

MECHANISM FOR FOLLOW-UP ON THE  
IMPLEMENTATION OF THE INTER-AMERICAN  
CONVENTION AGAINST CORRUPTION  
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REPUBLIC OF SURINAME

FINAL REPORT

(Adopted at the September 16, 2011 Plenary Session)

**COMMITTEE OF EXPERTS OF THE MECHANISM FOR FOLLOW-UP ON THE  
IMPLEMENTATION OF THE INTER-AMERICAN CONVENTION AGAINST  
CORRUPTION**

**REPORT ON IMPLEMENTATION IN THE REPUBLIC OF SURINAME OF THE  
CONVENTION PROVISIONS SELECTED FOR REVIEW IN THE THIRD ROUND, AND  
ON FOLLOW-UP TO THE RECOMMENDATIONS FORMULATED TO THAT COUNTRY  
IN PREVIOUS ROUNDS<sup>1</sup>**

**INTRODUCTION**

**1. Contents of the Report**

[1] This report presents, first, a review of implementation in the Republic of Suriname of the provisions of the Inter-American Convention against Corruption selected by the Committee of Experts of the Follow-up Mechanism (MESICIC) for review in the third round: Article III, paragraphs 7 and 10, and Articles VIII, IX, X and XIII.

[2] Second, the report will examine follow-up to the recommendations that were formulated to the Republic of Suriname by the MESICIC Committee of Experts in the previous rounds, which are contained in the report on that country adopted by the Committee and published at the following web pages: [http://www.oas.org/juridico/english/mec\\_rep\\_sur.pdf](http://www.oas.org/juridico/english/mec_rep_sur.pdf) and [http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_sur\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_sur_en.pdf)

**2. Ratification of the Convention and adherence to the Mechanism**

[3] According to the official register of the OAS General Secretariat, the Republic of Suriname deposited the instrument of ratification of the Inter-American Convention against Corruption on June 4, 2002.

[4] In addition, the Republic of Suriname signed the Declaration on the Mechanism for Follow-up on the Implementation of the Inter-American Convention against Corruption on June 4, 2002.

**I. SUMMARY OF THE INFORMATION RECEIVED**

**1. Response of the Republic of Suriname**

[5] The Committee wishes to acknowledge the cooperation that it received throughout the review process from the Republic of Suriname and in particular from the Ministry of Justice and Police, which was evidenced, inter alia, in the response to the Questionnaire and in the constant willingness to clarify or complete its contents.

[6] Together with its response, the Republic of Suriname sent the provisions and documents it considered pertinent. The response, along with said provisions and documents, may be consulted at the following webpage: [http://www.oas.org/juridico/english/mesicic3\\_sur.htm](http://www.oas.org/juridico/english/mesicic3_sur.htm)

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1. This Report was adopted by the Committee in accordance with the provisions of Article 3(g) and 25 of its Rules of Procedure and Other Provisions, at the plenary session held on September 16, 2011, at its Nineteenth meeting, held at OAS Headquarters, September 12-16, 2011.

[7] For its review, the Committee took into account the information provided by the Republic of Suriname up to the date on which it submitted its response, and that furnished and requested by the Secretariat and the members of the review subgroup, to carry out its functions in keeping with its Rules of Procedure and the review Methodology.

## **I. REVIEW, CONCLUSIONS AND RECOMMENDATIONS ON IMPLEMENTATION BY THE STATE PARTY OF THE CONVENTION PROVISIONS SELECTED FOR THE THIRD ROUND**

### **1. DENIAL OR PREVENTION OF FAVORABLE TAX TREATMENT<sup>2</sup> FOR EXPENDITURES MADE IN VIOLATION OF THE ANTICORRUPTION LAWS (ARTICLE III (7) OF THE CONVENTION)**

#### **1.1. Existence of provisions in the legal framework and/or other measures**

[8] The Republic of Suriname has a set of provisions related to the denial or prevention of favorable tax treatment for expenditures made in violation of the anticorruption laws, among which the following should be noted<sup>3</sup>:

[9] – The *Wet Inkomstenbelasting 1922*, (GB 1921 No. 122, current text GB 1960 No. 84, recently revised by SB 2000 No. 123), which taxes the income for any individual or corporation, and whose article 1 states that “*If someone does not report, a notice of motion with a penalty of 100% is given by the tax office.*”

[10] Article 2, which states that “*Someone who makes a false declaration is punishable by a jail sentence not exceeding two years or fined 1,000,000 SRD<sup>4</sup> (Surinamese dollars)*”<sup>5</sup>.

[11] Article 4, paragraph 4, which deals with accounting requirements. Article 44 paragraph 5 mentions them as well<sup>6</sup>.

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2. For the purposes of this report, the MESICIC Committee of Experts defines favorable tax treatment as all exemptions and any deductible items used for the purposes of determining the income tax base, and other treatment that gives rise to favorable reductions in the amount of tax payable by taxpayers.

3. On September 7, 2011, the country under review offered the following remarks in connection with its tax system: “On August 16, 2011, the government signed a final agreement, after months of collaboration, with a Dutch Management Consultancy (BMC) office. This company, with more than 1250 consultants, has performed a ‘do mission’ to Suriname. Soon, a branch will be opened in Suriname. BMC has been assigned by the government to revise and correct the tax and the total financial system of Suriname.”

4. As of September 2011, 1,000,000.00 SRD would amount to \$ 307,692.31 USD.

5. On September 7, 2011, the country under review offered information regarding false declarations as follows: “(...) -How a false declaration is detected in Suriname: through review of the tax return, confrontation or audit, if suspicion falls on a declaration. (...) there are no automated tools for detecting false statements. Through review of the tax return, confrontation or audit a false statement can be detected.

How to deal with: ordinary taxpayers who have infringed their disclosure obligations: this calls in suspicion. The taxpayer is charged with an assessment and a 100% fine.”

On September 9, the country under review provided additional information: “Article 155 of the Constitution: 1. Taxes are levied under the law, which regulates the taxation, tariffs, exemptions and safeguards for taxpayers. 2. No privilege in terms of taxes shall be permitted other than by law.

6. On September 9, 2011, the country under review offered the following clarification: “Article 82 of the Income Tax Act, 1922. INSPECTION OF BOOKS AND RECORDS. Article 82a: For inspection, the taxpayer has a duty to provide access to information that may be relevant for the charge, maintenance or collection of taxes, such as records, books, notes, computer files or programs, as well as for the copying of this information, when so requested by the Inspector of Direct Taxes, the Head of the Tax Audit, the Recipient of Direct Taxes, or from their designated officials.

[12] Article 5, which states that “*A business owner (non wage earner), can deduct all the charges he makes for the acquisition of his income and eventual lost he has suffered in previous years.*”

[13] Articles 51, 83-93 discuss punishment<sup>7</sup>.

[14] – The Self Assessment System, based on the *Wet Inkomstenbelasting 1922*, introduced in 1995 by the Office of Tax Administration (OTA), which “*shifted the burden of ensuring prompt payment of income taxes from OTA to taxpayers*”, and contains sanctions for violations of the law<sup>8</sup>.

[15] – In its response, the country under review also provides information indicating the existence of applicable provisions, measures and mechanisms, with different contents and scopes, regarding the oversight of direct and indirect tax and tariff matters, such as the *Wet Tarief van Invoerrechten 1996 (SB 1995 No. 111)* for the import of 1100 kinds of goods; the *Wet Hazardspelen 1962*; the *Wet Dividendbelasting 1973*, among others.

## **1.2. Adequacy of the legal framework and/or other measures**

[16] With respect to provisions related to the denial or prevention of favorable tax treatment for expenditures made in violation of the anticorruption laws, the Committee notes that based on the information available to it, they can be said to constitute a set of pertinent measures for promoting the purposes of the Convention.

[17] Notwithstanding, the Committee considers it appropriate to express some comments regarding the advisability of developing and complementing certain measures that might be useful for the country under review to consider.

[18] First, the Committee notes that Article 5 of the Income Tax Law provides that. A business owner can deduct all the charges he makes for the acquisition of his income in previous years. Based on this wording, the provision could serve to obtain favorable tax treatment for sums paid for acts of corruption or make it easier to mask or disguise such expenditures. Therefore, the Committee believes that it would be advisable for the country under review to consider wording this provision precisely, so as to make it clear that it would deny favorable tax treatment for expenditures made in violation of the anticorruption laws or to disguise such expenditures to that end (See Recommendation 1.4 (a), in Section 1.4 of this report).

[19] Second, the Committee also notices that the country under review, in its response to the questionnaire<sup>9</sup>, states in regards to the Office of Tax Administration (OTA) that “*The government strengthened the tax administration in three important areas: a switch to self-assessment of income tax liabilities, an improvement in the integration of taxpayer information, and enhanced auditing.* (A

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7. On September 7, 2011, the country under review offered the following remarks in connection with sanctions: “Article 51 Article 51 is an assessment charge with a 100% fine for non compliance if not complying with the Income tax act.”

“Article 84: intentional violation, imprisonment for 2 years. Ditto for submission of false evidence. In violation of confidentiality obligation, imprisonment for 2 years or fine of SRD 1000.000. Not meet or incomplete compliance with obligations, fines of up to SRD 1000.000.”

8. On September 7, 2011, the country under review offered the following remarks in connection with this paragraph: “(...) Penalties for violating the law are ordered in the articles 83 -93. The income tax act has not been changed yet in accordance with the Convention. Article 84: intentional violation, imprisonment for 2 years. Ditto for submission of false evidence. In violation of confidentiality obligation, imprisonment for 2 years or fine of SRD 1000.000. Not meet or incomplete compliance with obligations, fines of up to SRD 1000.000.”

