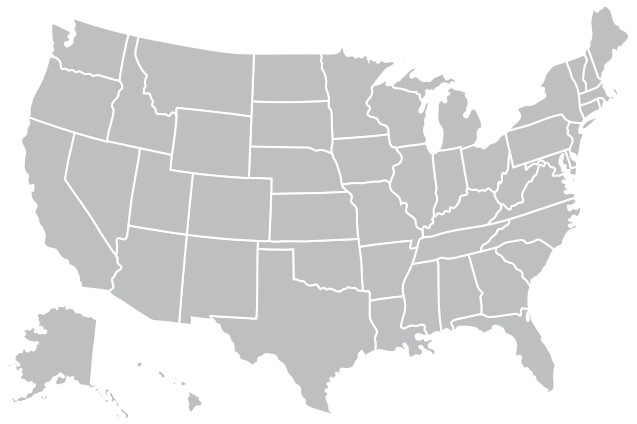


# G20 MEMBER

# US



## Enhancing the role of audit in tackling corruption

**External indicator** Open Budget Index: 68/100

Qualitative indicators of good practice:

- » The Government Accountability Office (GAO) is the Supreme Audit Institution of the United States. The [International Budget Partnership](#) 2021 SAI oversight score for the US is 95 compared to a global average score of 63; this is indicative of a high level of oversight.
- » The GAO also runs the [FraudNet](#) service which allows anyone to report fraud, waste, abuse, and mismanagement of federal funds. It also provides [international training](#) on the role of SAI in detecting fraud.



## Promoting public participation and anti-corruption education

**External indicator** World Justice Project, Open Government Score: 0.73/1



Qualitative indicators of good practice:

A number of US government agencies including the Department of Justice (DoJ) and Securities and Exchange Commission conduct frequent outreach to the private sector in relation to the US anti-bribery legislation. The DoJ provides regular updates and guidance including responding to queries from the private sector.

» The US State Department is also actively engaged in sharing best practices with other countries, for example [holding roundtables with experts and publishing guidance](#).

## Professional enablers of money laundering

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

Qualitative indicators of good practice:

- » Currently, the legal and accountancy sector are not within scope of the US AML regulations. This has been identified by [FATF as a significant weakness](#).
- » The Establishing New Authorities for Businesses Laundering and Enabling Risks to Security Act or the ENABLERS Act aims to regulate the professional enablers. It was [approved by the House of Representatives in July 2022](#) but it remains to be seen whether it will be approved by the Senate.



## Promoting anti-corruption in the renewable energy sector

**External indicator** Resource Governance Index: 74/100 (Gulf of Mexico)

Qualitative indicators of good practice:

- » The Gulf of Mexico scores 74/100 in the [Resource Governance Index](#); in relation to control of corruption, it scores highly (94/100).
- » The US was in the process of implementing Extractives Industries Transparency Initiative (EITI) standards [but withdrew in 2017](#) due to the lack of commitment for companies to disclose corporate income tax payments. The US remains a supporter of EITI.

