

MECHANISM FOR FOLLOW-UP ON THE  
IMPLEMENTATION OF THE INTER-AMERICAN  
CONVENTION AGAINST CORRUPTION  
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SAINT VINCENT AND THE GRENADINES

FINAL REPORT

(Adopted at the March 25, 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 SAINT VINCENT AND THE GRENADINES 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 Saint Vincent and the Grenadines 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 Saint Vincent and the Grenadines 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: [www.oas.org/juridico/english/mec\\_rep\\_vct.pdf](http://www.oas.org/juridico/english/mec_rep_vct.pdf) and [www.oas.org/juridico/english/mesicic\\_II\\_inf\\_vct\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_vct_en.pdf).

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

[3] According to the official records of the OAS General Secretariat, Saint Vincent and the Grenadines ratified the Inter-American Convention against Corruption on May 28, 2001, and deposited the respective instrument of ratification on June 5, 2001.

[4] In addition, Saint Vincent and the Grenadines 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**

**Response of Saint Vincent and the Grenadines**

[5] The Committee wishes to acknowledge the cooperation that it received throughout the review process from Saint Vincent and the Grenadines, and in particular from the Attorney General Office of the Ministry of Legal Affairs, which was evidenced, inter alia, in the response to the Questionnaire and in the constant willingness to clarify or complete its contents. Together with its response, the Saint Vincent and the Grenadines 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\\_svg.htm](http://www.oas.org/juridico/english/mesicic3_svg.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 March 25, 2011, at its Eighteenth meeting, held at OAS Headquarters, March 21-25, 2011.

[6] For its review, the Committee took into account the information provided by Saint Vincent and the Grenadines up to August 13, 2010, and that furnished and requested by the Secretariat and the members of the review subgroup to carry out their functions in keeping with the Rules of Procedure and the review Methodology.

## **II. 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 a legal framework and/or other measures**

[7] Saint Vincent and the Grenadines 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:

[8] – Statutory provisions such as the Income Tax Act<sup>3/</sup> (Cap. 312 of the 1990 Revised Laws of Saint Vincent and the Grenadines), of which the following should be noted:

[9] Section 7(1), which provides that tax shall be charged for each year of assessment on the chargeable income for every person<sup>4/</sup> for that year. Section 7(3) states that, subject to Part VI of this Act, the chargeable income of any person shall be ascertained by deducting from the assessable income of such person any amounts which may be allowable under Part V, and Section 7(4) establishes that the tax payable by any person shall be calculated in accordance with Part VII.

[10] Section 11(1), which establishes that the assessable income of any person for a year of assessment shall be the whole of the income, ascertained in accordance with Part IV, which accrues to such person during the calendar year immediately preceding that year.

[11] Section 33(1), which provides that the assessable income of any person shall include the gains or profits from or by way of: (a) any business; (b) any employment; (c) rentals and royalties; (d) interest or discounts; (e) premiums, commissions, fees and licence charges; (f) annuities and other periodic receipts; (g) dividends from companies; and (h) any other gains or profits accrued to that person which are not included under any other of the previous. Also, Section 39(1) states that the assessable income of every person for each year of assessment shall be ascertained after taking into account the deductions allowable under this section and sections 40 to 45 of the Act.

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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. Available at: [http://www.oas.org/juridico/english/mesicic3\\_svg\\_income.pdf](http://www.oas.org/juridico/english/mesicic3_svg_income.pdf)

4. Section 2(1) of the Act defines person to include an individual, a trust, the estate of a deceased person, a company, a partnership and every other juridical person. Also, Section 7(2) states that the persons chargeable to tax shall be those persons specified in specified sections 12 to 24.

[12] Section 44(1), which states that no amount shall be deducted under any provision of this Act in respect of expenditure, or claim for an allowance, which has been, or will be, taken into account as a deduction or in calculating a deduction under any other provision of the Act or the previous Act.<sup>5/</sup> Furthermore, Section 45(1) provides that subject to any express provision in this Act authorizing a specified deduction, in ascertaining the chargeable income of any person for any year of assessment, no deduction shall be allowed in respect of: (a) any expenditure to the extent to which it is not incurred for the purpose of producing assessable income; (b) any expenditure incurred for domestic or private purposes; (c) any expenditure incurred for the purpose of providing exempt income; (d) any capital withdrawn or any expenditure or loss of a capital nature; (e) any tax imposed under this Act or any previous enactment relating to tax imposed on income; (f) any income tax or tax of a similar nature charged in a country outside Saint Vincent and the Grenadines; (g) any contribution made to a pension fund which has not been approved under this Act; (h) any tax charged under the Insurance Business Tax Act.<sup>6/</sup>

[13] Sections 46(1) and 46(2), which provide that ascertaining the chargeable income for, any year of assessment of any person who is a resident individual, there shall, upon due claim and subject to such evidence as the Comptroller<sup>7/</sup> may require, be allowed as a deduction from his assessable income any amount to which he is entitled under Part V of this Act; the deductions allowable under such Part shall be allowed after any deductions to which he is entitled under sections 39 to 45 and in the event of there being an insufficiency of assessable income to permit the allowance in full of any deductions under this Part then such concessional deductions shall be limited to the amount of the assessable income, if any, which remains. In addition, Sections 47 to 58 provide the allowances in ascertaining the chargeable income for any year of assessment of any person who is a resident.

[14] Section 75(1), which states that tax shall be charged for each year of assessment on the chargeable income for every person at the rates specified in the Fifth Schedule of this Act.

[15] Section 83(1), which entitles the Comptroller, for the purposes of the administration or the enforcement of this Act, including the obtaining of full information in respect of the income of any person who is or may be liable to tax, to require that person or any other person, by notice in writing, (a) to furnish to the Comptroller, at such time as may be specified in such notice, such further return of income, statement of assets and liabilities or other information as may be required by him; (b) to produce, at such time and place as may be specified in such notice, for examination by the Comptroller or for retention by him for such period as may be reasonable for their examination, any accounts, books of account, statement of assets and liabilities or other documents which the Comptroller may consider necessary for such purpose and, if any such information is not available in the English language, to produce at the expense of the person who is, or may be, liable to tax a translation in English prepared and certified by an approved translator; (c) to attend, at such time and place as may be specified in the notice, for the purpose of being examined by the Comptroller in respect of the assessable or chargeable income of himself or any other person or any transaction or matters appearing to the Comptroller to be relevant thereto. In addition, Section 84(1) states that whether or not any person has been assessed to tax, the

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5. 'Previous Act' refers to the Income Tax Act 1967, and was included in section 44 in order to facilitate the transition from that Act to the current one of January 1, 1979, by which deductions granted under the 1967 Act would not be affected when the present one took effect.