9. Response of the Republic of Suriname to the Questionnaire for the Third Round of Review, p. 8.

[http://www.oas.org/juridico/english/mesicic3\\_sur.htm](http://www.oas.org/juridico/english/mesicic3_sur.htm).

*Dutch technical assistance project and the IDB's "Institutional Strengthening of Tax Administration" project supported these improvements). Because of the implementation of this project (in the area of taxes) the tax administration is in a position to apply discretionary measures and to give room for negotiable tax contributions.*" In that regard, the Committee notes that it would be advisable for the country under review to take the necessary measures to ensure that the discretionary power of the OTA to negotiate tax contributions is not used to allow favorable tax treatment for payments for acts of corruption (See Recommendation 1.4 (b), in Section 1.4 Chapter II of this report).

[20] Third, the Committee takes notice as well that Suriname's tax legislation is not available on its website or in any other official portal, which hampers its consultation and application. Therefore, the Committee believes that it would be highly useful for the country under review to consider the possibility of publishing that information through official portals, so that it is freely available in order to facilitate its consultation, application, and dissemination (see Recommendation 1.4(c) in Chapter II of this Report).

[21] Finally, the Committee believes it would be beneficial for the country under review to consider adopting the measures it deems appropriate to assist the competent authorities in detecting amounts paid for acts of corruption, should they be used in an attempt to obtain favorable tax treatment (see recommendation 1.4 (d) in Chapter II of this report).

### **1.3. Results of the legal framework and/or of other measures**

[22] The section of Republic of Suriname's reply to the questionnaire<sup>10</sup> dealing with the results in this area reports that:

[23] *"One of the major shortcomings at this moment of the questionnaire is the lack of comprehensive and reliable (annual) statistics. The needed information is still in a draft version."*

[24] Considering that the Committee does not have additional information other than that referred above that might enable it to make a comprehensive evaluation of the results of this area, the Committee will formulate a recommendation to the country under review so that, through the tax authorities that process applications for favorable tax treatment and the other authorities or organs with jurisdiction in that respect, it consider the selection and development of procedures and indicators, when appropriate and where they do not yet exist, to analyze objective results obtained in this regard and to follow-up on the recommendations made in this report in relation thereto. (see Recommendation 1.4(e) in Section 1.4 of Chapter II of this Report)

### **1.4. Conclusions and recommendations**

[25] Based on the review conducted in the foregoing sections, the Committee offers the following conclusions and recommendations with respect to the implementation in the country under review, of the provisions contained in Article III, paragraph 7 of the Convention:

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10. Response of the Republic of Suriname to the Questionnaire for the Third Round of Review, p. 12.  
[http://www.oas.org/juridico/english/mesicic3\\_sur\\_resp.pdf](http://www.oas.org/juridico/english/mesicic3_sur_resp.pdf)

[26] **The Republic of Suriname has considered and adopted measures intended to create, maintain and strengthen standards on the denial or prevention of favorable tax treatment for expenditures made in violation of the anticorruption laws, as described in section 1.1 of Chapter II of this report.**

[27] In light of the comments formulated in the above-noted sections, the Committee suggests that the Republic of Suriname consider the following recommendation:

[28] - Strengthen the standards for the denial or prevention of favorable tax treatment for expenditures made in violation of the anticorruption laws.

[29] To comply with this recommendation, the country under review could take the following measures into account:

- (a) Prohibit, by such means as it deems appropriate, the procurement of favorable tax treatment for expenditures made by any person or corporation in violation of the anticorruption laws. (See Chapter II, Section 1.2 of this report).
- (b) Take the necessary measures to ensure that the discretionary power of the OTA to negotiate tax contributions is not used to procure favorable tax treatment for payments made for acts of corruption. (See Chapter II, Section 1.2 of this report)
- (c) Publish Suriname's tax legislation and all related information, through official portals, so that it is freely available in order to facilitate its consultation, application, and dissemination (see Section 1.2 of Chapter II of this Report)
- (d) Consider adopting the measures deemed appropriate to make it easier for the appropriate authorities to detect sums paid for acts of corruption in the event that they are being used as grounds for obtaining such treatment, such as the following: (see Section 1.2 of Chapter II of this Report)
  - i. Manuals, guidelines or directives that will guide them in reviewing those applications, so that they are able to verify that the applications contain the established requirements, to confirm the truthfulness of the information provided, and to confirm the origin of the expenditure or payment on which the claims are based.
  - ii. The possibility of accessing the sources of information necessary to conduct those verifications and confirmations, including requests for information from financial institutions, taking into account relevant bank secrecy and confidentiality laws.
  - iii. Computer programs that facilitate data consultation and cross-checking of information whenever necessary for the purpose of fulfilling their functions.
  - iv. Institutional coordination mechanisms that will provide the timely collaboration needed from other authorities and such aspects as certifying the authenticity of the documents submitted with the applications.
  - v. Training programs designed specifically to alert officials to the methods used to disguise payments for corruption and to instruct them in ways of detecting such payments in the applications.

- vi. Channels of communication so that they may promptly report to those who must decide on favorable treatment and warn them of the anomalies detected or of any irregularity that could affect the decision.
- (e) Select and develop, through the tax authorities that process applications for favorable tax treatment and the other authorities or organs with jurisdiction in that respect, procedures and indicators, when appropriate and where they do not yet exist, to analyze objective results obtained in this regard and to follow up on the recommendations made in this report in relation thereto. (See section 1.3 of Chapter 2 of this Report)

## **2. PREVENTION OF BRIBERY OF DOMESTIC AND FOREIGN GOVERNMENT OFFICIALS (ARTICLE III (10) OF THE CONVENTION)**

### **2.1. Existence of provisions in the legal framework and/or other measures**

[30] The Republic of Suriname has a set of provisions related to prevention of bribery of domestic and foreign government officials, among which the following should be noted:

[31] — The Suriname Commercial Code whose Article 2 provides that anyone who operates a business is obligated to keep records of his financial position and of everything concerning his business, in keeping with the requirements of his business, in one of the following languages: Dutch, German, French, English, Italian, Portuguese, or Spanish, in such a way that his rights and obligations can be identified from the kept records at all times.

[32] Article 3 provides that anyone who operates a business is obligated each year, within the first six months of the year, to prepare a balance sheet laid out in keeping with the requirements of his business and to sign it in his own hand.

[33] Article 4 provides that they are required to retain for ten years the books and documents in which they have kept the records pursuant to article 2, as well as the balance sheets, received letters and telegrams and copies of outgoing letters and telegrams.

[34] Article 5 provides that the Court is free to confer on the accounting of any person an evidentiary value that it considers appropriate in each individual case.

[35] Article 6 provides that the Court is authorized over the course of a legal proceeding, upon request or *ex officio*, to order each or any one of the parties to disclose books, records, and documents that he must keep, make, or retain pursuant to article 4 for the purpose of inspecting, causing to inspect, taking an excerpt, or causing an excerpt to be taken from them, if it deems this necessary in connection with the matter in dispute.

[36] Article 7 provides that the Court is free to draw the conclusion from noncompliance with his order that seems appropriate to it.

### **2.2. Adequacy of the legal framework and/or other measures**

[37] With respect to the provisions that refer to the prevention of bribery of domestic and foreign government officials that the Committee has examined, based on the information available to it, they constitute a set of measures relevant for promoting the purposes of the Convention.

[38] Notwithstanding, the Committee considers it appropriate to express some comments regarding the advisability of developing and complementing certain measures that might be useful for the country under review to consider.

[39] First, the Committee notes that although the Commercial Code establishes the obligation for businesspersons to keep records of their financial position, the country under review does not have any regulations on accounting principles.<sup>11</sup> The Committee considers it important for the country under review to consider having in place a general, obligatory accounting system and standards and will make a recommendation in that regard (see Recommendation 2.4 (a) in Chapter II of this report).

[40] Second, the Committee also notes that there is no obligation for publicly held companies or associations of whatever type which, in the pursuit of their corporate purpose, conclude agreements with the State, with other states, or with domestic or foreign entities with state-owned capital, to have legally qualified accountants in charge of their internal accounting controls. The Committee will make a recommendation (see Recommendation 2.4 (b) in Chapter II of this report).

[41] Third, the Committee notes that the country under review does not have a law for the practice of the accounting profession making professional association mandatory, nor mandatory codes of conduct governing ethical behavior to guarantee the integrity and objectivity of all accountants and internal auditors in the pursuit of their duties; or standards or guidelines for conducting internal audits intended to detect anomalies or acts of corruption<sup>12</sup>. Neither does it require persons and accountants responsible for keeping accounting records and internal auditors to report any anomalies they detect to the legal representative and shareholders (in corporations) or to the members (in associations) or to report them to the competent authorities in the event that they could constitute crimes, ensuring that professional secrecy provisions in no way hinder such reporting. The Committee will formulate recommendations in this regard (see recommendations 2.4 (c) and (d) and in Chapter II of this report).

