Enhancing the role of audit in tackling corruption

**External indicator**  
Open Budget Index: 82/100

**Qualitative indicators of good practice:**

- Mexico has a mixed approach to corporate governance. Código de Mejores Prácticas Corporativas (Code of Principles and Best Practices in Corporate Governance) follows the OECD Principles of Corporate Governance and is non-binding, while the Commercial Code requires companies to maintain certain minimum accounting standards which are mandatory by law. Companies’ audit committees are supervised by the Companies and Intellectual Property Commission (CIPC).
- The Open Budget Survey 2021 oversight score for Mexico’s Auditoría Superior de la Federación (ASF) is 78 compared to a global average score of 63.

Promoting public participation and anti-corruption education

**External indicator**  
World Justice Project, Open Government Score: 0.56/1

**Qualitative indicators of good practice:**

- Public participation in social development projects is ensured through the General Act on Social Development (Article 67-71). Civil society observation of public procurement is guaranteed through Public Works and Related Services Act (Article 27, IV) and Public-Sector Procurement, Leasing, and Services Act (Article 26, IV).
- Mexico is a member of the Open Government Partnership. OGP’s independent reporting mechanism (IRM) recommends designing a strategy to include the citizenry by identifying specific mechanisms to increase citizens’ participation in designing the National Action Plans (NAP).

Professional enablers of money laundering

**External indicator**  
Financial Action Task Force (FATF) IO4: Moderate effectiveness

**Qualitative indicators of good practice:**

- All designated non-financial business professionals (DNFBPs) are subject to anti-money laundering regulations, and regulated by the Servicio de Administración Tributaria (SAT).
- FATF recommends registering accountants and lawyers with the SAT, as well as requiring DNFBPs to assess money laundering risks (including in high-risk sectors), carrying out customer due diligence, and reporting suspicious activities.

Promoting anti-corruption in the renewable energy sector

**External indicator**  
Resource Governance Index: 59/100 (Weak)

**Qualitative indicators of good practice:**

- Legal frameworks related to licensing, local impacts, environmental protection, federal budget law, hydrocarbons and mining sector are in place to regulate the energy sector.
- Progress has been made with the publication of all oil procurement contracts on the state-owned website oil company, Pemex.
- Mexico can improve its resource governance by increasing the space for civil society and journalists to advocate for and report on resource governance issues.