6. The country under review notes that the Income Tax Act sets out the only permissible deductions allowed for a person in ascertaining the chargeable income for any year of assessment. Any other deductions that are not expressly stated within the Act are not allowed.

7. Section 3 of the Income Tax Act provides that the responsibility for the administration of this Act shall be vested in the Comptroller of Inland Revenue who shall be appointed by the Governor-General after consultation with the Public Service Commission.

Comptroller may carry out an examination of the income tax affairs of such person, but subject to the limit as to time specified in section 97. Furthermore, Section 84(2) establishes that, for such purposes, the Comptroller may at all reasonable times, and subject to prior notice, enter into any premises where any business is carried on or the records or books of account of such business are kept.

[16] Section 86(1), which obligates every person carrying on any business to keep, in the English language, such records or books of accounts as are necessary to reflect the true and full nature of the transactions, the business, regard being had to the nature of the activities concerned and the scale on which they are carried out. Where the Comptroller is of the opinion that records and books are not being kept in accordance with Section 86(1), or where no records or books of account are being kept, by any person carrying on business then, in addition to the proceedings which may be taken under section 131 the Comptroller may direct such person to keep such records or books of account as he may specify (Section 86(2)). Every person to whom Section 86 applies shall preserve all books of account and other records which are essential to the explanation of any entry in such books of account of that business for a period of seven years after the end of the basis period to which such books of account or records relate. The Comptroller may, by notice in writing, require any person to retain such records as are referred to in Section 86(4) for such further period of time as he deems necessary for their proper examination.

[17] Sections 93(1)–93(3), which provide that the Comptroller shall make an assessment of the chargeable income of and tax payable by every person chargeable with tax; and may make an assessment on any person where there is no chargeable income but there is an entitlement to a refund of tax. Where a person has furnished a return of income, also, the Comptroller may accept such return and make an assessment in accordance therewith; and where a person fails to furnish a return of income; or the Comptroller is not satisfied that the return furnished by any person is true and correct, he may make an assessment to the best of his judgment.

[18] Section 126(1), which provides that any person who fails to furnish a correct return of income for any year of assessment by reason of his failure to disclose any assessable income accrued to him from any source; the deduction or set off by him of any amount which is not allowable as a deduction or set off; the claim by him of an expenditure or loss of an amount which was not expended or lost; or his failure to disclose any fact, the disclosure of which would result in an increase in his liability to tax, he shall be liable to a penalty in accordance with Section 126(2) or 126(3). In this regard, Section 126(2) establishes that where the incorrectness of the return of income or the information was attributable to neglect or carelessness, he shall be liable to a penalty not exceeding one half of the amount of tax which has been or would have been lost if he had been assessed on the basis of the incorrect return or information furnished by him; fraud or willful default, he shall be liable to a penalty not exceeding the amount of tax which has been or would have been lost if he had been assessed on the basis of the incorrect return or information furnished by him.

[19] - Furthermore, in its response, the country under review provides information on the existence of other provisions in this area, such as the Financial Intelligence Unit Act (Act No. 38 of 200), the Provisional Collection of Taxes Act (Cap. 317 of the 1990 Revised Laws of Saint Vincent and the Grenadines), the Audit Act 2005(Act No. 29 of 2005), the Value Added Tax Act 2006 (Act No. 25 of 2006), the Finance Administration Act 2004(Act No. 28 of 2004), and the Proceeds of Crime and Money Laundering (Prevention) Act (Act No. 39 of 2001).

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

[20] With respect to the 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.

[21] Notwithstanding, the Committee believes that it would be beneficial for the country under review to consider adopting the measures that it deems suitable to make it easier for the appropriate authorities to detect sums paid for corruption when such sums are used to obtain favorable tax treatment (see Recommendation 1.4 (a) in Section 1.4 of Chapter II of this Report).

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

[22] In the results section of its response to the Questionnaire<sup>8/</sup> the country under review states that no data is available at this time.

[23] Considering that the Committee does not have information that might enable it to make a comprehensive evaluation of the results of this topic, 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 (b) in Section 1.4 of Chapter II of this Report).

## **1.4. Conclusions and recommendations**

[24] 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:

**[25] Saint Vincent and the Grenadines has considered and adopted measures intended to create, maintain and strengthen standards on denial or prevention of favorable tax treatment for expenditures made in violation of the anticorruption laws, as described in Section 1 of Chapter II of this Report.**

[26] In light of the comments formulated in the above-noted sections, the Committee suggests that Saint Vincent and the Grenadines consider the following recommendation:

[27] Strengthen standards and measures on denial or prevention of favorable tax treatment for expenditures made in violation of the anticorruption laws.

[28] To comply with this recommendation, Saint Vincent and the Grenadines could take the following measures into account:

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8. See response of Saint Vincent and the Grenadines to the Questionnaire in the Third Round, p. 3, available at: [http://www.oas.org/juridico/english/mesicic3\\_svg\\_resp.pdf](http://www.oas.org/juridico/english/mesicic3_svg_resp.pdf)

- a) Consider adopting the measures that it deems 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.<sup>9/</sup>
  - 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.
- b) 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 II of this report).

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

### **2.1. Existence of a legal framework and/or other measures**

[29] Saint Vincent and the Grenadines has a set of provisions related to the prevention of bribery of domestic and foreign government officials, among which the following should be noted:

[30] – Provisions of the Constitution of Saint Vincent and the Grenadines (Cap. 2 of the 1990 Revised Laws of Saint Vincent and the Grenadines), such as Section 75 that establishes the public office of the Director of Audit. According to section 75 (2) it is the responsibility of the Director of Audit to satisfy himself that all moneys that have been appropriated by Parliament and disbursed have been applied to

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9. The country under review, in its comments to the draft preliminary report, states that institutional coordination and channels of communication are also provided by Memoranda of Understanding between the relevant institutions and these Memoranda of Understanding are in the process of being signed.

the purposes to which they were so appropriated and that the expenditure conforms to the authority that governs it; and at least once in every year audit and report on the public accounts, the accounts of all officers and authorities of the Government, the accounts of all courts of law (including any accounts of the Supreme Court), the accounts of every Commission established by the Constitution and the accounts of the Clerk of the House. Also, the Director of Audit and any officer authorized by him shall have access to all books, records, returns, reports as other documents which in his opinion relate to any of the accounts previously referred.

[31] – Statutory provisions such as the Companies Act 1994 (Act No. 8 of 1994) of the Laws of Saint Vincent and the Grenadines,<sup>10/</sup> of which the following should be noted:

[32] Section 149, which requires directors of a company to place before its shareholders at every annual meeting of the shareholders of the company: (a) comparative financial statements, (b) the report of the auditor, if any and (c) any further information respecting the financial position of the company and the results of its operations required by the articles of the company, its by-laws or any unanimous shareholder agreement. These financial statements are to be approved by the directors of the company and this approval shall be evidenced by the signature of one or more director (Section 152).

