Waheed Patel	Ethicore Group	CEO	South Africa
Akash Singh	Absa Group Limited	Group Chief Compliance Officer	South Africa
Alec Buisson	MEDEF	Policy Adviser	France
Alexander Geschonneck	KPMG	Partner; Global Forensic Leader	Germany
Allison Mariska Schoeman	AMS Attorneys Inc	Director	South Africa
Amir Ghandar	Chartered Accountants Australia and New Zealand	Leader — Reporting & Assurance	Australia

Name	Organisation	Position	Country
Ana Luiza Melo Aranha	United Nations Global Compact	Senior Manager — Business Integrity Accelerator	Brazil
Andreas Pyrcek	EY Global	Partner; Global Leader — Integrity/Compliance & Ethics Services	Germany
Anna Solovieva	Russian Union of Industrialists and Entrepreneurs	Deputy Vice President	Russian Federation
Antonio Pooe	Deloitte Africa	Africa Head of Forensics	South Africa
Arlene Lynn Volmink	Institute of Internal Auditors South Africa	CEO	South Africa
Arlington Nchoe	Motse Business and Risk Advisory	Managing Director	South Africa
Athi Biko	UN Global Compact Network South Africa	Senior manager — Stakeholder Engagement & Finance	South Africa
Aubrey Mawelele	BUSA	IT	South Africa
Betânia Trindade	Confederação Nacional da Indústria	Manager — Compliance & Integrity	Brazil
Blessing Chibaya	Quality and Metrology Excellence	Director — Quality Assurance and Metrology	Zimbabwe
Boitumelo Malebye	City of Johannesburg	Deputy Director	South Africa
Bouzegzi Malik	La Poste	Legal Compliance Manager	France
Brandon Mars	Marrs Group	Founder; CEO	United States
Byung Chul Cho	Federation of Korean Industries	Manager	Korea, Republic of

Name	Organisation	Position	Country
Carla Gonçalves Domingues	Confederação Nacional Da Indústria	Manager — Risk Monitoring & Management	Brazil
Carnita Low Swartz	FirstRand Group	Group Company Secretary; Head of Governance, Ethics & Legal	South Africa
Carol Ouko Misiko	Old Mutual Holdings Plc	Group Sustainability and Risk Executive	Kenya
Carolina Echevarria	Alliance for Integrity	Head	Argentina
Carolynn Chalmers	The Good Governance Academy	CEO	South Africa
Changming Ding	China Poly Group	Senior Manager	China
Charlyne Braga	SABIC	Global Leader — Ethics, Compliance & Excellence Assurance	Brazil
Che Sidanius	London Stock Exchange Group	Global Head — Financial Crime & Industry Affairs	Sweden
Chika Mashiko	Japan Business Federation (Keidanren)	Senior Manager — Social Communication Bureau	Japan
Christine Kamugisha	Corporate Counsel of South Africa (CCASA)	Board Member; Legal Counsel — Southern Africa & Angel Investor	South Africa
Cosimo Pacciolla	Kuwait Petroleum Italia spa	Head — Legal Risk Management & Integrated Compliance	Italy
Cristina Ritter	UN Global Compact	Head — Governance & Anti-Corruption	Panama

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Dr Nomonde Mabuya	Qalo Digihealth	CEO	South Africa
Dr Robin Hodess	Global Reporting Initiative	CEO	Germany
Dr Roger Latchman	International Institute for Ethical Governance and Accountability	Chair	South Africa
Dr Yvonne Katambo	Ethics Institute	Senior Associate	Kenya
Dr Erkin Erimez	Argüden Governance Academy	Member — Academic Advisory Board	Türkiye
Edna Winifred Nebira	Former Uganda National Roads Authority	Former Manager — Financial Audit	Uganda
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Emma Mashilwane	MASA Chartered Accountants Incorporated	CEO	South Africa
Ernest Mhlongo	Integrity Inspection Services & Consultants (IISC)	Director	South Africa
Escher Luanda	Government Institutions Pension Fund	Company Secretary; Head — Ethics	Namibia
Eva Nolle	Ceravoid (Pty) Ltd	Director of Operations	Germany

Name	Organisation	Position	Country
Faisal Anwar	FA Consultancy/Advisory Services	CEO; Founder	Pakistan
Fernando Fraile	Iberdrola	Compliance Strategy & Global Coordination	Spain
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Jason Pegat Toquet	International Organisation of Employers	Adviser	Switzerland
Jeff Lundy	PepsiCo	Public Policy Development	United States
Jim Knafo	Global Accounting Alliance	CEO	Canada

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John Boulton	Institute of Chartered Accountants in England and Wales	Director — Policy	United Kingdom
Johnny Moloto	BAT	Head — Corporate & Regulatory Affairs SSA	South Africa
Jolandi Wassermann	FirstRand Limited	Chief Compliance Officer	South Africa
Joseph Njugi Mwangi	Kenya Revenue Authority	Assistant Manager	Kenya
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Julia Moroka	African Women Entrepreneurs and Investors Network (RAFEI)	President	South Africa
Julia Pilgrim	United Nations Office on Drugs and Crime (UNODC)	Crime Prevention and Criminal Justice Officer	Liechtenstein
Julianne Altieri	Siemens	Head — International Financial Institutions & Collective Action	United States
Junlin Wang	Yingke Law Firm	Senior Partner	China
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Mariza Lubbe	Remgro Limited	Director — Compliance and CSI	South Africa
Mark John Carawan	Euroclear UK & International Ltd	Director; Chair — Risk Committee	Canada
Maureen Collier	NTC Group	Corporate Legal and Compliance Adviser	South Africa
Maurice Obasi	IMO state University Owerri	Professor of Law	Nigeria
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Nicqui Galaktiou	Nicqui Galaktiou Inc Attorneys	Director	South Africa
Nthabiseng Sepanya Mogale	Commission for Gender Equality	Chair — Commission for Gender Equality	South Africa
Ntombifuthi Simelane	Mondelez International	Senior Director; Chief Legal Counsel — sub-Saharan Africa, West Africa and Central Africa	South Africa
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Parmi Natesan	Institute of Directors in South Africa	CEO	South Africa