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11. The firm Deloitte, in a report regarding accounting standards updates by jurisdiction, found the following: July 2005 update: *“Suriname does not have any legislation on accounting principles or financial statements. The local exchange also does not prescribe a specific set of accounting principles to be used by its listed companies. Therefore IFRSs are not mandatory for any of the local companies, listed or not listed. A company is, however, free to use IFRSs as the basis for preparing its financial statements.”*

June 2010 Update: *“In June 2010, the government [sic] of Suriname is deliberating a new accountancy law that would require the IFRS for SMEs for large and medium-sized unlisted companies and any other unlisted company whose financial statements are audited. Full IFRSs would be required for listed companies. The proposed law is supported by the Association of Accountants of Suriname.”*

12. On September 7, 2011, the country under review offered the following remarks in connection with the practice of the accounting profession: *“Surinamese accountants are registered in the Netherlands and Dutch law apply on them regarding their ethical behavior. Surinamese Association of Accountants (SUVA) was founded October 26, 2007.”*

*“Objectives and Activities: General objective of the SUVA is to regulate and strengthen the profession of auditor in Suriname and the quality of service in the area of financial reporting to encourage, particularly in the financial reporting year concerned. The SUVA will also focus on education in Suriname.”*

*“The SUVA is an associate member of the ICAC (Institute of Chartered Accountants of the Caribbean), and is currently preparing for membership of the IFAC (International Federation of Accountants). IFAC is the worldwide organization for the accountancy profession and has 164 members and associates in 125 countries. IFAC is the objective of protecting the public interest by promoting a professional quality. IFAC members and associates, mostly professional organizations of auditors, representing 2.5 million accountants employed in the public sector, commerce and industry, government and education.”*

*To achieve its objectives, the SUVA in collaboration with the IDB (Inter-American Development Bank) started a project called ‘Improving skills standards in accounting and financial management within-SMEs in Suriname’.”*

[42] Fourth, the Committee notes there are no requirements for companies to take reasonable precautions to prevent the loss, destruction or mutilation of accounting records, prevent falsification of entries and facilitate detection and correction of inaccuracies. Likewise, there are no penalties for those who fail to maintain accounting records; record transactions, misrepresent the manner in which they were conducted and their date; distort the actual and true nature of transactions, or conceal or omit them. The Committee will formulate a recommendation in that regard (see Recommendation 2.4 (e) in Chapter II of this report).

[43] Fifth, the Committee, based on the information available to it, observes the absence of any organ or entity to ensure proper compliance with the measures designed to safeguard the accuracy of accounting records and the internal accounting controls of publicly held companies and other types of associations required establishing them. In view of the foregoing, the Committee believes it necessary for the Country under review to consider establishing a body, or provide additional authority to an existing body, to prevent or investigate violations of the measures designed to safeguard the accuracy of accounting records and ensure that corporations and other types of associations required to establish internal accounting controls do so in the proper manner; as well as to impose thereon the appropriate financial or other penalties, in addition to those of a criminal and financial nature provided for their legal representatives, accountants, auditors or other employees responsible for their infringement (see Recommendation 2.4 (f) in Chapter II of this report).

[44] Sixth, the Committee observes that, on the basis of the information available to it, the position of statutory auditor or inspector for publicly held companies is not contemplated in the legislation of the country under review, and there is no obligation for publicly held companies or associations of whatever type which, in the pursuit of their corporate purpose, conclude agreements with the State, with other states, or with domestic or foreign entities with state-owned capital, to have sufficient internal accounting controls with respect to the nature of the business, to enable their officers to detect corrupt acts, as provided by Article III (10) of the Convention. The Committee will formulate a recommendation in that regard (see Recommendation 2.4 (g) in Chapter II of this report).

[45] Seventh, the Committee takes notice as well that Suriname's Commercial Code is not available on its website or in any other official portal, which hampers its consultation and application. Therefore, the Committee believes that it would be highly useful for the country under review to consider the possibility of publishing that information through official portals, so that it is freely available in order to facilitate its consultation, application, and dissemination (see Recommendation 2.4 (h) in Chapter II of this report).

[46] The Committee also believes it would be useful for the country under review to consider holding awareness campaigns targeted at persons responsible for maintaining accounts and verifying their accuracy, on the importance of observing the rules issued to guarantee the truthfulness of those records and the consequences of violation, and also to consider implementing training programs designed specifically for auditors in publicly held companies and other types of associations who are required to keep accounts, to instruct them in ways of detecting acts of bribery in the course of their work (see Recommendation 2.4 (i) in Chapter II of this report).

[47] In addition, the Committee believes that it would be useful for the country under review to consider holding awareness and integrity promotion campaigns that target the private sector and to consider adopting measures such as the production of manuals and guidelines for companies on best practices that should be implemented to prevent corruption (see Recommendation 2.4(j) in Section 2.4 of Chapter II of this Report).

[48] The Committee also believes that it would be beneficial for the country under review to consider strengthening measures as it deems appropriate to make it easier for the organs and agencies responsible for the prevention and/or investigation of noncompliance with measures designed to safeguard the accuracy of accounting records to detect sums paid for corruption concealed in those records (see Recommendation 2.4(k) in Section 2.4 of Chapter II of this Report).

### **2.3. Results of the legal framework and/or other measures**

[49] In its response to the questionnaire the Republic of Suriname made no reference to results obtained from the application of the above provisions.

[50] In this regard, the Committee draws attention to the importance that countries under review respond to the questionnaire in full, including the section on results, so as to enable it to make a comprehensive assessment both of any progress that might have been made and of those areas that require strengthening in order to implement the Convention. The Committee will make a recommendation in this regard (see Recommendation 2.4 (l) in Chapter II of this report).

### **2.4. Conclusions and recommendations**

[51] Based on the review conducted in the foregoing sections, the Committee offers the following conclusions and recommendations with respect to the implementation in the country under review, of the provisions contained in Article III, paragraph 10 of the Convention:

[52] **The Republic of Suriname has considered and adopted certain measures intended to create, maintain and strengthen provisions for the prevention of the bribery of domestic and foreign government officials, as described in section 2 of Chapter II of this report.**

[53] In light of the comments formulated in the above-noted sections, the Committee suggests that the Republic of Suriname consider the following recommendation:

[54] Strengthen the standards and measures on the prevention of bribery of domestic and foreign government officials. To comply with this recommendation, the country under review could take the following measures into account:

- (a) Implementation of a mandatory accounting system and standards for all commercial companies and for associations of all kinds that, in pursuit of their corporate purpose, enter into contracts with the State, with other states, or with domestic or foreign entities that have state participation in their equity (see section 2.2 in Chapter II of this report).
- (b) Introduce the obligation for publicly held companies and other associations, which, in the pursuit of their corporate purpose, conclude agreements with the State, with other states, or with domestic or foreign entities with state-owned capital, to have legally qualified accountants in charge of their internal accounting controls (see Section 2.2 of Chapter II of this Report)
- (c) Consider the adoption of such measures as are deemed pertinent for the practice of the accounting profession that would make professional association and codes of conduct governing ethical behavior mandatory to guarantee the integrity and objectivity of accountants and internal auditors in the pursuit of their duties, as well as standards or

guidelines for conducting internal audits intended to detect anomalies or acts of corruption (see section 2.2 in Chapter II of this report).

- (d) Adopt the measures necessary to require persons and accountants responsible for keeping accounting records and internal auditors to report any anomalies they detect to the management of companies, their legal representative and shareholders of corporations or to the members of associations, and to report them to the competent authorities in the event that they could constitute crimes, further ensuring that professional secrecy provisions in no way hinder such reporting (see section 2.2 in Chapter II of this report).
- (e) Consider the adoption of such measures as are deemed pertinent to require a company to take reasonable precautions to prevent the loss, destruction or mutilation of accounting records, prevent falsification of entries and facilitate detection and correction of inaccuracies, and establish sanctions for contravening the proposed provisions (see Section 2.2 of Chapter II of this Report)
- (f) Establish a body, or strengthen an existing one by granting it additional authority to prevent or investigate violations of the measures designed to safeguard the accuracy of accounting records and ensure that corporations and other types of associations required to establish internal accounting controls do so in the proper manner; as well as to impose thereon the appropriate financial or other penalties, in addition to those of a criminal and financial nature provided for their legal representatives, accountants, auditors or other employees responsible for their infringement. Furthermore, consider the possibility of investing this body with powers to govern, establish rules, provide training, and assist corporations and other types of associations in the prevention of corruption. (See Chapter II, Section 2.2 of this report).
- (g) Consider the adoption of such measures as are deemed pertinent to make it an obligation for publicly held companies or associations of whatever type to have sufficient internal accounting controls with respect to the nature of the business, that enable their officers to detect corrupt acts, including internal bodies responsible for their application (see Chapter II, Section 2.2 of this report).
- (h) Publish Suriname's Commercial Code and all related information, through official portals, so that it is freely available in order to facilitate its consultation, application, and dissemination (see Chapter II, Section 2.2 of this Report)
- (i) Conduct awareness campaigns that target individuals responsible for the entry and accuracy of accounting records, on the importance of abiding by the standards in force to ensure the veracity of said records and the consequences of their violation, in addition to implementing training programs specifically designed to instruct those who work in the area of internal control in publicly held companies and other types of associations required to keep accounting records, on how to detect corrupt acts through their work (see Section 2.2 of Chapter II of this Report).
- (j) Consider holding awareness and integrity promotion campaigns that target the private sector and consider adopting measures such as the production of manuals and guidelines for companies on best practices that should be implemented to prevent corruption (see Section 2.2 of Chapter II of this Report).