[33] Section 156(1), which states that that a public company<sup>11/</sup> shall, and any other company may, have an audit committee composed of not less than three directors of the company, a majority of whom are not officers or employees of the company or any of its affiliates. This Committee shall review the financial statements of the company before such financial statements are approved under Section 152 (Section 156(3)). In addition, Section 156(2) provides that a company may apply to the Registrar for an order authorizing the company to dispense with an audit committee, and the Registrar may, if he is satisfied that the shareholders will not be prejudiced by such an order, permit the company to dispense with an audit committee on such reasonable conditions as he thinks fit.

[34] Section 157(1), which provides that only persons (individual or a firm) who are properly supervised and appropriately qualified shall be appointed auditors of companies, and audits by persons so appointed shall be carried out properly and with integrity and with a proper degree of independence. Also, Section 158 states that a person is eligible for appointment as auditor of a company only if he (a) is a practicing member of a recognized supervisory body<sup>12/</sup>, and (b) is eligible for the appointment under the rules of that body. Furthermore, Section 160 states that a person is ineligible for appointment as auditor of a company if he is (a) an officer or employee of the company, or (b) a partner or employee of or of partnership of which that office or employee is a partner, or if he is ineligible by virtue of paragraph (a) or (b) for appointment as auditor of any associated undertaking<sup>13/</sup> of the company.

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10. Available at: [http://www.oas.org/juridico/english/mesicic3\\_svg\\_companies.pdf](http://www.oas.org/juridico/english/mesicic3_svg_companies.pdf). Section 3 of this Act provides that every association, partnership, society, or other body carrying on any trade or business for gain and consisting of more than twenty persons shall be incorporated under this Act unless formed under some other enactment.

11. Pursuant Section 543 of the Companies Act 1994, “public company” means a company any of whose issued shares or debentures are or were part, of a distribution to the public within the meaning of Section 541 of this Act.

12. Pursuant Section 157(3) of the Companies Act 1994, “recognised supervisory body” means the Institute of Chartered Accountants of St. Vincent and the Grenadines and any other body recognized as such by order of the Minister responsible for Legal Affairs published in the Gazette.

13. Pursuant Section 160(3) of the Companies Act 1994, “associated undertaking” in relation to a company means (a) a parent undertaking or subsidiary undertaking of the company, or (b) a subsidiary undertaking of any parent undertaking of the company.

[35] Section 168, which provides that the auditor is entitled to receive notice of every meeting of the shareholders of the company, and, at the expense of the company, to attend and be heard at the meeting on matters relating to his duties as auditor. Furthermore, Section 171(1), states that the auditor shall make the examination that is in his opinion necessary to enable him to report in the prescribed manner on the financial statements required by this Act to be placed before the shareholders, except such financial statements or parts thereof that relate to the immediately preceding financial year referred to in subparagraph (ii) of paragraph (a) of subsection (1) of section 149 of the Companies Act 1994.

[36] Section 172(1) states that, upon the demand of an auditor of a company, the present or former directors, officers, employees or agents of the company shall furnish to the auditor (a) such information and explanations, and (b) such access to records, documents, books, accounts and vouchers of the company or any of its subsidiaries, as are, in the opinion of the auditor, necessary to enable him to make the examination and report required under section 171 and that the directors, officers, employees or agents are reasonably able to furnish. Additionally, Section 172(2) provides that, upon the demand of an auditor of a company, the directors of the company shall (a) obtain from the present or former directors, officers, employees or agents of any subsidiary of the company the information and explanations that these persons are reasonably able to furnish, and that are, in the opinion of the auditor, necessary to enable him to make the examination and report required under section 171, and (b) furnish the information and explanations so obtained to the auditor.

[37] Section 173, which provides that a director or an officer of a company shall forthwith notify the audit committee and the auditor of any error or misstatement of which he becomes aware in a financial statement that the auditor or a former auditor of the company has reported upon. Also, when the auditor or a former auditor of a company is notified or becomes aware of an error or misstatement in a financial statement upon which he has reported to the company and in his opinion, the error or misstatement is material, he shall inform each director of the company accordingly. In addition, when the auditor or a former auditor of a company informs the directors of an error or misstatement in a financial statement of the company, the directors shall (a) prepare and issue revised financial statements, or (b) otherwise inform the shareholders of the error or misstatement, and, if the company is one that is required to comply with Section 154 of the Companies Act of 1994, inform the Registrar of the error or misstatement in the same manner as the directors inform the shareholders of the error or misstatement.

[38] Section 187, which provides that a company is required to prepare and maintain accounting records which are to be kept at the registered office of the company and, at all reasonable times, are to be available for inspection by the directors and shareholders (Section 190). The records may be in a bound or loose-leaf form or in a photographic film form or may be any system of mechanical or electronic data processing (Section 188). Also, the company has a duty of care to ensure the loss or destruction of; prevention of falsification of entries in; and facilitating detection and correction of inaccuracies in the records of the company (Section 189).

[39] Section 530(1), which provides that a person who makes or assists in making a report, return, notice or other document (a) that is required by this Act or the regulations to be sent to the Registrar or to any other person, and (b) that (i) contains an untrue statement of a material fact, or (ii) omits to state a material fact required in the report, return, notice or other document, or necessary to make a statement contained therein not misleading in the light of the circumstances in which it was made, is guilty of an offence and liable on summary conviction to a fine of \$2,000.00 or to imprisonment for a term of six months, or to both.

[40] – Statutory provisions such as Section 86(1) of the Income Tax Act<sup>14/</sup> (Cap. 312 of the 1990 Revised Laws of Saint Vincent and the Grenadines), referred also in section 1.1. of this Report, which requires every person carrying on any business to keep, in the English language, records or books of accounts as are necessary to reflect the true and full nature of the transactions of transactions, the business, regard being had to the nature of the activities concerned and the scale on which they are carried out. Every person to whom this section applies shall preserve all books of account and other records which are essential to the explanation of any entry in such books of account of that business for a period of seven years after the end of the basis period to which such books of account or records relate.

[41] - Furthermore, in its response, the country under review provides information on the existence of other provisions in this area, such as the Audit Act 2005(Act No. 29 of 2005), the Value Added Tax Act 2006 (Act No. 25 of 2006), the Finance Administration Act 2004(Act No. 28 of 2004), and the Proceeds of Crime and Money Laundering (Prevention) Act (Act No. 39 of 2001).

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

[42] 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.

[43] Notwithstanding, the Committee considers it appropriate to express some comments regarding the advisability that the country under review considers strengthening the legal framework and measures in place in this regard.

[44] In this regard, the Committee believes it necessary for the country under review to consider adopting appropriate measures to ensure that sole traders and/or partnerships and all companies that are subject to the provisions of the Companies Act of 1994 are covered by regulations on how to establish sufficient internal accounting controls that enable their officers to detect corrupt acts. (See Recommendation 2.4(a) in Section 2.4 of Chapter II of this report).

