

68TH COMMONWEALTH PARLIAMENTARY CONFERENCE

The Commonwealth – A Global Partner

WORKSHOP RESEARCH BRIEFING

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Executive Summary

The integrity of a democracy is fundamentally linked to the financial transparency of its core institutions. As public trust in governance faces a global crisis, ensuring that Parliaments and political processes are free from undue influence is an imperative for maintaining legitimacy. This report examines the multifaceted nature of financial transparency, distinguishing between parliamentary fiscal oversight and electoral financing. It provides an in-depth analysis of the critical role played by Parliamentary Committees, particularly Public Accounts Committees (PACs), and scrutinises the challenges and reforms surrounding campaign donor transparency.

The analysis reveals a "transparency paradox," where the simple act of disclosure does not automatically lead to better governance or increased public trust. Instead, the efficacy of transparency mechanisms is contingent upon a mix of factors, including citizen capacity to evaluate information and the presence of robust, independent oversight bodies. Case studies from Commonwealth jurisdictions demonstrate an implementation gap, where political dynamics or institutional inertia can present challenges to the effective functioning of well-designed frameworks.

A central finding of this briefing is the profound link between opaque political financing, often termed "dark money," and the proliferation of disinformation and misinformation. The report explores how the lack of public knowledge about who funds political messages can contribute to the spread of misleading content, thereby impacting public trust and electoral integrity. Therefore, reforms to financial transparency in elections are not merely anti-corruption measures; they are essential tools for safeguarding the information space.

This updated briefing also highlights the essential symbiotic relationship between Parliaments and Supreme Audit Institutions (SAIs), which serve as the primary external auditors of government spending. It examines the work of ombudsmen and anti-corruption commissions in promoting integrity and accountability and underscores the importance of parliamentary codes of conduct and registers of interest as vital tools for regulating the behaviour of public officials. The report also explores the growing global movement towards 'Open Parliaments' and 'Open Government,' which seeks to enhance public participation and trust through greater access to information.

The briefing concludes with actionable recommendations for Parliaments, electoral bodies, and international organisations. These include legislating for the greater independence and enforcement power of PACs, mandating real-time and machine-readable disclosure of political donations, and extending transparency requirements to the digital realm. A sustained, multi-pronged effort is required to move from the mere appearance of transparency to a system of genuine and effective accountability.

Introduction: The Democratic Imperative for Financial Transparency

The foundation of a robust and healthy democracy rests upon a compact of trust between the governed and their government. However, a global decline in public confidence in democratic institutions has been widely observed. Financial transparency, therefore, stands as a critical pillar for restoring and maintaining this legitimacy. It operates on the principle that when the public can scrutinise how money is raised and spent by elected officials and governments, they can be confident that decisions are made in the public interest, not for private or special gain.

For the purpose of this report, financial transparency is addressed in two primary dimensions: first, the oversight of government expenditure by parliamentary bodies; and second, the regulation and disclosure of funding for political parties and election campaigns. Each of these areas presents its own set of unique challenges and opportunities for reform.

This analysis, however, begins with a recognition of a central and often overlooked tension: the "transparency paradox". While there is a widespread belief that more transparency is inherently good for democracy, evidence suggests that its effects are "fluid, constructed, and context-specific".¹ The premise that transparency provides legitimacy by offering access to truth is, in some contexts, a false one.²

Increased transparency does not automatically lead to improved behaviour, greater public trust, or better policy outcomes.¹ In some cases, it can have unintended negative consequences, such as hindering a lawmaker's ability to negotiate and compromise for fear of public backlash, potentially leading them to take more extreme positions.¹ This is because the public's perception of transparency is often based on superficial "cues" from the media rather than on a deep evaluation of complex financial data. Furthermore, citizens often lack the time, capacity, or access to timely and meaningful information to properly evaluate the disclosures they receive. As a result, technical documents and candidate financial statements may be uncovered and used in a distorted way by political consultants or special interests, serving purposes other than democratic accountability.