- (k) Consider the adoption of the instruments necessary to facilitate the detection, by the organs and entities responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy of accounting records and protect their contents, of sums paid for acts of corruption that are concealed in those records, such as the following (See section 2.2 of chapter II of this report):
- i. Review methods, including account inspections and analysis of periodically requested information, by which to detect anomalies in accounting records that could indicate the payment of sums for corruption;
  - ii. Investigation tactics, such as follow-up on expenditures, crosschecking of information and accounts, and requests for information from financial entities in order to determine if such payments occurred;
  - iii. Manuals, guidelines or directives for those organs and agencies that do not yet have them, on how to review accounting records in order to detect sums paid for acts of corruption;
  - iv. Computer programs that provide easy access to the necessary information to verify the veracity of accounting records and of the supporting documents on which they are based;
  - v. Institutional coordination mechanisms that enable those organs or entities to easily obtain the necessary collaboration from other institutions to verify the veracity of accounting records and of the supporting documents on which they are based or to establish their authenticity; and
  - vi. Training programs for the officials of these organs and entities, specifically designed to alert them to the methods used to disguise payments for corruption in those records and to instruct them on how to detect them.
- (l) Select and develop, through the authorities responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy of accounting records and protect their contents, as well as the other authorities or entities that have responsibility in this area, procedures and indicators, when appropriate and where they do not yet exist, to analyze the objective results obtained in this regard and to follow-up on the recommendations formulated in this report in relation thereto (see Section 2.3 of Chapter II of this Report).
- (m) Consider adopting pertinent measures to require internal auditors of publicly held companies and associations of any type to perform audits on a permanent basis in order to verify compliance with accounting standards and ensure the veracity and accuracy of accounting records made (see Section 2.3 of Chapter II of this Report).
- (n) Consider adopting pertinent measures for public disclosure of the names of corporations, legal representatives, accountants, auditors, or other employees who have been punished for noncompliance or violation of measures adopted to safeguard the veracity and accuracy of accounting records; likewise for accountants or internal auditors that fail to abide by established codes of conduct (see Section 2.3 of Chapter II of this Report).

### **3. TRANSNATIONAL BRIBERY (ARTICLE VIII OF THE CONVENTION)**

#### **3.1. Existence of provisions in the legal framework and/or other measures**

[55] The Republic of Suriname has not yet established transnational bribery as an offense as provided in Article VIII of the Convention, although the country under review states that the matter is part of the draft Anti-Corruption Act and draft Penal Code<sup>13</sup>.

#### **3.2. Adequacy of the legal framework and/or other measures**

[56] Based on the observations contained in the preceding section, the Committee will formulate the relevant recommendations to the country under review so that, subject to its Constitution and the fundamental principles of its legal system, it establish as an offense the conduct of transnational bribery as described in Article VIII of the Convention. (See Recommendation 3.4.1 in Chapter II of this report).

[57] Similarly, the Committee believes it advisable for the Country under review to consider the possibility of adopting the measures necessary to ensure, with respect the provisions that would, in due course, prohibit and punish the acts described in Article VIII of the Convention, that there is clarity as regards what should be understood by the term “government official of another state.” (See Recommendation 3.4.2 in Chapter II of this report).

#### **3.3. Results of the legal framework and/or other measures**

[58] The lack of standards in this area precludes an appraisal of results in this respect. Bearing this circumstance in mind, the Committee will formulate a recommendation in this regard (see recommendation 3.4.3. in Chapter II of this report).

#### **3.4. Conclusions and recommendations**

[59] On the basis of the analysis conducted in foregoing sections, the Committee offers the following conclusions and recommendations with respect to implementation in the country under review of the provisions contained in Article VIII of the Convention:

[60] **The Republic of Suriname has not criminalized the offense of transnational bribery as provided in Article VIII of the Convention, as described in Chapter II, Section 3 of this report.**

[61] In light of the comments formulated in that section, the Committee suggests that the country under review consider the following recommendations:

- 3.4.1. Criminalize, subject to its Constitution and the fundamental principles of its legal system, the conduct of transnational bribery as described in Article VIII of the Convention, which defines it as the offering or granting, directly or indirectly, by nationals of a state party, persons having their habitual residence in its territory, and businesses domiciled there, to a government official of another state, of any article of monetary value, or other benefit, such as a gift, favor, promise or advantage, in connection with any economic or commercial transaction, in exchange for any act or

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13. Response of the Republic of Suriname to the Questionnaire, p. 14.  
[http://www.oas.org/juridico/english/mesicic3\\_sur.htm](http://www.oas.org/juridico/english/mesicic3_sur.htm)

omission in the performance of that official's public functions. (See Chapter II, Section 3.2 of this report).

- 3.4.2. Consider the possibility of adopting the necessary measures to ensure, with respect to the provisions that ultimately do prohibit and punish the acts described in Article VIII of the Convention, that there is clarity as regards what should be understood by the term "government official of another state." (See Chapter II, Section 3.2 of this report).
- 3.4.3. Select and develop, through the organs and agencies that would, in due course, be responsible for the investigation and/or prosecution of the offense of transnational bribery, and with requesting and/or providing assistance and cooperation with respect thereto, as provided in the Convention, procedures and indicators, when appropriate and where they do not yet exist, to analyze objective results obtained in this regard and to follow-up on the recommendations made in this report in relation thereto. (See Chapter II, Section 2.3 of this report).

#### **4. ILLICIT ENRICHMENT (ARTICLE IX OF THE CONVENTION)**

##### **4.1 Existence of provisions in the legal framework and/or other measures**

[62] The Republic of Suriname has not yet established illicit enrichment as an offense as provided in Article IX of the Convention, although the country under review states that the draft Anti-Corruption Act is still pending<sup>14</sup>.

##### **4.2 Adequacy of the legal framework and/or other measures**

[63] Based on the observations contained in the preceding section, the Committee will formulate the relevant recommendations to the country under review so that, subject to its Constitution and the fundamental principles of its legal system, it establish as an offense the conduct described in Article IX of the Convention. (See Recommendation 4.4.1 in Section 4.4 of Chapter II of this Report).

##### **4.3 Results of the legal framework and/or other measures**

[64] The lack of standards in this area precludes an appraisal of results in this respect. Bearing this circumstance in mind, the Committee will formulate a recommendation in this regard (see recommendation 3.4.2. in Chapter II of this report).

##### **4.4 Conclusions and recommendations**

[65] Based on the review conducted in the foregoing sections, the Committee offers the following conclusions and recommendations with respect to implementation in the country under review of the provisions contained in Article IX of the Convention:

**[66] The Republic of Suriname not criminalized the conduct of illicit enrichment as provided in Article IX of the Convention, as described in Chapter II, Section 4 of this report.**

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14 Response of the Republic of Suriname to the Questionnaire, p. 15. [http://www.oas.org/juridico/english/mesicic3\\_sur.htm](http://www.oas.org/juridico/english/mesicic3_sur.htm)

[67] In light of the comments formulated in that section, the Committee suggests that the country under review consider the following recommendations:

- 4.1.1. Criminalize, subject to its Constitution and the fundamental principles of its legal system, the conduct of illicit enrichment as described in Article IX of the Convention. (See Chapter II, Section 4.2 of this report).
- 4.1.2. Select and develop, through the organs and agencies that would, in due course, be responsible for requesting and/or providing assistance and cooperation, in so far as its laws permit, with respect to the offense of illicit enrichment, as provided in the Convention, procedures and indicators, when appropriate and where they do not yet exist, to analyze objective results obtained in this regard and to follow-up on the recommendations made in this report in relation thereto. (See Chapter II, Section 4.3 of this report).

## **5. NOTIFICATION OF CRIMINALIZATION OF TRANSNATIONAL BRIBERY AND ILLICIT ENRICHMENT (ARTICLE X OF THE CONVENTION)**

### **5.1 Existence of provisions in the legal framework and/or other measures**

[68] Bearing in mind that the country under review has not criminalized transnational bribery and illicit enrichment as provided in Articles VIII and IX of the Convention, respectively, the Committee will recommend that, when it does so, it notify the OAS Secretary General of that fact, in accordance with Article X of the Convention. (See the Recommendation in Chapter II, Section 5.3 of this Report).

### **5.2 Conclusions and recommendation**

[69] On the basis of the analysis conducted in foregoing sections 5.1 and 5.2, the Committee offers the following conclusions and recommendation with respect to implementation in the country under review of the provisions contained in Article X of the Convention.

**[70] The Republic of Suriname has not criminalized transnational bribery and illicit enrichment as provided in Articles VIII and IX, respectively, of the Convention. Accordingly, when it does so, the Committee recommends that it notify the OAS Secretary General of that fact, in accordance with Article X of the Convention.**

## **6. EXTRADITION (ARTICLE XIII OF THE CONVENTION)**

### **6.1. Existence of provisions in the legal framework and/or other measures**

[71] The Republic of Suriname has a set of provisions related to extradition, among which the following should be noted<sup>15</sup>:

[72] - Constitutional provisions such as its article 5 which states that no Suriname nationals will be extradited.

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15. See <http://www.oas.org/juridico/MLA/en/sur/index.html>

[73] - Statutory provisions such as the Act on Extradition whose articles 5 and 6 specify the grounds for refusal of a request<sup>16</sup> which will be if according to the laws of the requesting state the death penalty is set for the fact for which extradition is requested; if at the time of the decision concerning the request for extradition the person sought is being prosecuted in Suriname; if the person sought has been prosecuted in Suriname and the criminal case was dismissed by the prosecution and according to Surinamese law the reinstatement of prosecution is excluded; if the person sought was sentenced in Suriname and the judgment of the Surinamese Court is not open to challenge and on the basis of the *Ne Bis In Idem* principle he cannot be prosecuted and sentenced again; if the fact or the punishment imposed for which the extradition is requested are precluded by the lapse of time; if there is a suspicion that in case of granting of the request the person sought will be prosecuted, punished or in any other way affected as a result of his religious or political conviction, his nationality, his race or the group of the population to which he belongs; if the consequences of the extradition of the person sought will be of extreme duress in relation to his youthful age, old age or bad health; or if the extradition concerns punishable acts of a political nature.