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Priscilla Ávila Anjos De Moraes	Deloitte Brazil	Director — Integrity & Compliance	Brazil
Prof Dr Lethiwe Nzama Sithole	WECONA	Associate Professor; Deputy Head	South Africa
Puleng Lenka Bula	UNISA	Vice chancellor	South Africa
Queen Mayai	CGSO	CEO	South Africa
Racey Muchilwa	Novartis	President; Head — Novartis sub-Saharan Africa (Global Health)	Kenya
Rafaelle Helena Eloi Guedes De Albuquerque Mafficioni	M. Dias Branco	Compliance Auditor	Brazil
Rauno Hoffmann	Novartis	Head — Ethics, Risk & Compliance, Europe	Germany
Reon Van Der Merwe	Impacting Youth	Director	South Africa
Ricardo Bucio	Centro Mexicano para la Filantropía, A.C. (Cemefi)	Executive President	Mexico
Roberta Codignoto	RC Compliance e Integridade Corporativa Ltda	Founder	Brazil
Roberto Fiore	LPAvvocati	Lawyer	Italy
Roberto Rosas	The Institute of Internal Auditors	Director — Global Advocacy	United States
Samantha Padayachee	Vodacom Group Limited	Managing Executive — Group Compliance	South Africa

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Santina Majengo Benson	CEO Roundtable of Tanzania Ltd	Executive Director	United Republic of Tanzania
Scarlet Wannenwetsch	Basel Institute on Governance	Senior Collective Action Specialist	Germany
Scott Winfield Hanson	International Federation of Accountants (IFAC)	Director — Policy & Global Engagement	United States
Seipati Mokhoua	SAWIL	President; Founder	South Africa
Sergey Konov	Middle East & Africa Compliance Association (MEACA)	Ethics and Compliance Professional	Türkiye
Shawn Duthie	Control Risks	Director	Canada
Shawn Teixeira	Siemens	Head — Siemens Integrity Initiative	South Africa
Shen Peilan	International Commercial Dispute Prevention and Settlement Organization	Secretary General	China
Sinthamarai Paideya	FirstRand Limited	Head — Market Conduct Compliance	South Africa
Soumya Prakash Dalua	Maritime Anti-Corruption Network	Program Lead	India
Stanley Deon Grau	MSCT BEE Services	Managing Director; SANAS Accredited B-BBEE Technical Signatory; Certified ESG Reporting Practitioner; Deputy Chair — ABP	Netherlands
Sumanta Serrapede	Snam SpA	Legal Counsel	Italy
Tamara Quiroga	Cámara Argentina de Comercio y Servicios (CAC)	Board Adviser	Argentina

Name	Organisation	Position	Country
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Thami Zikode	Auditor General South Africa	Head — Portfolio	South Africa
Theresa Maluleke	Africa International Advisors	Practice Lead	South Africa
Thokoane Makamane	Directorate on Corruption and Economic Offences	Prosecutor	Lesotho
Thulani Kunene	Investec	Head — Group Compliance	South Africa
Tlangelani Dolly Makole	Cast Products SA	Supply Chain Management Executive	South Africa
Toki Mabogunje	Toki Mabogunje and Co	Founder; Principal Consultant	Nigeria
Valeria Soledad Diaz	ELEDE Group — Foundation for the Development of Organizations and Leaders — FLOR Foundation	Co-founder; Director; Head — Compliance, ELEDE Group; President, ELEDE Foundation; Ambassador, FLOR Foundation	Argentina
Vanessa Govender	Masakhane Strategic Health Consulting (Pty) Ltd	Director	South Africa
Vanessa Sithole	Joburg Market	Senior Internal Auditor	South Africa
Viola Bölscher	Gesellschaft für Internationale Zusammenarbeit (GIZ)	Programme Head — Anti-Corruption & Integrity	Germany
Vusumzi Sihawu	Independent Legal Practitioner	Advocate of the High Court	South Africa

Name	Organisation	Position	Country
Wang Jing	HBIS Group Co., Ltd	General Manager — Overseas Business Department	China
Wang Xinrui	Shihui Partners	Managing Partner	China
Wangwe Sambula Rose	Uganda Revenue Authority	Assistant Commissioner	Uganda
Yin Yunxia	Fangda Partners	Partner	China
Yondela Ndema	Barloworld	Executive — Group Compliance & Ethics	South Africa
Yvonne Mazengera	Business Owner	Head of Brand	South Africa
Zheng Xinyue	China Chamber of International Commerce	Policy Manager	China
Ziyanda Mthethwa	Grindrod Logistics Africa	Finance Manager	South Africa

Task force meeting schedule

Date	Organisation
26 March 2025	Virtual
8 May 2025	Virtual
6 June 2025	Virtual
26 June 2025	Virtual
28 July 2025	Virtual

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