This paradox dictates a more nuanced approach. True transparency cannot be achieved through disclosure alone; it requires a combination of instruments tailored to the specific context of each democracy. These instruments must address the asymmetry between the information provided and the public's ability to engage with it, necessitating measures that enhance public education, citizen capacity, and the independence of oversight bodies. This briefing will therefore explore these complexities in detail, moving beyond a simplistic view to offer a comprehensive set of recommendations for genuine, effective change.

Part I: Parliamentary Oversight as a Pillar of Financial Integrity

The Role and Remit of Public Accounts Committees (PACs)

Public Accounts Committees (PACs) are a cornerstone of financial oversight within parliamentary democracies, particularly those operating under the Westminster tradition. Their fundamental role is to scrutinise government financial expenditure and ensure that public funds are managed with "economy, efficiency, and effectiveness".⁴ PACs examine the value for money of government projects, programmes, and service delivery, acting as a crucial mechanism for ensuring transparency, accountability, and honesty in the operation of government.^{2, 3, 2}

The efficacy of a PAC is largely dependent on its relationship with the country's Supreme Audit Institution (SAI), such as the Auditor General or National Audit Office.⁴ The SAI acts as an independent, fact-finding body, providing the PAC with detailed audit reports on the appropriation of government funds.⁸ The PAC's work is a review of these reports, allowing it to summon government officials, question financial management, and recommend corrective actions and reforms.⁸ This symbiotic relationship is designed to create a powerful feedback loop: the SAI identifies irregularities, and the PAC holds the executive accountable for them.

Comparative Case Studies of PACs in the Commonwealth

The effectiveness of PACs varies significantly across different jurisdictions, often reflecting the political environment and institutional safeguards in place.

- **India:** The Indian PAC, established in 1921, is one of the country's most respected Parliamentary Committees.⁸ It is traditionally chaired by a member from the opposition, a practice that began in 1967 and is seen as critical for ensuring its unbiased scrutiny of government financial operations.¹⁰ The committee operates as a "watchdog" over executive actions, scrutinising financial accounts and the audit reports of the Comptroller and Auditor General (CAG).⁸ A key strength of the Indian PAC is its ability to build non-partisan consensus, largely because its meetings are held behind closed doors. This setting encourages constructive dialogue and allows members from different political backgrounds to collaborate on findings without the pressure of public confrontation.⁸
- **Malaysia:** The Malaysian PAC presents a case study in the challenges of parliamentary oversight. The committee gained prominence during the investigation into the 1Malaysia Development Berhad (1MDB) scandal, which exposed an urgent need for financial and institutional reform.¹¹ However, the investigation also brought to light discussions about the influence of political pressures, with some opposition Parliamentarians alleging that the probe was prematurely terminated and without hearing all evidence.¹¹ This demonstrates that even a powerful oversight body can face challenges when key agencies, such as the Malaysian Anti-Corruption Commission (MACC), remain under executive control.¹¹ The lack of institutional autonomy and the dominant role of a single party can significantly affect the PAC's ability to act as a meaningful check on power.¹²

That being said, in recent years, a number of positive reforms have taken place to strengthen the PAC. Namely:

- **Tabling PAC Reports for Debate in Parliament:** In a historic move on 18 July 2024, PAC reports began being formally debated in Parliament and undergo rigorous parliamentary scrutiny, enhancing transparency and public awareness.
- **Conducting Site Visits:** Instead of relying solely on reports and testimonies, PAC Members now conduct site visits to government projects under scrutiny. This allows the PAC to directly assess project implementation, identify challenges and ensure that allocated funds are utilised effectively.
- **Public Access to PAC Reports:** To enhance transparency, PAC reports are now more accessible to the public through online platforms, allowing Malaysians to stay informed about government spending and accountability measures.⁷⁶
- **South Africa:** South Africa's Standing Committee on Public Accounts (SCOPA) serves as another model of a powerful and independent PAC.⁹ It is traditionally chaired by a member of an opposition party, a practice that is seen to provide "obvious advantages" by ensuring the chair is immune from internal party backlash and more willing to communicate findings to the media and public.¹³ SCOPA has the constitutional power to summon any person to appear before it, provide evidence, or produce documents, making it a formidable tool for holding government officials to account.⁹ However, as outlined in reports from the civil society organisation OUTA (Organisation Undoing Tax Abuse), even this robust framework has faced challenges in the face of widespread corruption.¹⁴
- **Lesotho:** In Lesotho, the Auditor-General submits audit reports to the Minister of Finance, who then tables them in Parliament. This potentially introduces a point of executive interference and delay, which undermines the Auditor-General's independence. Furthermore, the financial dependency of legislative committees on the executive is a common vulnerability.⁸¹