[74] Articles 10 and 11 provide that insofar as a Treaty provides in it, the State may at the request of the duly authorized institution of another state order the arrest of a foreigner present in Suriname, if there are reasonable grounds to expect that in respect to him a request for extradition eligible for granting will be made in the short term on behalf of that State. The prosecuting officer or the deputy prosecuting officer may order the provisional arrest of the foreigner.

[75] Article 15 which provides that a request for extradition has to be made in writing, either through diplomatic channels, or – insofar as the applicable Treaty provides therein – directly through the submission to the Minister of Justice and Police, and specifies the information and documentation that must accompany said request.

[76] Articles 17 and 18 which determine that unless the Minister of Justice and Police is already immediately of the opinion that the request for extradition has to be rejected, he passes on the request for extradition with the accompanying documents to the Procurator General. The prosecuting officer who has received the request for extradition may order the arrest of the person sought, and establishes the conditions for the short and extensive procedures for extradition.

## **6.2. Adequacy of the legal framework and/or other measures**

[77] With respect to provisions related to extradition, the Committee notes that based on the information available to it, they can be said to constitute a set of pertinent measures for promoting the purposes of the Convention.

[78] The Committee nevertheless deems it appropriate to express the following comment that could be considered by the country under review, as follows:

[79] While Articles 10 and 11 of the Extradition Act can serve as a legal basis to grant extradition to those countries with which the country under review has an extradition treaty, the Committee notes that Suriname does not have extradition treaties with any of the OAS Member States<sup>17</sup>. As such, it leaves out the States Parties to the Convention and thus in those cases, there is no legal basis to be found in the country under review to grant an extradition request. The Committee believes that the

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16. See <http://www.oas.org/juridico/MLA/en/sur/index.html>

17. On September 7, 2011, the Republic of Suriname made the following remark: “Suriname-Brazil Extradition Treaty, signed December 21, 2004, tacitly approved on April 19, 2006 and published in 2006, SB 2006 / 52).”

country under review should consider using the Convention as a legal basis for extradition with the State Parties to the Convention which are not currently covered by the Act. (see Recommendation 6.4(a) in Section 6.4 of Chapter II of this Report)

[80] Furthermore, the Committee notes that the Extradition Act does not establish the obligation of the country under review to submit the case to its competent authorities for the purpose of prosecution when a request for extradition for an offense to which Article XIII, paragraph 6 of the Convention applies is refused solely on the basis of the nationality of the person sought, or because the Requested State deems that it has jurisdiction over the offense, and neither is there a requirement to report the final outcome to Requesting State. The Committee will make recommendations. (See Recommendations 6.4(b) and (c) in Section 6.4 of Chapter II of this Report)

[81] Finally, the Committee takes notice as well that Suriname's Extradition Act is not available on its website or in any other official portal, which hampers its consultation and application. Therefore, the Committee believes that it would be highly useful for the country under review to consider the possibility of publishing that information through official portals, so that it is freely available in order to facilitate its consultation, application, and dissemination (see Recommendation 6.4 (d) in Section 6.4 of Chapter II of this report).

### **6.3. Results of the legal framework and/or other measures**

[82] In its response to the questionnaire the country under review made no reference to results obtained from the application of the above provisions<sup>18</sup>.

[83] In this regard, the Committee draws attention to the importance that countries under review respond to the questionnaire in full, including the section on results, so as to enable it to make a comprehensive assessment both of any progress that might have been made and of those areas that require strengthening in order to implement the Convention. The Committee will make a recommendation in this regard (see Recommendation 6.4(e) in Section 6.4 of Chapter II of this Report)

[84] In addition, the Committee considers that it might be useful for the country under review to consider the utility of the Inter-American Convention against Corruption for extradition purposes in corruption cases. This could consist, among other measures, in the implementation of training programs detailing the possibility of applying the Convention to extradition cases, specifically designed for the administrative and judicial authorities with competence in this area. (see Recommendation 6.4(f) in Section 6.4 of Chapter II of this Report)

### **6.4. Conclusions and recommendations**

[85] Based on the review conducted in the foregoing sections, the Committee offers the following conclusions and recommendations with respect to implementation in the country under review of the provisions contained in Article XIII of the Convention:

[86] **The Republic of Suriname has adopted measures regarding extradition as provided in Article XIII of the Convention, as described in Chapter II, Section 6 of this report.**

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18. On September 7, 2011, the Republic of Suriname made the following remark: "(...) No requests for extradition from other State Parties were received by Suriname and also no requests were sent out by Suriname."

[87] In light of the comments formulated in that section, the Committee suggests that the Republic of Suriname consider the following recommendations:

- (a) Consider using the Convention as a legal basis for extradition with those State Parties to the Convention that are not currently covered by the Extradition Act. (See Section 6.2 of Chapter II of this Report)
- (b) Consider the convenience of establishing the obligation of to submit the case to its competent authorities for the purpose of prosecution when a request for extradition for an offense to which Article XIII, paragraph 6 of the Convention applies is refused solely on the basis of the nationality of the person sought, or because the Requested State deems that it has jurisdiction over the offense (See Section 6.2 of Chapter II of this Report)
- (c) Consider the convenience of establishing relevant measures to inform, in due course, a requesting state that its extradition request for offenses covered by the Convention has been denied because the State deems that it has jurisdiction over the offence and it has decided to submit the case to its competent authorities for the purposes of prosecution, and to report on the final result of the case. (See Section 6.2 of Chapter II of this Report)
- (d) Publish Suriname's Extradition Act and all related information, through official portals, so that it is freely available in order to facilitate its consultation, application, and dissemination (See Section 6.2 of Chapter II of this Report)
- (e) Select and develop, through the competent organs or agencies, procedures and indicators, when appropriate and where they do not yet exist, to verify the follow up to the recommendations formulated in this report with respect to this area; and to analyze objective results obtained in relation to requests for extradition formulated to other States Parties to the Convention, for the investigation or prosecution of the crimes that have been criminalized pursuant thereto and the steps that have been taken to respond to similar requests from other States Parties. (See Section 6.3 of Chapter II of this Report)
- (f) Consider the utility of the Inter-American Convention against Corruption for extradition purposes in corruption cases, which could consist of, among other measures, the implementation of training programs detailing the possibility of applying the Convention to extradition cases, specifically designed for the administrative and judicial authorities with competence in this area. (See Section 6.3 of Chapter II of this Report)

### **III. OBSERVATIONS REGARDING THE PROGRESS MADE WITH IMPLEMENTING THE RECOMMENDATIONS ISSUED IN REPORTS FROM PREVIOUS ROUNDS**

[88] Regarding the progress made with the implementation of the recommendations issued in the Report adopted during the First and Second Round of Review, the Republic of Suriname provided no information in its Response to the Questionnaire within the deadline provided in the Calendar and approved by the Committee on its Fourteenth Plenary Meeting.

[89] On September 7, 2011, the Republic of Suriname provided comments regarding the progress made with implementing the recommendations issued in reports from previous rounds. Because those comments were submitted after the deadline of August 11, 2011, they were not analyzed. Those comments appear at the end of this document as Attachment 1.

[90] In connection with this, the Committee notes its concern at not having received any specific information from the country under review in the terms set out in Article 29 of the Rules of Procedure and elaborated upon in the questionnaire and methodology adopted by the Committee for the Third Round. The Committee consequently offers the following remarks:

1. The Committee believes it should note the following background details regarding what the MESICIC State Parties agreed on for following up on implementation of recommendations:
  - a. The Document of Buenos Aires – which created the MESICIC and was signed by all of the Mechanism’s member states – establishes that one of its goals is “to follow up on the commitments made by the States Parties to the Convention and to study how they are being implemented.” It also states that its characteristics include ensuring “equal treatment among States Parties” and being “conducted on the basis of consensus and on the basis of the principle of cooperation among States Parties.”
  - b. Article 29 of the Rules of Procedure, adopted through the consensus of all the members of the Committee at its Eighth Regular Meeting (September 2005) provides that:

*“Article 29. Follow-up within the framework of future rounds. At the start of a new round, there shall be included within the questionnaire a section on “Follow-up on Recommendations” to enable the review of progress made in implementing the recommendations included in its country report adopted in previous rounds. To that end, each State Party shall submit the appropriate information in the standard format that the Committee shall provide as an Annex to the Questionnaire.”*

*“With respect to the implementation of recommendations, the State Party shall refer to any difficulties that may have arisen in the process. Should it deem it to be appropriate, the State Party may also identify the domestic agencies that have participated in implementing the recommendations, as well as identify specific technical assistance or other needs connected with the implementation of the recommendations.”*

*“During the second and subsequent rounds, the country report of each State Party shall address the steps taken to implement the recommendation adopted by the Committee in previous country reports. The country report shall note those recommendations that have been satisfactorily considered and those that need additional attention by the country under review.”*

- c. In accordance with the terms of Article 29 of the Rules of Procedure, the Committee adopted, by consensus and as a part of the second round questionnaire,<sup>19/</sup> the standard form to be used by the states to present information on the progress made with the recommendations extended during the first round. Similarly, the Committee adopted by consensus the methodology for analyses in the second round,<sup>20/</sup> which establishes all provisions and considerations regarding the scope of the follow-up that the Committee is to conduct with respect to the recommendations extended to each country in the first-round country reports.