[45] Furthermore, in order to strengthen accounting methods in the country under review, the Committee believes that it would be advisable for Saint Vincent and the Grenadines to consider harmonizing its accounting and auditing system with the International Financial Reporting Standards (IFRS)<sup>15/</sup> and the International Standards on Auditing (ISAs).<sup>16/</sup> (See Recommendation 2.4 (b) in Section 2.4 of Chapter II of this report).

[46] As regards the existence of ethical standards of conduct to ensure the integrity and objectiveness of accountants and auditors in the performance of their functions, from the information at its disposal, the Committee was unable to identify any instruments that contained such standards. In this connection, the Committee urges the country under review to develop provisions that govern the professional conduct of persons responsible for the entry and audit of accounting records, including, inter alia, the obligation to bring any anomalies that they detect in the course of their work to the attention of the appropriate authorities in the event that they could constitute an offense, and that it adopt pertinent measures to

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14. Available at: [http://www.oas.org/juridico/english/mesicic3\\_svg\\_income.pdf](http://www.oas.org/juridico/english/mesicic3_svg_income.pdf)

15. The IFRS include: a) the pronouncements issued by the International Accounting Standards Board (IASB); b) the International Accounting Standards (IAS) issued by the predecessor of the IASB, the International Accounting Standards Committee; and, c) related official interpretations.

16. ISAs are issued by the International Auditing and Assurance Standards Board (IAASB) as part of the International Federation of Accountants (IFAC).

ensure that “professional confidentiality” is not an obstacle in the performance of this obligation. (See Recommendation 2.4(c) in Section 2.4 of Chapter II of this report).

[47] By the same token, the Committee believes that it would be advisable for Saint Vincent and the Grenadines to consider holding awareness campaigns targeted at persons responsible for maintaining accounts and verifying their accuracy, on the importance of observing the standards in force to ensure the veracity of said records and the consequences of their violation, and also to consider implementing training programs designed specifically for internal comptrollers 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 (d) in Section 2.4 of Chapter II of this report).

[48] In relation to the foregoing, the Committee also believes that it would be beneficial for Saint Vincent and the Grenadines to consider adopting and/or strengthening measures as it deems appropriate to make it easier for the organs or agencies responsible for 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 (e) in Section 2.4 of Chapter II of this report).

[49] Finally, 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 (f) in Section 2.4 of Chapter II of this report).

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

[50] In the results section of its response to the Questionnaire,<sup>17/</sup> the country under review states that no data is available at this time.

[51] Considering that the Committee does not have information that might enable it to make a comprehensive evaluation of the results of this topic, the Committee will formulate a recommendation to the country under review so that, through the organs and agencies responsible for prevention and/or investigation of violations of measures designed to safeguard the accuracy of accounting records and ensure that publicly held companies and other types of associations required to establish internal accounting controls do so in the appropriate manner, 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 2.4 (g) in Chapter II of this report).

### **2.4. Conclusions and Recommendations**

[52] 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:

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17. See response of Saint Vincent and the Grenadines to the Questionnaire in the Third Round, p. 7, available at: [http://www.oas.org/juridico/english/mesicic3\\_svg\\_resp.pdf](http://www.oas.org/juridico/english/mesicic3_svg_resp.pdf)

**[53] Saint Vincent and the Grenadines has considered and adopted measures intended to create, maintain and strengthen provisions for the prevention of the bribery of domestic and foreign government officials, as described in Chapter II, Section 2 of this Report.**

[54] In light of the comments formulated in the above-noted sections, the Committee suggests that the country under review consider the following recommendation:

[55] Strengthen the standards and measures on the prevention of bribery of domestic and foreign government officials.

[56] To comply with this recommendation, Saint Vincent and the Grenadines could take the following measures into account:

- a) Adopt the appropriate measures to ensure that companies subject to the Companies Act of 1994 are required to establish sufficient internal accounting controls to enable their officers to detect corrupt acts. (See Chapter II, Section 2.2 of this Report).
- b) Harmonize its accounting and auditing system with the International Financial Reporting Standards (IFRS) and the International Standards on Auditing (ISAs). (See Chapter II, Section 2.2 of this Report).
- c) Develop provisions that govern the professional conduct of persons responsible for the entry and audit of accounting records, including, inter alia, the obligation to bring any anomalies that they detect in the course of their work to the attention of the appropriate authorities in the event that they could constitute an offense, and that it adopt pertinent measures to ensure that “professional confidentiality” is not an obstacle in the performance of this obligation. (See Chapter II, Section 2.2 of this Report).
- d) 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)
- e) Consider the adoption of measures necessary to facilitate by the organs or agencies responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy of accounting records, the detection of sums paid for corruption concealed through said records, including the following (see Chapter II, Section 2.2 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 or entities on how to review accounting records in order to detect sums paid for 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.
- f) 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)
- g) Through the organs and agencies responsible for prevention and/or investigation of violations of measures designed to safeguard the accuracy of accounting records and for ensuring ensure that publicly held companies and other types of associations required to establish internal accounting controls do so in the proper manner, select and develop 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. (See Chapter II, Section 2.3 of this Report).

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

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

[57] Saint Vincent and the Grenadines has not yet established transnational bribery as an offense as provided in Article VIII of the Convention.

[58] Nonetheless, the country under review states in its response that the Mutual Legal Assistance in Criminal Matters Act<sup>18/</sup>, the Financial Intelligence Unit Act, the Proceeds of Crime and Money Laundering (Prevention) Act<sup>19/</sup>, the United Nations (Anti-Terrorism Measures) Act and the Exchange of Information Act, contain provisions that allow the country under review to provide assistance to requests from foreign authorities.<sup>20/</sup>

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18. Available at: [www.oas.org/juridico/mla/en/vct/en\\_vct\\_mla\\_1993.html](http://www.oas.org/juridico/mla/en/vct/en_vct_mla_1993.html)

19. Available at: [http://www.oas.org/juridico/MLA/en/vct/en\\_vct-mla-law-ml\\_prevention.pdf](http://www.oas.org/juridico/MLA/en/vct/en_vct-mla-law-ml_prevention.pdf)

20. See response of Saint Vincent and the Grenadines to the Questionnaire in the Third Round, p. 7, available at: [http://www.oas.org/juridico/english/mesicic3\\_svg\\_resp.pdf](http://www.oas.org/juridico/english/mesicic3_svg_resp.pdf)

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

[59] 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 transnational bribery as an offense as provided in Article VIII of the Convention (see Recommendation 3.4.1 in Section 3.4 of Chapter II of this Report).

[60] 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 Section 3.4 of Chapter II of this Report).