The PAC Efficacy Challenge: The Implementation Gap

The analysis of Commonwealth PACs reveals a profound challenge that extends beyond the mere existence of a committee. The core issue is often not the PAC's ability to find and report on financial irregularities but its power to ensure that its recommendations are acted upon. This is a critical "implementation gap".¹⁶

When Parliament, as a whole, faces challenges in holding the executive to account, or when it is internally compromised, even powerful oversight mechanisms like the PAC can become a mere "tick-box exercise".¹⁴ To close this gap, reforms must focus not just on the PAC's powers but on the entire parliamentary ecosystem, including increasing the resources for oversight, ensuring greater cooperation from government departments, and legislating for mandatory follow-up on committee recommendations.¹⁴

Table 1: Comparative Analysis of Public Accounts Committees in the Commonwealth

Country/ Jurisdiction	Key Powers	Relationship with SAI	Key Challenges
India	Reviews CAG reports; Can summon government officials; Traditionally chaired by opposition member; Builds non-partisan consensus. ⁸	Symbiotic relationship with Comptroller and Auditor General (CAG). ¹⁰	No power to question policy decisions, only expenditure ⁸ ; Lack of enforcement for follow-up on recommendations. ¹⁰
Malaysia	Reviews Auditor General reports; Can call additional witnesses. ¹¹	Works with Auditor General's office. ¹¹	Vulnerable to political interference from the executive, which can impact investigations ¹¹ ; Lack of institutional autonomy. ¹²
South Africa	Chaired by opposition member; Power to summon any person and require reports. ⁹	Relies on reports from the Auditor-General. ⁹	Challenges in implementing anti-corruption recommendations; limited resources and uncooperative departments. ¹⁴
Canada	Independent, non-partisan financial and economic analysis from the Parliamentary Budget Officer (PBO) and oversight through the Auditor General. ¹⁸	The PBO and Auditor General provide distinct but complementary services, with the PBO focused on prospective analysis and the Auditor General on retrospective assurance. ¹⁸	The PBO has faced challenges in obtaining information from government departments, leading to a need for a clear information protocol. ¹⁸

The Role of Supreme Audit Institutions (SAIs) in Parliamentary Financial Scrutiny

Supreme Audit Institutions (SAIs) are a critical and independent part of a country's accountability framework, responsible for auditing government revenue and expenditure.²⁰ Most SAIs are established by a country's constitution or legislation, with their core function being to provide assurance that public resources are used as prescribed by law.²⁰ They are the independent

"watchdog" that monitors how the government uses the public purse and then reports its findings to Parliament, often directly to the Public Accounts Committee (PAC).⁶

This symbiotic relationship between the SAI and Parliament is a cornerstone of financial oversight. The SAI's detailed audit reports form the basis of the PAC's inquiries, enabling the committee to pinpoint cases of financial mismanagement and propose recommendations for improvement.⁸ Without these independent, technically robust reports, parliamentary oversight would be significantly weakened.

The global principles for effective and independent SAIs are enshrined in the Lima Declaration of Guidelines on Auditing Precepts.²² Adopted by the International Organization of Supreme Audit Institutions (INTOSAI) in 1977, this document is widely considered the "Magna Carta of government auditing" because it established the foundational principles for independent and objective public control.²² The declaration's core tenet is that effective government auditing is only possible if the SAI is independent of the entities it audits and protected from outside influence.²² The declaration explicitly states that the rule of law and democracy are essential premises for independent government auditing, and that this independence must be anchored in legislation.²³ The Lima Declaration also specifies that SAIs should have financial autonomy, with the right to apply for funds directly to the body that decides the national budget.²⁵ The principles of the declaration have been recognised by the United Nations General Assembly, underscoring their international importance for promoting efficiency and accountability in public administration.²²

SAIs perform three primary types of audits ²⁰:

- **Financial Audits:** These are certification audits that examine the accuracy, truth, fairness, and completeness of an organisation's financial statements.
- **Compliance Audits:** These reviews focus on the legality of government transactions and whether they adhere to legal and regulatory frameworks.
- **Performance Audits:** Also known as "Value for Money" audits, these scrutinise the economy, efficiency, and effectiveness of government projects and undertakings.