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19. See “Questionnaire” at: [http://www.oas.org/juridico/english/mesicic\\_quest\\_IIround.doc](http://www.oas.org/juridico/english/mesicic_quest_IIround.doc)

20. See “Methodology” at: [http://www.oas.org/juridico/english/mesicic\\_method\\_IIround.pdf](http://www.oas.org/juridico/english/mesicic_method_IIround.pdf)

2. The report adopted in connection with The Republic of Suriname as a part of the first round of analysis, including the recommendations formulated for that State therein, was adopted with the consensus of the Republic of Suriname as the State under review and in accordance with the procedure established in the Document of Buenos Aires and the Rules of Procedure.
3. Related to each of the recommendations set out in the country reports, the Committee includes, in each case and in accordance with the analysis carried out, a series of measures that it believes the State undergoing review could take into account in order to make progress with the implementation of those recommendations.

In accordance with the consideration given to the recommendations, the State undergoing review can always make progress with their implementation by adopting the measures suggested by the Committee or other alternative measures that it deems appropriate.

Consequently, the standard form adopted by the Committee for States to report on their progress with implementing the first-round recommendations allows the State to indicate the measure or measures suggested by the Committee or the measure or measures taken by the State to implement the corresponding recommendation and to briefly describe the specific steps it has taken in connection with those measures.

4. In accordance with the provisions of Article 29 of the Rules of Procedure, this standard form allows the State undergoing review to set out the possible difficulties it sees in the implementation of the various recommendations and, in addition, to identify which of its domestic agencies have participated in the implementation of the corresponding recommendation and to identify specific needs (such as technical assistance or help in other areas) associated with its implementation.
5. The Committee would like to stress that in accordance with the decisions taken by the MESICIC States Parties, the information sought on each State's progress with implementing the recommendations and the standard form in which it is to be provided is intended, as one of its basic aims, to facilitate, promote, and strengthen cooperation among the States Parties, in compliance with the terms of the Convention, the Document of Buenos Aires, and the Rules of Procedure.

Thus, Article 29 of the Rules of Procedure establishes that: "During the second and subsequent rounds, the country report of each State Party shall address the steps taken to implement the recommendation adopted by the Committee in previous country reports. The country report shall note those recommendations that have been satisfactorily considered and those that need additional attention by the country under review."

6. All the above underscores the importance of the reviewed State's supplying adequate, detailed information in the fashion agreed on by the Committee.

Clearly, without that information, the Committee cannot address any measure taken or difficulty encountered by the State, nor can it note any recommendation that has been satisfactorily implemented or that requires additional attention. Without that information, the Committee is essentially unable to perform any analysis or to comply with the mandate imposed by Article 29 of the Rules of Procedure.

7. The lack of information on the implementation of the recommendations has the more serious implication of making it impossible to pursue the basic goal of facilitating, promoting, and strengthening cooperation among the States Parties, in accordance with the terms of the Convention, the Document of Buenos Aires, and the Rules of Procedure. Thus, in the absence of relevant information, it is impossible to identify those areas where progress has been made or to share them with other States to which those experiences could be of use. Furthermore, it prevents the sharing of any difficulties detected by the State undergoing review and the facilitation of international cooperation for the State in overcoming those problems.

[91] Bearing in mind the considerations set out above, the Committee urges the Republic of Suriname to report on its progress with implementing the recommendations extended to it in the first-round report at the forthcoming meetings of the Committee, in compliance with Article 31 of the Rules of Procedure.

[92] The Committee will continue to duly monitor the implementation of the recommendations it extended to the Republic of Suriname, in accordance with the terms of its Rules of Procedure.

## FIRST ROUND

### 1. STANDARDS OF CONDUCT AND MECHANISMS TO ENFORCE COMPLIANCE (ARTICLE III, PARAGRAPHS 1 AND 2 OF THE CONVENTION)

#### 1.1. Standards of conduct intended to prevent conflicts of interest and enforcement mechanisms

##### Recommendation 1.1:

*Consider strengthening the implementation of the provisions on conflicts of interest, and ensure that the laws on this matter are applicable to all public officials and employees, so as to permit the practical and effective application of a public ethics system.*

Measures suggested by the Committee that require information on their implementation or which required additional attention within the Framework of the Second Round<sup>21</sup>:

- a. *Ensure that government officials and employees in all three branches of government, including those who hold political office, are covered by an applicable conflict of interest regime.*
- b. *Implement, as appropriate, conflict of interest provisions which specify disqualifications and incompatibilities applicable, before, during, and for a reasonable period of time after government officials leave public service.*
- c. *Strengthen, complement and update the standards governing the conduct of public servants in general, including those provisions designed to prevent conflicts of interest, without prejudice to systems intended for specific sectors, whose particular nature might require specialized treatment.*
- d. *Create or strengthen mechanisms to ensure that no appointments are made in breach of the rules in force on ineligibility and incompatibility in public service.*
- e. *Create and implement mechanisms to determine, in concrete cases, if a person who performs public functions is in a situation of conflict of interests, and, at the same time, adopt measures necessary to protect public interests, such as dissociation from the exercise of their functions, withdrawal from official involvement in the matter, relinquishment of the private interests in conflict, or nullity of any decisions adopted by a person in such a position.*
- f. *Establish suitable restrictions for persons leaving public service, such as a prohibition preventing their involvement for a reasonable period in any official matters in which they might have engaged by virtue of their office, or with institutions with which they might have been recently connected in the performance of their official duties.*

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21. Report on Implementation in the Republic of Suriname of the Inter-American Convention against Corruption Provisions Selected for Review in the Framework of the Second Round, p.p. 30-37.  
[http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_sur\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_sur_en.pdf)

**1.2. Standards of conduct to ensure the proper conservation and use of resources entrusted to government officials in the performance of their functions and enforcement mechanisms**

Recommendation suggested by the Committee that requires information on its implementation or which required additional attention within the Framework of the Second Round<sup>22</sup>:

Recommendation 1.2:

*Consider strengthening and updating systems of control and use of resources within the public administration, by developing enforceable standards applicable to all public officials and employees that make it a duty to conserve and make proper use of the resources entrusted to them in the performance of their functions.*

**1.3. Measures and systems requiring government officials to report to appropriate authorities acts of corruption in the performance of public functions of which they are aware**

Recommendation 1.3:

*Consider adopting mechanisms specifically requiring public servants to report to appropriate authorities acts of corruption in the performance of public functions of which they are aware.*

Measures suggested by the Committee that require information on their implementation or which required additional attention within the Framework of the Second Round<sup>23</sup>:

- a. *Bearing in mind the existing legislative initiative, establish further mechanisms and systems that require public servants to report to appropriate authorities acts of corruption in the performance of public functions of which they are aware.*
- b. *Adopt and implement protection measures for public servants who report acts of corruption in good faith, so as to provide them with assurances against any threats or reprisals that they might incur as a result of performing their duty in that regard.*

**2. SYSTEMS FOR REGISTERING INCOME, ASSETS, AND LIABILITIES (ARTICLE III, PARAGRAPH 4, OF THE CONVENTION)**

Recommendation 2.1.

*Consider adopting standards to strengthen the systems for registering income, assets, and liabilities and, where appropriate, for making such registrations public.*

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22. Report on Implementation in the Republic of Suriname of the Inter-American Convention against Corruption Provisions Selected for Review in the Framework of the Second Round, p.p. 30-37.

[http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_sur\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_sur_en.pdf)

23. Report on Implementation in the Republic of Suriname of the Inter-American Convention against Corruption Provisions Selected for Review in the Framework of the Second Round, p.p. 30-37.

[http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_sur\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_sur_en.pdf)

Measures suggested by the Committee that require information on their implementation or which required additional attention within the Framework of the Second Round<sup>24</sup>.

- a. *Implement specific standards, taking into account the existing legal initiative, including reasonable time limits and circumstances for periodic filing of up-to-date disclosures of income, assets, and liabilities by persons who perform public functions in certain posts as specified by law, including sanctions for those that do not comply with the requirement to furnish such declarations. These systems for registering income, assets and liabilities by persons who perform public functions would constitute an instrument for preventing and detecting conflicts of interest and illicit acts or activities.*
- b. *Once implemented, use the systems for registering income, assets and liabilities as an instrument for preventing and detecting conflicts of interests and illicit acts or activities.*
- c. *Regulate the conditions, procedures and other relevant aspects as regards making disclosures of income, assets, and liabilities public, as appropriate, in accordance with the laws in force.*

### **3. OVERSIGHT BODIES FOR THE SELECTED PROVISIONS (ARTICLE III, PARAGRAPHS 1, 2, 4 AND 11, OF THE CONVENTION)**

Recommendation suggested by the Committee that requires information on its implementation or which required additional attention within the Framework of the Second Round<sup>25</sup>.

*Consider strengthening the functions of, and where appropriate, create oversight bodies that enforce compliance with the matters covered by the provisions of Article III, paragraphs 1, 2, 4 and 11 of the Convention; provide them with the necessary resources to enable them to carry out their functions in full; and establish mechanisms necessary to permit effective institutional coordination, as well as periodic evaluation and monitoring, of the measures they adopt.*

### **4. MECHANISMS TO ENCOURAGE PARTICIPATION BY CIVIL SOCIETY AND NONGOVERNMENTAL ORGANIZATIONS IN EFFORTS TO PREVENT CORRUPTION (ARTICLE III, PARAGRAPH 11 OF THE CONVENTION)**

#### **4.2. Mechanisms for access to information**

Recommendation 4.2.1:

*Establish an enforceable access to government information system.*

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24. Report on Implementation in the Republic of Suriname of the Inter-American Convention against Corruption Provisions Selected for Review in the Framework of the Second Round, p.p. 30-37.