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

[61] The lack of standards in this area precludes an appraisal of results in this respect.

[62] Considering that the Committee does not have information that might enable it to make a comprehensive evaluation of the results of this topic, the Committee will formulate a recommendation to the country under review so that, 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 Recommendation 3.4.3 in Section 3.4 of Chapter II of this Report).

### **3.4. Conclusion and recommendation**

[63] 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 VIII of the Convention:

[64] **Saint Vincent and the Grenadines 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.**

[65] 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 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 3.3 of this report).

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

##### **4.1. Existence of a legal framework and/or other measures**

[66] Saint Vincent and the Grenadines has not yet established illicit enrichment as an offense as provided in Article IX of the Convention.<sup>21/</sup>

[67] However, as noted in Section 3.1 above, the country under review has a set of provisions that allow, under Article IX, paragraph 3, of the Convention, to provide assistance to requests from foreign authorities.

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

[68] 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**

[69] The lack of standards in this area precludes an appraisal of results in this respect.

[70] Considering that the Committee does not have information that might enable it to make a comprehensive evaluation of the results of this topic, the Committee will formulate a recommendation to the country under review so that, through the organs and agencies that would, in due course, be responsible for the investigation and/or prosecution of the offense of illicit enrichment, 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 Recommendation 4.4.2 in Section 4.4 of Chapter II of this Report).

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21. See response of Saint Vincent and the Grenadines to the Questionnaire in the Third Round, p. 10, available at: [http://www.oas.org/juridico/english/mesicic3\\_svg\\_resp.pdf](http://www.oas.org/juridico/english/mesicic3_svg_resp.pdf)

#### **4.4. Conclusion and recommendation**

[71] Based on the review 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 IX of the Convention:

[72] **Saint Vincent and the Grenadines has not criminalized the offense of illicit enrichment as provided in Article IX of the Convention, as described in Chapter II, Section 4 of this Report.**

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

- 4.4.1. 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, which defines it as a significant increase in the assets of a government official that he cannot reasonably explain in relation to his lawful earnings during the performance of his functions. (See Chapter II, Section 4.2 of this Report).
- 4.4.2. 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 illicit enrichment, 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 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**

[74] Saint Vincent and the Grenadines has not criminalized transnational bribery and illicit enrichment as provided in Articles VIII and IX, respectively, of the Convention, as was noted in Chapter II, Sections 3 and 4 of this Report.

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

[75] 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).

#### **5.3. Conclusions and recommendations**

[76] Based on the review 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.

[77] **Saint Vincent and the Grenadines 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 a legal framework and/or other measures**

[78] Saint Vincent and the Grenadines has a set of provisions related to extradition, among which the following should be noted:

[79] – The Fugitive Offenders Act, (Cap. 126 of the 1990 Revised Laws of Saint Vincent and the Grenadines) that governs extradition matters. Under this Act, persons may be extradited from Saint Vincent and the Grenadines for any offences detailed in the First Schedule of this Act and to any of the following countries: (1) all Commonwealth countries; (2) the Republic of Ireland; (3) every foreign country specified in the Second Schedule of the Act; (4) every foreign country with whom Saint Vincent and the Grenadines has concluded an extradition treaty after October 27, 1979; and (5) every foreign country that is a party to a multinational international convention to which Saint Vincent and the Grenadines is a party (in respect of offences to which such convention relates).

[80] Section 5, which states that subject to the provisions of this Act, a person found in Saint Vincent and the Grenadines who is accused of a relevant offence in any country being: (a) a Commonwealth country; (b) the Republic of Ireland; or (c) a foreign country to which this Act applies, or who is alleged to be unlawfully at large after conviction of such an offence in any such country, may be arrested and returned to that country as provided by this Act.

[81] Section 10(1), which provides that subject to the provisions of this Act relating to provisional warrants, a person shall not be dealt with under this act except in pursuance of an order of the Governor-General issued in pursuance of a request made to him by or on behalf of the appropriate authority in the requesting country in which the person to be returned is accused or was convicted. Also, Section 10(2) states that there shall be furnished with any request made for the purposes of this section on behalf of any country: (a) in the case of a person accused of an offense, a warrant for his arrest issued in that country; (b) in the case of a person unlawfully at large after conviction of an offense, a certificate of the conviction and sentence in that country, and a statement of the amount, if any, of that sentence which has been served, together, in each case, with particulars of the person whose return is requested and of the facts upon which, and the law under which, he is accused or was convicted, and evidence sufficient to justify the issue of a warrant for his arrest. Finally, Section 10(3) establishes that on receipt of such a request the Governor-General may issue an authority to proceed unless it appears to him that an order for the return of the person concerned could nor lawfully be made, or would not in fact be made, in accordance with the provisions of this Act

[82] Section 11, which provides that for arrest of persons for the purpose of committal. Subsection (1) (b) states, that a warrant for the arrest of that person may be issued here without an authority to proceed, by a magistrate in any part of Saint Vincent and the Grenadines upon information that the person is believe to be in, or on his way to saint Vincent and the Grenadines, and any warrant issued by virtue of paragraph (b) in this Act referred to a provisional warrant..

[83] Section 20, which states that the Governor-General shall not refuse the turn of a person who is a citizen of, or a permanent resident in, Saint Vincent and the Grenadines solely on the ground that the person is not a citizen of the country making the request.

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

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

[85] However, in respect of the provisions contained in Article XIII (6) with respect to the obligation of the Requested State to report the final outcome of the prosecution when extradition is refused solely on the basis of nationality, the Committee believes it necessary for the country under review to consider adopting pertinent measures to discharge said obligation. (See Recommendation 6.4.1. in Section 6.4 of Chapter II of this Report).

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

[86] Saint Vincent and the Grenadines did not refer to results in this area in its response. Accordingly, the Committee will make a recommendation to it so that, through the organs or agencies responsible for processing incoming and outgoing extradition requests, respectively, 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 6.4.2. in Section 6.4 of Chapter II of this Report).

[87] By the same token, the Committee believes that it would be useful for the country under review to consider adoption of appropriate measures to benefit from a greater use of the Convention in cases of extradition, which could include, among other measures, implementation of training programs detailing the possibility of applying the Convention to extradition cases, specifically designed for judicial and administrative authorities with competence in this area. (See Recommendation 6.4.3. in Section 6.4 of Chapter II of this Report).

## **6.4. Conclusions and recommendations**

[88] 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:

**[89] Saint Vincent and the Grenadines has adopted measures regarding extradition, as provided in Article XIII of the Convention, as described in Chapter II, Section 6 of this Report.**

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

- 6.4.1. Adopt the relevant measures to inform, in due course, a requesting state to which it refuses an extradition request for an offense that it has criminalized in accordance with the Convention, solely on the basis of the nationality of the person sought, on the final outcome of the case, which, as a consequence of that refusal, it has

submitted to its competent authorities for prosecution in accordance with Article XIII (6) of the Convention (see Chapter II, Section 6.2 of this Report).