A key strength of SAIs is their independence from the executive branch of government. For example, in New Zealand, the Auditor-General is an Officer of Parliament, independent from both the Executive and Parliament in discharging his duties.²⁶ He is, however, answerable to Parliament for his stewardship of public resources.²⁶ This model ensures that the SAI can perform its functions without political interference, providing a crucial check on government power.⁶

Parliament's engagement with the SAI can be highly structured. In New Zealand, the Office of the Auditor-General supports Parliamentary Select Committees by providing briefings on its key audit findings and what it believes committees should be concerned about before they question an agency.²⁸ This ensures parliamentary scrutiny is well-informed and focused.²⁸

A significant challenge for SAIs is ensuring their reports are acted upon. In Pakistan, there are long time lags between the year of the accounts and when an audit report is discussed, making the

PAC's recommendations "redundant, time-barred or irrelevant".⁷ This issue, described as "the proverbial dog chasing its tail," highlights a systemic problem where SAIs' work is not being used in a timely or effective manner, thereby impacting the accountability loop.⁷

The Role of Ombudsmen, Anti-Corruption Commissions, and Other Bodies

Beyond the traditional Parliamentary Committees, many Commonwealth countries have established independent commissions and ombudsmen to strengthen the anti-corruption framework and provide a channel for public grievances. These bodies serve as a crucial complement to parliamentary oversight by acting as a first line of defence against maladministration and corruption.⁶

- **Ombudsmen:** In many countries, an ombudsman is an independent public official, often appointed by Parliament, who investigates complaints from citizens about government and public authorities.⁶ They play a vital role in ensuring government transparency and openness by scrutinising whether administrative actions align with the principles of good governance.⁶ Rwanda provides an example of a country with an ombudsman who liaises between citizens and institutions, as well as working to combat injustice and corruption. In Africa, the traditional role of the ombudsman has been "hybridised" to address emerging challenges like corruption and human rights, leading to the creation of a "New Ombudsman" model that is more flexible and powerful than its classical predecessor.²⁹
- **Anti-Corruption Commissions:** A number of Commonwealth countries have established dedicated anti-corruption commissions (ACAs) with mandates to investigate and prosecute corrupt acts.³⁰ In Botswana, the Directorate on Corruption and Economic Crime (DCEC) was established to investigate allegations of corruption, educate the public on its effects, and prevent it through the examination of policies and procedures.³² Similarly, Mauritius has the Independent Commission against Corruption (ICAC). While these agencies can be a huge strength in the fight against corruption, their effectiveness can be impacted by limited resources, insufficient mandates, and political interference, particularly in high-profile cases. For example, the 1MDB scandal in Malaysia demonstrated the challenges of holding power to account when agencies like the Malaysian Anti-Corruption Commission (MACC) are under executive control.¹¹
- **Commissions of Inquiry:** In South Africa, the Judicial Commission of Inquiry into Allegations of State Capture (the Zondo Commission) stands as a major example of a commission's work. The commission's report included a key recommendation to establish a permanent anti-corruption commission to investigate and publicly expose acts of state capture.³⁴ A crucial part of this proposed commission's mandate would be to "keep an eye on how Parliament performs its oversight function" and whether it is holding the executive to account effectively.³⁴ However, as noted by the civil society organisation OUTA, Parliament itself has faced challenges in acting on the recommendations of the State Capture Commission within its self-imposed timeframe.¹⁴ This case illustrates the critical weakness of even the most detailed recommendations when they are not backed by the political will for implementation.¹⁴