[http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_sur\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_sur_en.pdf)

25. Report on Implementation in the Republic of Suriname of the Inter-American Convention against Corruption Provisions Selected for Review in the Framework of the Second Round, p.p. 30-37.

[http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_sur\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_sur_en.pdf)

Measures suggested by the Committee that require information on their implementation or which required additional attention within the Framework of the Second Round<sup>26</sup>:

- a. *Establish clear written standards as to the types of information that will be provided under the system.*
- b. *Establish standards recognizing the right of all persons to request information or to consult or obtain copies of documents in the possession, or under the control of public institutions concerning official actions, except for legally protected cases.*
- c. *Develop and regulate the processes through which requests are received in order to respond to them on a timely basis, for appeals in cases where requests are denied, and establish sanctions in the event of failure to comply with the obligation to furnish information.*

Recommendation suggested by the Committee that requires information on its implementation or which required additional attention within the Framework of the Second Round<sup>27</sup>:

Recommendation 4.2.2:

*Establish a requirement that all government entities, to the extent practicable publicize their procedures, results, and other relevant information through the use of such communication methods as publications, dissemination centers, mass media and Internet web sites.*

### **4.3. Mechanisms for consultation**

Recommendations suggested by the Committee that require information on their implementation or which required additional attention within the Framework of the Second Round<sup>28</sup>:

Recommendation 4.3.1:

*Establish formal consultation mechanisms to enable civil society and non-governmental organizations to provide opinions and proposals to be taken into account for the prevention of corruption.*

Recommendation 4.3.2:

*Design and implement programs to publicize the consultation mechanisms and, when appropriate, to train and to provide the necessary tools to effectively implement such mechanisms.*

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26. Report on Implementation in the Republic of Suriname of the Inter-American Convention against Corruption Provisions Selected for Review in the Framework of the Second Round, p.p. 30-37.

[http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_sur\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_sur_en.pdf)

27. Report on Implementation in the Republic of Suriname of the Inter-American Convention against Corruption Provisions Selected for Review in the Framework of the Second Round, p.p. 30-37.

[http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_sur\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_sur_en.pdf)

28. Report on Implementation in the Republic of Suriname of the Inter-American Convention against Corruption Provisions Selected for Review in the Framework of the Second Round, p.p. 30-37.

[http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_sur\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_sur_en.pdf)

#### **4.4 Mechanisms to encourage participation in public administration**

Recommendations suggested by the Committee that require information on their implementation or which required additional attention within the Framework of the Second Round<sup>29</sup>:

Recommendation 4.4.1:

*Develop, taking into accounts its system of laws, standards and procedures to establish, maintain and strengthen mechanisms to encourage participation by civil society and nongovernmental organizations in public policy and decision making processes as part of the efforts to prevent corruption.*

Recommendation 4.4.2:

*Design and implement specific programs to publicize mechanisms to encourage participation in public administration and, as appropriate, provide the necessary training and tools for the effective implementation of those mechanisms.*

#### **4.5 Mechanisms for participation in the follow up of public administration**

Recommendation 4.5:

*Establish laws and mechanisms to encourage civil society and nongovernmental organizations to participate in the follow up of public administration and generate opinions and proposals to be taken into account in preventing, detecting, investigating and punishing corruption.*

Measures suggested by the Committee that require information on their implementation or which required additional attention within the Framework of the Second Round<sup>30</sup>:

- a. Develop laws and mechanisms to allow, facilitate, and assist civil society and nongovernmental organizations to develop activities in the follow up of public administration and prevent corruption.*
- b. Design and implement specific programs to publicize the mechanisms for encouraging participation in the follow up of public administration.*
- c. Regulate the procedure for handling written petitions submitted to the competent government authorities as required by Article 22 of the Constitution.*

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29. Report on Implementation in the Republic of Suriname of the Inter-American Convention against Corruption Provisions Selected for Review in the Framework of the Second Round, p.p. 30-37.

[http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_sur\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_sur_en.pdf)

30. Report on Implementation in the Republic of Suriname of the Inter-American Convention against Corruption Provisions Selected for Review in the Framework of the Second Round, p.p. 30-37.

[http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_sur\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_sur_en.pdf)

## 5. ASSISTANCE AND COOPERATION (ARTICLE XIV OF THE CONVENTION)

### 5.1. Mutual assistance

Recommendations suggested by the Committee that require information on their implementation or which required additional attention within the Framework of the Second Round<sup>31</sup>:

#### Recommendation 5.1.1:

*Design and implement a comprehensive program for informing competent authorities and public servants on provisions related to mutual legal assistance provided for in the Inter-American Convention Against Corruption and in other treaties signed by the Republic of Suriname.*

#### Recommendation 5.1.2:

*Disseminate to the competent authorities of those countries with which the Republic of Suriname maintains close or ongoing mutual cooperation relations, the requirements which must be fulfilled in preparing petition requests, as well as the documentation that should be attached.*

### 5.2. Mutual technical cooperation

Recommendations suggested by the Committee that require information on their implementation or which required additional attention within the Framework of the Second Round<sup>32</sup>:

#### Recommendation 5.2.1:

*Review comprehensively the specific areas in which the Republic of Suriname might need or could usefully receive mutual technical cooperation to prevent, detect, investigate, and punish acts of corruption; and that based on this review, a comprehensive strategy be designed and implemented that would permit the Republic of Suriname to approach other States Parties and non-parties to the Convention and institutions or financial agencies engaged in international cooperation to seek the technical cooperation it needs.*

#### Recommendation 5.2.2:

*Promote the efforts of technical cooperation exchange with other State Parties on the effective ways and methods to prevent, detect, investigate and punish acts of corruption.*

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31. Report on Implementation in the Republic of Suriname of the Inter-American Convention against Corruption Provisions Selected for Review in the Framework of the Second Round, p.p. 30-37.

[http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_sur\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_sur_en.pdf)

32. Report on Implementation in the Republic of Suriname of the Inter-American Convention against Corruption Provisions Selected for Review in the Framework of the Second Round, p.p. 30-37.

[http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_sur\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_sur_en.pdf)

## 6. CENTRAL AUTHORITIES (ARTICLE XVIII OF THE CONVENTION)

Recommendations suggested by the Committee that require information on their implementation or which required additional attention within the Framework of the Second Round<sup>33</sup>:

### Recommendation 6.1:

*Formally notify the OAS General Secretariat of the designation of the central authorities, pursuant to the prescribed formalities.*

### Recommendation 6.2:

*Ensure that the central authorities are endowed with sufficient resources to allow them to properly make and receive requests for assistance and cooperation under the Convention, as well as respond to requests on a timely basis, and implement a mechanism for channeling requests for cooperation on mutual legal assistance, as provided under the Convention.*

## 7. GENERAL RECOMMENDATIONS

Recommendations suggested by the Committee that require information on their implementation or which required additional attention within the Framework of the Second Round<sup>34</sup>:

### Recommendation 7.1:

*Design and implement, where appropriate, training programs for public servants responsible for application of the systems, standards, measures, and mechanisms included in this report, in order to ensure their proper acquaintance, management, and application.*

### Recommendation 7.2:

*Select and develop procedures and indicators, as appropriate, for verifying follow-up of the recommendations contained in this report, and notify the Committee accordingly through the Technical Secretariat. For said purposes, the Republic of Suriname could take into account the list of broader indicators applicable to the Inter-American system that were available for selection, as necessary, by the State under review, and which have been published by the Technical Secretariat of the Committee on the OAS Internet web site. The State under review could also take into account any information arising from the review of mechanisms developed pursuant to recommendation 7.3 below.*

### Recommendation 7.3:

*Implement the recommendations contained in this report and develop, as appropriate and where none exist, procedures to review the mechanisms mentioned herein.*

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33. Report on Implementation in the Republic of Suriname of the Inter-American Convention against Corruption Provisions Selected for Review in the Framework of the Second Round, p.p. 30-37.

[http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_sur\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_sur_en.pdf)

34. Report on Implementation in the Republic of Suriname of the Inter-American Convention against Corruption Provisions Selected for Review in the Framework of the Second Round, p.p. 30-37.

[http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_sur\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_sur_en.pdf)

## SECOND ROUND

### 1. SYSTEMS OF GOVERNMENT HIRING AND PROCUREMENT OF GOODS AND SERVICES (ARTICLE III (5) OF THE CONVENTION)

#### 1.1. Systems of government hiring

##### Recommendation 1.1.

*Establish, maintain and strengthen the systems of government hiring of public servants, when applicable, that assure the openness, equity and efficiency of such systems.*

##### Measures suggested by the Committee:

- a. *Adopt, through the appropriate legislative and/or administrative procedures provisions that explicitly provide that government hiring into the public service entry is to be based on the principle of merit, through a competitive selection process.*
- b. *Establish regulations on staff recruitment on the manner to hold competitive examinations, including the methods for announcing vacancies and publishing selection requirements, in order to ensure that merit-based competitive examinations comply with principles of openness, efficiency, equity, legality, neutrality, equality and transparency.*
- c. *Adopt, through the appropriate legislative and/or administrative procedures, mechanisms that provide clearly defined criteria for the advertisement of hiring opportunities, and to ensure that when a public service position is open to the public, the appropriate Government authority is required to advertise it.*
- d. *Make the necessary changes so that the probationary employment system, as part of the selection process, is applied with uniform criteria throughout the public administration, in order to promote the principles of equity and efficiency as set out in the Convention.*
- e. *Take the necessary steps including the amendments of its legislation that it deems adequate in order provide an administrative and/or legal method of redress regarding appointments.*
- f. *Adopt a post classification manual as well as a clearly defined policy in order to regulate how the ranks of officials are determined, including those of new entry into the public service.*
- g. *Adopt provisions concerning those positions in the other branches of the Government not covered by the Staff Act (State Decree 1985, No. 41) , that explicitly provide that government hiring into all branches of Government and all Government agencies is to be made through a competitive selection process and based on the principle of merit, and develop that system.*
- h. *Design and implement, when appropriate, training and induction programs for those persons recently hired into public service.*