- 6.4.2 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 with respect to extradition requests formulated to other States Parties to the Convention, for the investigation or prosecution of the offenses that the country under review has criminalized in accordance therewith as well as the steps that have been taken to respond to similar request from other States Parties. (See Chapter II, Section 6.3 of this Report).
- 6.4.3 Adopt appropriate measures to benefit from a greater use of the Inter-American Convention against Corruption in cases of extradition, which could include, among other measures, implementation of training programs detailing the possibility of applying the Convention to extradition cases, specifically designed for judicial and administrative authorities with competence in this area (See Chapter II, Section 6.3 of this report).

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

#### **FIRST ROUND**

[91] With respect to implementation of the recommendations issued to Saint Vincent and the Grenadines in the report from the First Round on which it did not supply information with regard to progress in their implementation in its response to Section II of the Questionnaire for the Second Round, or on those for which it supplied information but which the Committee considered in Section IV of the report for that round that they needed additional attention, and on the basis of the information available to it, referring to progress in implementation subsequent to that report, the Committee notes the following:

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

##### **1.1. Standards of conduct to prevent conflicts of interest and mechanisms to enforce them**

▪ Recommendation:

*“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>22/</sup>

*a. Strengthen, complement and update the standards governing the conduct of public servants in general, including those provisions designed to prevent conflicts of interest, without*

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22. See p. 14 of this report, available at: [http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_vct\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_vct_en.pdf)

*prejudice to systems intended for specific sectors, whose particular nature might require specialized treatment.*

- b. *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.*
- c. *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.*
- d. *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.*

[92] In its response<sup>23/</sup> the country under review presents information additional to that reviewed by the Committee in the Report from the Second Round with respect to the measures of the foregoing recommendation. In this regard, the Committee notes as a step which contributes to progress in its implementation is the enactment of the Roads, Buildings and General Services Act, 2008, No. 23 of 2008, which specifically deals with the disclosure of members interests.

[93] The Committee takes note of the steps taken by the country under review to advance in the implementation of the measures of the foregoing recommendation, as well as reiterates the need for it to continue to giving attention thereto.

## **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 require information on their implementation or which required additional attention within the framework of the Second Round.<sup>24/</sup>

*“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.”*

[94] In its response<sup>25/</sup> the country under review did not present additional information that was not already reviewed by the Committee in the Report of the Second Round with respect to the foregoing recommendation. As such, the Committee reiterates the need for the country under review to give additional attention to implementation thereto.

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23. See response of Saint Vincent and the Grenadines to the Questionnaire in the Third Evaluation Round, pp. 19-21.

24. See pp. 14 and 15 of this report, available at: [http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_vct\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_vct_en.pdf)

25. See response of Saint Vincent and the Grenadines to the Questionnaire in the Third Evaluation Round, p. 21.

### **1.3. Standards of conduct and mechanisms concerning 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:

*“Developing and strengthening mechanisms 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>26/</sup>

a. *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.*

[95] In its response<sup>27/</sup> the country under review presents information additional to that reviewed by the Committee in the Report from the Second Round. In this regard, the Committee notes, as a step that contributes to the progress in the implementation of the measure a) of the foregoing recommendation, the launching of a *“crime hotline, thus any act of crime (including corruption) can be reported anonymously to the police by telephone or even through mail. If the caller provides viable and legally admissible evidence then the police can start with an investigation. A public servant can use this mechanism to report any act of corruptions. All reports are kept confidential”*

[96] The Committee takes note of the steps taken by the country under review to advance in its implementation of the measures of the foregoing recommendation as well as reiterates the need for it to continue to give attention thereto.

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

▪ Recommendation:

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

▪ Measures 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>

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*

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26. See p. 15 of this report, available at: [http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_vct\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_vct_en.pdf)

27. See response of Saint Vincent and the Grenadines to the Questionnaire in the Third Evaluation Round, pp. 21-22.

28. See pp. 15 and 16 of this report, available at: [http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_vct\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_vct_en.pdf)

*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. *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.*

[97] In its response<sup>29/</sup> the country under review did not present additional information that was not already reviewed by the Committee in the Report of the Second Round with respect to the measures of the foregoing recommendation. As such, the Committee reiterates the need for the country under review to give additional attention to implementation thereto.

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

- Recommendation 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>

*“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 to permit effective institutional coordination, as well as periodic evaluation and monitoring, of the measures they adopt.”*

[98] In its response<sup>31/</sup> the country under review did not present additional information that was not already reviewed by the Committee in the Report of the Second Round with respect of the foregoing recommendation. As such, the Committee reiterates the need for the country under review to give additional attention to implementation thereto.

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

#### **4.1. General participation mechanisms**

- Recommendation 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>

*“Establish a body with specific competence in the efforts destined to prevent corruption that includes civil society and nongovernmental organizations, taking into account the existing legal initiative (Civil Society Organizations Draft Bill).”*

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29. See response of Saint Vincent and the Grenadines to the Questionnaire in the Third Evaluation Round, p. 22.

30. See p. 16 of this report, available at: [http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_vct\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_vct_en.pdf)

31. See response of Saint Vincent and the Grenadines to the Questionnaire in the Third Evaluation Round, p. 23.

32. See p. 16 of this report, available at: [http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_vct\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_vct_en.pdf)

[99] In its response the country under review did not present additional information that was not already reviewed by the Committee in the Report of the Second Round with respect of the foregoing recommendation. As such, the Committee reiterates the need for the country under review to give additional attention to implementation thereto.

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

▪ Recommendation:

*“Strengthen the mechanisms to ensure access to information.”*

▪ Measures 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>

- a) *Adopt, as soon as possible, the necessary measures for the promulgation and full entry into force of the Freedom of Information Act (Act No. 27) of 2003.*
- b) *Establish mechanisms to enforce obligations of public authorities under the Freedom of Information Act (Act No. 27) of 2003, including a system of penalties for public servants who breach those obligations.*
- c) *Consider the establishment of administrative procedures by which decisions of public authorities made under the Freedom of Information Act (Act No. 27) of 2003 may be appealed.*
- d) *Implement training and awareness-raising programs on mechanisms for access to public information, in order to facilitate their comprehension by public servants and members of the public, as well as to improve the use of the technology available for that purpose.*

[100] In its response the country under review did not present additional information that was not already reviewed by the Committee in the Report of the Second Round with respect to the measures of the foregoing recommendation. As such, the Committee reiterates the need for the country under review to give additional attention to implementation thereto.