Codes of Conduct and Registers of Interests

Robust standards of behaviour for Parliamentarians are essential for effective oversight and for building public trust. Parliamentary codes of conduct set benchmarks for acceptable behaviour, providing clarity on values such as integrity, honesty, and impartiality.³⁵ These codes are a central part of a broader integrity system, which also includes legislation on lobbying and campaign finance.³⁵

Codes of conduct for Parliamentarians typically cover several key areas ³⁵:

- **Conflicts of Interest:** Rules to prevent MPs from using their public office for private gain or allowing their personal interests to influence their official duties.
- **Asset Declaration:** Requirements for Parliamentarians to publicly declare their financial interests, assets, and liabilities. These declarations are a vital tool for exposing potential conflicts of interest and are a form of preventative transparency.
- **Rules on Gifts and Hospitality:** Provisions that set limits on what gifts or hospitality a Parliamentarian can accept from outside parties.

For a code of conduct to be effective, its development must be inclusive, transparent, and consultative.³⁵ Furthermore, there must be clear and transparent procedures for monitoring breaches, investigating misconduct, and sanctioning offenders.³⁵ A case study of the Cayman Islands highlights the existence of a robust code for persons in public life, which covers anti-corruption measures, ethical standards, and preventing conflicts of interest, and is enforced by an Integrity Commission.³⁶ This model, which applies to ministers, Parliamentarians, and civil servants, is considered one of the most extensive in the region.³⁶ The importance of these codes is also recognised at the international level, with the Commonwealth Parliamentary Association (CPA) and other bodies highlighting that they are vital for strengthening the community's trust in Parliament.³⁶

Part II: Financial Transparency in Elections and Political Parties

The Case for Reform and the Challenge of "Dark Money"

The integrity of an electoral system is directly tied to the transparency of its funding. Regulations governing political finance are designed to achieve several critical objectives: preventing an "arms race" in campaign spending, levelling the political playing field, and keeping illicit and criminal money out of politics and elections.³⁷ Without strong, well-enforced laws, citizens may question whether their elected officials are working for the public good or for the private interests of their wealthy donors.³⁸

A significant challenge to this integrity is the rise of "dark money," which refers to opaque political spending where the source of funds is undisclosed or unknown.³⁹ This can take many forms, including donations below a reporting threshold, funds channelled through shell companies, or

contributions from unincorporated associations that act as opaque vehicles for unknown sources.³⁹ While Super PACs are required to disclose their donors, they can still function as dark money conduits by accepting large contributions from non-disclosing groups, effectively obscuring the original source of the funds from public view.³⁹

The advent of digital technology has introduced new complexities. While it offers opportunities for real-time reporting and enhanced accessibility of financial data, it also creates new avenues for untraceable donations, such as through cryptocurrencies, and poses challenges for regulators trying to keep up.³⁷

Comparative Case Studies of Campaign Finance Reform

- **Canada:** Canada's federal political financing regime is overseen by Elections Canada, an independent governmental agency. The system is regulated through the *Canada Elections Act*, which was most recently amended by Bill C-76 in December 2018. Key aspects of the regime include rules on which political actors are regulated, limits on political contributions, caps on spending by political entities, and disclosure and reporting activities. Elections Canada is mandated to publish financial information on political entities and conduct audits on financial returns to ensure compliance and transparency.
- **Malaysia:** The 1MDB scandal brought to light a long-standing and urgent need for reform in Malaysia's political financing system.¹² Following the scandal, a "three-pronged approach" to strengthen transparency and accountability was proposed.¹² This included: (1) reviewing and introducing new laws, such as a Political Parties Act, to provide a sound regulatory framework; (2) implementing institutional reforms to grant oversight agencies greater autonomy and enforcement power, shifting power away from the dominant party; and (3) addressing the monetisation of internal party elections to curb corruption and patronage within the political ranks.¹²
- **Australia:** Australia provides a notable example of a country that has proactively addressed its "dark money" problem. After years of public criticism, the government took a significant step by lowering the donor reporting threshold from AUD16,900 to AUD5,000.⁴⁰ This reform is aimed at capturing a larger portion of political contributions and increasing the public record of who is funding political campaigns.
- **Cayman Islands:** The CPA BIMR election observation mission to the 2025 Cayman Islands General Election highlighted significant gaps in the jurisdiction's campaign finance laws.⁴³ While there is a legal expenditure cap and successful candidates must report their finances, there is no such requirement for unsuccessful candidates, and no auditing of campaign accounts.⁴³ These gaps in a small jurisdiction demonstrate that the challenge of financial transparency is universal and requires tailored solutions.