## **1.2. Government systems for the procurement of goods and services**

### Recommendation 1.2.

*Strengthen systems for the procurement of goods and services by the government.*

#### Measures suggested by the Committee:

- a. Provide criteria for what constitutes the expression “in the national interest” used in Article 18 of the Compatibility act.*
- b. Adopt legislation to regulate the authority that some public servants have to forego public tendering.*
- c. Establish clear and objective criteria for the purposes of evaluating and awarding publicly awarded contracts.*
- d. Implement guidelines or criteria that allow for an analysis as to whether the launch of a procurement process requires prior planning sufficiently in advance of the launch of procurement process, such as preparing studies, designs and technical evaluations, and to assess the appropriateness and timeliness of the purchase.*
- e. Establish general standard contracting terms and conditions that are applicable to the various tendering and public purchasing modalities.*
- f. Establish a centralized registry of contractors of works, goods or services, mandatory to all State bodies and dependencies, to foster the principles of openness, equity and efficiency provided for in the Convention, which would also include an appeal mechanism for those contractors who have been denied registration, so they would not be left without recourse.*
- g. Implement a mechanism by legislative or administrative means to facilitate the exclusion and/or sanction of certain contractors for stipulated reasons, which would also include an appeal mechanism for those contractors who have been banned or included in the list, so they would not be left without recourse.*
- h. Implement provisions so all bidders, including the unsuccessful ones, are notified of the results of the bidding process.*
- i. Strengthen and expand the scope of use of other forms of publication, including electronic communications, such as the internet for advertising the tender opportunities, status of bids and awards and the progress in the execution of major projects.*
- j. Develop and implement electronic procurement systems, so that the acquisition of goods and services may be carried out through those means.*
- k. Implement specific provisions allowing for challenges to the procurement process at the administrative and judicial level, which detail the procedure to be followed by government entities in handling and responding to such challenges and appeals.*

- l. Develop and implement a system of sanctions for government servants and employees who violate or fail to fulfill the principles and provisions contained in the General Provisions.*
- m. Implement mechanisms responsible for the internal and external audit, control and oversight of the government procurement system and the monitoring of execution of contracts.*
- n. Establish an independent body or authority responsible for the administration, control and oversight of the government procurement system.*
- o. Implement provisions that facilitate the participation of citizen oversight mechanisms to monitor the execution of contracts where the nature, importance or magnitude so warrants, in particular public works contracts, as well as mechanisms that would ensure access to information and develop accountability exercises so that citizens in general can exercise oversight over the administration's contract management.*
- p. Create a single procurement code that brings together all legal provisions applicable to the procurement of goods, works, and services by the government.*

## **2. SYSTEMS FOR PROTECTING PUBLIC SERVANTS AND PRIVATE CITIZENS WHO IN GOOD FAITH REPORT ACTS OF CORRUPTION (ARTICLE III (8) OF THE CONVENTION)**

### Recommendation 2.1.

*Adopt a comprehensive legal and regulatory framework that provides protection for public servants and private citizens who, in good faith, report acts of corruption, including protection of their identities, in accordance with its Constitution and the basic principles of its domestic legal system.*

### Measures suggested by the Committee:

- a. Protection for public servants and private citizens who in good faith report acts of corruption, which may be subject to investigation in administrative or judicial proceedings.)*
- b. Measures to protect not only the physical integrity of whistleblowers and their families, but also to provide protection in the workplace, especially when the person is a public official and the acts of corruption involve his superior or co-workers.*
- c. Mechanisms for reporting, such as anonymous reporting or protection of identity reporting, that guarantee the personal security and the confidentiality of the identity of public servants and private citizens who in good faith report acts of corruption.*
- d. Mechanisms to report any threats or reprisals against whistleblowers, stating the appropriate authorities to process protection requests and the bodies responsible for providing it.*
- e. Witness protection mechanisms that provide the same guarantees to both public servants and private citizens;*

- f. *Mechanisms that facilitate international cooperation on the foregoing matters, when appropriate, including the technical assistance and cooperation provided for by the Convention, as well as the exchanges of experiences, training, and mutual assistance.*
- g. *A simple whistleblower protection application process.*
- h. *Provisions which sanction the failure to observe the rules and/or duties relating to protection, stating the appropriate authorities to process protection requests and the bodies responsible for providing it.*
- i. *The respective competence of judicial and administrative authorities with respect to whistleblower protection, clearly distinguishing one from the other.*

### **3. ACTS OF CORRUPTION (ARTICLE VI.1 OF THE CONVENTION)**

#### Recommendation 3.1.

*Modify and/or complement the Criminal Code, in order to expand the coverage to meet the requirements of Article VI.1 of the Inter-American Convention against Corruption.*

#### Measures suggested by the Committee:

- a. *Article 427 of the Criminal Code, could be complemented so as to include the elements “solicit,” “directly or indirectly”, modify the elements “gift or promise” with “any benefit such as a favor or advantage,” include that the benefit can be for himself or for a third party, and modify or replace the conditional term “contrary to its obligations,” allowing for the inclusion of conducts carried out in the performance of duties.*
- b. *Article 229 of the Criminal Code could be complemented so as to include the elements “offering,” “directly or indirectly”, modify the elements “gift or promise” with “any benefit such as a favor or advantage,” include that the benefit can be for himself or a third party, and modify or replace the conditional term “contrary to its obligations,” allowing for the inclusion of conducts carried out in the performance of duties.*
- c. *Article 430 of the Criminal Code could be complemented so as to modify the element “payments” for “any benefit such as a favor or advantage,” and include that the benefit can be for himself or for a third party*
- d. *Criminalize, in its Criminal Code, the conduct of an accessory after the fact, as well as the co-author or accomplice, instigator, and the conspiracy of two or more persons to commit a crime, for the purposes referred to in paragraph e) of Article VI.1. of the Convention.*
- e. *Study the possibility of amending the legislation in place, in particular the Criminal Code, so that the definition of public servant is expanded to include those private citizens who perform public functions or who manage public funds in any capacity or form.*

#### **4. GENERAL RECOMMENDATIONS**

##### Recommendation 4.1.

*Design and implement, when appropriate, training programs for public servants responsible for implementing the systems, standards, measures and mechanisms considered in this Report, for the purpose of guaranteeing that they are adequately understood, managed and implemented.*

##### Recommendation 4.2.

*Select and develop procedures and indicators, when appropriate and where they do not yet exist, to analyze the results of the systems, standards, measures and mechanisms considered in this Report, and to verify follow-up on the recommendations made herein.*

##### Recommendation 4.3.

*Establish mechanisms for providing timely responses to the Questionnaire regarding the provisions of the Inter-American Convention against Corruption within the set deadlines, including the section on results.*

ANNEX 1

**COMMENTS FROM SURINAME REGARDING THE PROGRESS MADE WITH IMPLEMENTING THE RECOMMENDATIONS ISSUED IN REPORTS FROM PREVIOUS ROUNDS**

Regarding the progress made with the implementation of the recommendations issued in the Report adopted during the First and Second Rounds of Review, the Republic of Suriname provided no information in its Response to the Questionnaire within the deadline provided in the Calendar and approved by the Committee on its Fourteenth Plenary Meeting.

On September 7, 2011, the Republic of Suriname provided comments on the follow-up of the recommendations issued in reports from previous rounds. Because they were submitted after the deadline of August 11, 2011, those comments were not analyzed. Those comments are transcribed below:

“Suriname already has a draft anti-corruption law.

- Fighting corruption and bringing officials to justice is one of the priorities of the government.
- The former Minister of Natural Resources was sentenced to 1 year for forgery in November 2003.
- The Minister of Public Works was sentenced to 2 years for fraudulent matters in 2008.
- The Minister of Trade and Industry was sentenced to 1 year for fraud and money laundering on May 5, 2009.”

“An Anti-Corruption Desk was installed at the Attorney General’s Office and every 2 weeks the Chief of Police has a meeting with the Attorney General to discuss cases of policemen who committed offenses. Small cases can be handled disciplinary.”

- A Special Prosecutor is assigned to handle offences committed by the military.

“The UNDP contracted a consultant to prepare a project document “*Support for implementing the Policy Plan for Protection of Legal Rights and Safety- Legal Protection and Human Rights and Anti-Corruption 2008-2011*”.

“Together with the UNDP as a technical partner, the focus of this project board is placed on enhancement of the:

- Awareness under government/public officials and the private sector on the attraction of corruption;
- “Corruption prevention policy” of the Government of the Republic Suriname.
- In June 2010 the workshop with stakeholders was held in order to formulate Suriname’s “Plan of Action”.

“Planning for 2011

- Baseline study on Corruption – Prevention in Suriname;
- Formulate a national corruption prevention strategy and strategic plan;
- Formalize the Steering Committee for Corruption – Prevention;

- Create awareness in the society;
- Approve the Anti-Corruption Act;
- Training of public service providers such as Customs, Central Bureau for Civil Registration, Surinamese Police Corps, Department of Alien Affairs, Service of the domains etc.;
- Media communication campaign for private service providers such as public notaries, merchants, exporters and importers;
- Sessions at political office bearers such as the district council and resort council.