#### **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>34/</sup>

▪ Recommendation 4.3.1.:

*“Create consultation mechanisms to enable civil society and nongovernmental organizations to generate opinions and proposals to be taken into account in preventing, detecting, investigating, and punishing corruption.”*

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33. See p. 17 of this report, available at: [http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_vct\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_vct_en.pdf)

34. See p. 17 of this report, available at: [http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_vct\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_vct_en.pdf)

- Recommendation 4.3.2.:

*“Design and implement programs to publicize consultation mechanisms and, as appropriate, provide training and instruments necessary for effective implementation of those mechanisms”.*

[101] In its response the country under review did not present additional information that was not already reviewed by the Committee in the Report of the Second Round with respect to the foregoing recommendations. As such, the Committee reiterates the need for the country under review to give additional attention to implementation thereto.

#### **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>35/</sup>

- Recommendation 4.4.1:

*“Develop -taking into account 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.”*

[102] In its response the country under review did not present additional information that was not already reviewed by the Committee in the Report of the Second Round with respect to the foregoing recommendations. As such, the Committee reiterates the need for the country under review to give additional attention to implementation thereto.

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

- Recommendation:

*“Establish mechanisms to encourage participation by civil society and nongovernmental organizations in the follow-up of public administration and to 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>36/</sup>

*a. Promote, where appropriate, methods to allow, facilitate and assist civil society and nongovernmental organizations to engage in activities in the follow-up of public administration and prevention of corruption.*

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35. See pp. 17 and 18 of this report, available at: [http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_vct\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_vct_en.pdf)

36. See p. 18 of this report, available at: [http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_vct\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_vct_en.pdf)

- b. *Design and implement specific programs to disseminate mechanisms to encourage participation in follow-up on public administration and, as appropriate, provide the necessary training and tools for the effective implementation of those mechanisms.*

[103] In its response,<sup>37/</sup> the country under review did not present additional information that was not already reviewed by the Committee in the Report of the Second Round with respect to the measures of the foregoing recommendation. As such, the Committee reiterates the need for the country under review to give additional attention to implementation thereto.

## 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>38/</sup>

- Recommendation 5.1.1:

*“Design and implement a comprehensive information and training program for appropriate government authorities and officials, to ensure that they are familiar with and able to apply mutual assistance provisions regarding investigation or prosecution of acts of corruption contained in the Convention and other treaties signed by Saint Vincent and the Grenadines.”*

- Recommendation 5.1.2:

*“Design and implement an information program that enables the authorities of Saint Vincent and the Grenadines to keep permanent track of mutual assistance requests in relation to acts of corruption, in particular those provided for in the Convention.”*

[104] In its response<sup>39/</sup> the country under review did not present additional information that was not already reviewed by the Committee in the Report of the Second Round with respect to the foregoing recommendations. As such, the Committee reiterates the need for the country under review to give additional attention to implementation thereto.

### 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>40/</sup>

- Recommendation 5.2.1:

*Identify specific areas in which Saint Vincent and the Grenadines considers it needs technical cooperation from other States Parties to strengthen its capacities to prevent, detect, investigate and punish acts of corruption. The State under review should also identify and ascribe priority to requests for mutual technical cooperation.*

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37. See response of Saint Vincent and the Grenadines to the Questionnaire in the Third Evaluation Round, p. 25.

38. See pp. 18 and 19 of this report, available at: [http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_vct\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_vct_en.pdf)

39. See response of Saint Vincent and the Grenadines to the Questionnaire in the Third Evaluation Round, pp. 26-26.

40. See pp. 18 and 19 of this report, available at: [http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_vct\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_vct_en.pdf)

- Recommendation 5.2.2:

*Continue efforts to exchange technical cooperation with other States Parties on the most effective ways and means to prevent, detect, investigate, and punish corruption.*

[105] In its response<sup>41/</sup> the country under review did not present additional information that was not already reviewed by the Committee in the Report of the Second Round with respect to the foregoing recommendations. As such, the Committee reiterates the need for the country under review to give additional attention to implementation thereto.

## 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>42/</sup>

- Recommendation 6.1:

*“Designate, in accordance with the prescribed procedures, the central authority or authorities for the purposes of international assistance and cooperation provided in the Convention”*

- Recommendation 6.2:

*“Notify the OAS General Secretariat, in accordance with the prescribed formalities, of the designation of the central authority or authorities mentioned in the foregoing point.”*

[106] In its response<sup>43/</sup> the country under review did not present additional information that was not already reviewed by the Committee in the Report of the Second Round with respect to the foregoing recommendations. As such, the Committee reiterates the need for the country under review to give additional attention to implementation thereto.

## 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>44/</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*

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41. See response of Saint Vincent and the Grenadines to the Questionnaire in the Third Evaluation Round, p. 26.

42. See p. 19 of this report, available at: [http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_vct\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_vct_en.pdf)

43. See response of Saint Vincent and the Grenadines to the Questionnaire in the Third Evaluation Round, p. 26.

44. See pp. 19 and 20 of this report, available at: [http://www.oas.org/juridico/english/mesicic\\_II\\_inf\\_vct\\_en.pdf](http://www.oas.org/juridico/english/mesicic_II_inf_vct_en.pdf)

*Technical Secretariat. For said purposes, Saint Vincent and the Grenadines 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.”*

[107] In its response<sup>45/</sup> the country under review did not present additional information that was not already reviewed by the Committee in the Report of the Second Round with respect to the foregoing recommendations. As such, the Committee reiterates the need for the country under review to give additional attention to implementation thereto.

## **SECOND ROUND<sup>46/</sup>**

[108] The Committee offers the following observations with respect to the implementation of the recommendations made to Saint Vincent and the Grenadines in the Report from the Second Round, based on the information available to it:

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

#### **1.1. Systems of Government Hiring**

▪ Recommendation:

*“Strengthen the systems of government hiring.”*

▪ Measures suggested by the Committee:

a) *Develop, through the relevant legal and/or administrative procedures, the different stages that comprise the process of selecting and appointing public servants, by adopting provisions and clearly defined criteria that ensure access to the public service, always taking into account the principles of openness, equity and efficiency as provided in the Convention. (See Section 1.1.2 of Chapter II of this report).*

b) *Continue to strengthen the Public Service Commission so that it has the necessary human and financial resources and the adequate operational independence to administer the hiring system with objectivity and impartiality, and to objectively discharge its duties. (See Section 1.1.2 of Chapter II of this report).*

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45. See response of Saint Vincent and the Grenadines to the Questionnaire in the Third Evaluation Round, p. 27.