The Nexus of Disinformation, Misinformation, and Financial Transparency

Disinformation and misinformation represent a growing and significant threat to electoral integrity and democratic trust. These phenomena are enabled by rapid technological advancements, such as AI-driven deepfakes, which can create fake videos that are

indistinguishable from true content.⁴⁵ Voters' trust in the electoral process can be eroded by coordinated campaigns of disinformation, as seen in the examples documented by the Australian Electoral Commission (AEC).⁴⁷

A critical and often-overlooked aspect of this problem is its financial dimension. The proliferation of disinformation is intrinsically linked to the existence of opaque funding. The lack of financial transparency, or "dark money," can enable the spread of misleading political messages.⁴⁴ When wealthy special interests can run "deliberately misleading" election ads without disclosing their funding, voters may be deprived of the essential information needed to "weigh their credibility and cast an informed vote".⁴⁴

The AEC's public disinformation register provides a clear illustration of this issue. It documents specific instances of false claims—such as allegations that the AEC would "rig" the referendum vote with "stacks" of postal votes or through the use of pencils—and details the public actions taken to counter them.⁴⁷ The fact that these campaigns can be funded by undisclosed sources highlights a dynamic where opaque money fuels misleading content, and this content, in turn, can erode public trust in the very institutions that are trying to provide transparent information.⁴⁹ Therefore, strengthening financial transparency in elections is not only an anti-corruption measure but also a fundamental strategy for combating the erosion of trust caused by disinformation.

Table 2: Principles of Electoral Financial Transparency and Case Study Applications

Principle	Best Practice	Country Application/Case Study
Donor Disclosure	Real-time, online, and machine-readable public disclosure of all donors, including unique identifiers. ⁴⁵	India: Electoral Bonds institutionalise anonymity, reducing transparency. ⁴¹
		Australia: Proactively lowered its donation reporting threshold to AUD\$5,000 to capture more contributions and address "dark money". ⁴⁰
Reporting Obligations	Mandatory interim and final campaign reports submitted and published well before Election Day. ⁴⁵	Malaysia: Scandalous lack of regulation revealed a need for a new Political Parties Act and a single oversight body. ¹²
		Cayman Islands: Lacks a reporting requirement for unsuccessful candidates, creating a significant transparency gap. ⁴³

Regulation of Digital Ads	Extend existing transparency requirements to digital ads; Require clear disclaimers and public archives for all political ads. ⁴⁴	Australia: The law focuses on authorisation and identification of political advertising rather than content or factual accuracy. ⁴⁶
		New Zealand: Regulations on election ads require advertiser verification from Google and other platforms. ⁴⁸
Foreign Donations	Ban on monetary and in-kind donations from foreign interests, with clear thresholds of foreign ownership. ⁴⁵	Maine, USA: Court found a law banning foreign corporate donations to be likely unconstitutional, highlighting the legal complexities of such prohibitions. ⁴⁹
Oversight	Independent body with authority to oversee and audit campaign finance.	Canada: Elections Canada is an independent governmental agency with the mandate to oversee and audit federal political financing, including publishing financial information.

Part III: Freedom of Information and Open Government Initiatives

The Importance of Freedom of Information

A crucial component of financial transparency is the public's right to access government records.⁵⁸ Freedom of Information (FOI) laws, a cornerstone of open government, establish a presumption of openness and give citizens the legal right to request and obtain information from federal agencies.⁵⁹ These laws are essential for a democratic government to function effectively, as they ensure the public is fully informed about government operations.⁵⁹

