Promoting public participation and anti-corruption education

**External indicator** | World Justice Project, Open Government Score: 0.72/1
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**Qualitative indicators of good practice:**
- Several laws, such as the Information Disclosure Law, Local Autonomy Law and Public Comment Procedure, provide the framework for public participation.
- At the local level, city council meetings provide a space for citizens to learn about government plans and ask questions.
- Training and awareness programs on issues, such as foreign bribery, are carried out by professional bodies such as the Japanese Institute of Certified Public Accountants (JICPA).

Enhancing the role of audit in tackling corruption

**External indicator** | Open Budget Index: 61/100
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**Qualitative indicators of good practice:**
- Audit regulations for different types of companies are set out in the Financial Instruments and Exchanges Act and the Companies Act.
- The Accounting Standards Board of Japan (ASBJ) and the Board of Audit provide oversight for private companies and state agencies respectively.
- A proposal has been made to reform the audit law to provide more enforcement power to the Japan Institute of Certified Public Accountants.
- An OECD report calls for increased obligations for auditors and accountants to report foreign bribery cases by creating reporting guidelines and providing training.
- The Open Budget Survey 2021 oversight score for Japan’s Board of Audit is 78 compared to a global average score of 63.

Professional enablers of money laundering

**External indicator** | Financial Action Task Force (FATF) IO4: Moderate effectiveness
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**Qualitative indicators of good practice:**
- Definition of professional enablers is comprehensive and includes bankers, accountants, lawyers, real estate agents, dealers or precious stones as well as telephone service providers.
- FATF recommends improving customer due diligence by DNFBPs, as well as including some DNFBPs from reporting on suspicious transactions, among others.

Promoting anti-corruption in the renewable energy sector

**External indicator** | N/A
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**Qualitative indicators of good practice:**
- Japan’s Green Growth Strategy aims to expand the renewable energy sector to be carbon neutral by 2050, as well as phase out inefficient coal power plants by 2030.
- There are public consultations and mechanisms for citizens to engage in energy projects, especially in order to build public trust in nuclear energy projects.
- Some examples of transparency initiatives identified by the IEA include labeling and incentives system under the Building Energy Efficiency Act to strengthen information and transparency on energy-saving by buildings; price transparency and reporting as well as sharing experiences and best practices on liquid natural gas through a cooperation agreement with India and the European Union.