46. The section references that appear in parentheses in the recommendations and measures transcribed in italics allude to the report from the Second Round of Review

- c) *Adopt, through the relevant legal and/or administrative procedures, provisions establishing adequate control mechanisms to ensure strict compliance with the norms for the selection of public servants. (See Section 1.1.2 of Chapter II of this report).*
- d) *Adopt, through the appropriate legal and/or administrative procedures, provisions and mechanisms that contain clearly defined criteria for the advertisement of opportunities or vacancies into the public service, provide for their content and form as well as the time frame in which they should be advertised, and which take into account the use of the mass media, such as newspapers with national circulation and/or websites, among others. (See Section 1.1.2 of Chapter II of this report).*
- e) *Adopt, through the respective legal and/or administrative procedures and in keeping with the principle of due process, provisions for the establishment of administrative challenge mechanisms to clarify, modify or revoke substantive acts that are part of the procedures to recruit and select personnel, ensuring a timely, objective, impartial, and effective procedure. (See Section 1.1.2 of Chapter II of this report).*

[109] With respect to measure a) of the foregoing recommendation, in its Response<sup>47/</sup>, the country under review presents the following information:

[110] *“In February 2009, the Director of the Public Sector Reform Unit of the government of Saint Vincent and the Grenadines asked CARICAD to provide a Facilitator to conduct workshops in job description writing. The need for this training was identified by the Unit following a recently concluded reclassification exercise, when the Job Evaluation Task Team undertaking the exercise found that job descriptions were written in different forms. Therefore, as part of its Work Plan for 2009, the Public Sector Reform Unit decided to conduct training sessions in Job Description Writing throughout the Public Service and asked CARICAD to design and deliver the training. CARICAD provided a Facilitator, Ms. Lynette Andrew, to design and deliver a two-day workshop. The workshop was conducted March 30-31, 2009”*

[111] The Committee takes note of the steps taken by the country under review to advance in its implementation of measure a) of the foregoing recommendation and the need for it to continue to give attention thereto.

[112] The Committee also notes the need for that country under review to give additional attention to the rest of the measures of the foregoing recommendation, bearing in mind that it does not refer to its implementation in its Response.

## **1.2. Systems for government procurement of goods and services**

- **Recommendation:**

*“Promote the adoption of standards that guarantee the principles of openness, equity and efficiency as provided in the Convention, in government systems for the procurement of goods and services.”*

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47. See response of Saint Vincent and the Grenadines to the Questionnaire in the Third Evaluation Round, p. 29.

▪ Measures suggested by the Committee:

- a. *Adopt, taking into account the existing legal initiative, a legal instrument of general application and with the force of law to regulate government systems for the procurement of goods and services, based on the principle of public tendering, without detriment to the possibility of establishing different modalities of tendering in exceptional cases that are clearly set forth in the law. (See Section 1.1.2 of Chapter II of this report).*
- b. *Develop provisions that establish control mechanisms and governing or administrative authorities to monitor compliance with the norms governing government procurement of goods and services and that ensure that they have the necessary human and financial resources and operational independence to objectively discharge their duties free from undue interference or pressures. (See Section 1.1.2 of Chapter II of this report).*
- c. *Develop and implement, through the corresponding authority, a regime of sanctions for contractors who fail to abide by the principles and duties of public contracting. (See section 1.1.2 of Chapter II of this Report.)*
- d. *Develop provisions that establish the creation of registries of suppliers or bidders as an eligibility requirement to participate in government contracting processes for certain categories of contracts. These provisions should indicate the minimum content of such registries and allow for the use of information technology to create, access, and update them. (See Section 1.1.2 of Chapter II of this report).*
- e. *Develop provisions for the use of electronic media and information systems for public tenders in the systems for the procurement of goods and services, in order to ensure openness, equity and efficiency as provided in the Convention. (See Section 1.1.2 of Chapter II of this report).*
- f. *Develop provisions to regulate public works contracts, including the implementation of control systems for each particular contract which, in view of its magnitude, stipulates the audits or monitoring of the execution of the contract by the contracting entity or its designate; ensures citizen oversight or supervision; imposes the requirement to report periodically on the progress of the contract; and makes it possible to determine whether the anticipated cost-benefit ratio was actually obtained and whether the quality of the work is consistent with the agreement. (See Section 1.1.2 of Chapter II of this report).*
- g. *Develop provisions that establish clear and objective criteria for the selection of contractors. (See Section 1.1.2 of Chapter II of this report).*
- h. *Develop provisions that regulate, in keeping with the principle of due process, challenge mechanisms relating to the substantive acts of the tendering process, such as the basis for the tender or bid, the rejection of bidders, and the designation of the winner, which are designed to clarify, modify, or revoke such acts. (See Section 1.1.2 of Chapter II of this report).*

[113] In its Response, the country under review did not refer to the measures of the aforementioned recommendation. Accordingly, the Committee takes note of the need for the country under review to give additional attention to its implementation.

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

▪ Recommendation:

*“Adopt, through the corresponding authority, a comprehensive legal and regulatory framework that provides protection of 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 persons who report acts of corruption 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 offer witnesses the same guarantees as public servants and private citizens;*
- f) *Mechanisms to 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 provide for administrative and criminal sanctions for the failure to observe the rules and/or duties relating to protection;*
- i) *The competence of the judicial and administrative authorities in this area, clearly distinguishing one from the other.*

[114] In its response, the State under review presents information which it believes is related to the implementation of the foregoing recommendation.<sup>48/</sup> However, the Committee notes the need for Saint Vincent and the Grenadines to give further attention to the implementation of said measure and to the other measures contained in the recommendation.

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48. See response of Saint Vincent and the Grenadines to the Questionnaire in the Third Evaluation Round, p. 31.

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

▪ Recommendation:

*“Adapt and/or expand, as appropriate, its criminal legislation, in order to include the elements of those acts of corruption set out in Article VI.1 of the Convention.”*

▪ Measures suggested by the Committee:

- a) *Criminalize the fraudulent use or concealment of property derived from any of the acts referred to in Article VI(1) of the Convention, in accordance with paragraph (d) of the same Article. (See Section 3.2 of Chapter II of this report).*
- b) *To include the modalities of participation as a principal, coprincipal, instigator, accomplice or accessory after the fact, or in any other manner, in the commission or attempted commission of, or in any collaboration or conspiracy to commit, any of the acts referred to in Article VI(1) of the Convention, in accordance with paragraph (e) of the same Article. (See Section 3.2 of Chapter II of this report).*

[115] In its Response, the country under review did not refer to the measure a) of the aforementioned recommendation. Accordingly, the Committee takes note of the need for the country under review to give additional attention to its implementation.

[116] As regards measure b) of the above recommendation, the Committee noted for the record in its report on the Second Round that Saint Vincent and the Grenadines had supplied information after the deadline for its response to the questionnaire in that Round which concerned the existence of provisions in the Criminal Code that refer to the modes of participation mentioned in Article VI(1)(e) of the Convention. Accordingly, at this time the Committee believes it appropriate to consider this measure to have been satisfactorily met.

### 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”.*

[117] In its Response, the country under review did not refer to the aforementioned recommendations. Accordingly, the Committee takes note of the need for the country under review to give additional attention to its implementation.