FOI laws enable citizens, journalists, and researchers to uncover waste, fraud, and abuse in the public sector.⁵⁹ For example, the Freedom of Information Act (FOIA) in the United States requires agencies to proactively publish certain rules and frequently requested records, while also allowing for judicial review of an agency's decision to withhold records.⁵⁸ This is a statutory scheme that embodies a "broad philosophy of 'freedom of information'" and guarantees the availability of government information necessary for an informed electorate.⁵⁸

Promoting Open Parliaments and Open Government

The concept of 'Open Parliaments' extends the principles of transparency, participation, and accountability to the legislative branch itself.⁶⁰ The movement is driven by a desire to restore citizen trust in democratic institutions, which has been shown to be in decline globally.⁶⁰ An open Parliament fosters transparency by ensuring that legislative processes are accessible to the public, provides a platform for debate and scrutiny of government actions, and encourages public

participation. Similarly, 'Open Government' initiatives aim to build trust by empowering citizens to engage with their government and share their ideas and expertise, which in turn helps to prevent corruption and waste.⁵⁸

A key international body that promotes these principles is the Open Government Partnership (OGP).⁶² The OGP works with Parliaments to develop action plans and institutional mechanisms to foster openness.⁶² A case study of the Supreme Council of the Autonomous Republic of Adjara, Georgia, provides a strong example of this in action. Inspired by Georgia's commitment to the OGP, the Supreme Council created a permanent body, the Open Governance Council, to promote transparency and citizen engagement.⁶¹ This led to the successful implementation of commitments such as an electronic petition system, live-streaming of sessions, and the online publication of public documents in a machine-readable format.⁶¹

Part IV: International Cooperation and Best Practices

The challenges of financial transparency and accountability are transnational, requiring a concerted and collaborative response. International organisations, parliamentary networks, and civil society groups play a vital role in sharing expertise, providing capacity building, and promoting global norms of good governance.

The Commonwealth's Role in Fostering Transparency

The Commonwealth Secretariat actively assists its member countries in their fight against corruption by providing legislative drafting support, training for public officials, and policy research.²² It focuses on strengthening public administration, anti-corruption agencies, and financial management systems, particularly in small and less-developed countries.⁶¹ The Commonwealth has also established regional networks, such as the Commonwealth Africa Anti-Corruption Centre, to help countries develop skills in corruption prevention and investigations.⁵⁰

The Commonwealth Parliamentary Association (CPA) and the Commonwealth Association of Public Accounts Committees (CAPAC) are pivotal in this effort. The CPA connects and supports Parliamentarians and their staff, enabling them to identify and implement "benchmarks of good governance".⁸ The CPA UK, for example, undertakes projects to facilitate Commonwealth Parliaments in holding their governments accountable on public spending.⁸ CAPAC, acting as a learning hub and engagement platform, provides a central repository of best practices for PACs across the Commonwealth, offering videos, checklists, and procedural briefings to assist in financial scrutiny.⁸ These networks are essential for galvanising cooperation and allowing Parliaments to learn from each other's successes and challenges.

Global Parliamentary and Anti-Corruption Networks

Beyond the Commonwealth, other global networks are indispensable. The Global Organization of Parliamentarians Against Corruption (GOPAC) is an international non-governmental

organisation dedicated to achieving ethical and accountable governance worldwide.⁶⁷ GOPAC supports its members through research, capacity building, and international peer support, focusing on areas such as parliamentary ethics, oversight, and anti-money laundering.⁶⁷ By promoting transparency and accountability, it provides a platform for Parliamentarians to exchange knowledge and strengthen their ability to fight corruption in their own countries.⁶⁸

Similarly, Transparency International, through its advocacy, campaigning, and research, works to expose the systems that enable corruption and demand greater integrity in all areas of public life.⁶⁹ Its work highlights the connection between corruption and other global crises, such as climate change, and advocates for transparency and accountability mechanisms to prevent the misuse of public funds.⁶⁹ Similarly, International IDEA (Institute for Democracy and Electoral Assistance) provides policy briefs and data on political finance, advocating for reforms that level the electoral playing field and keep illicit money out of politics.³⁷

Leveraging Global Expertise

Other international bodies contribute significantly to the transparency agenda. The World Bank supports countries in building capable, transparent, and accountable institutions through its focus on public administration and anti-corruption efforts.⁶⁴ It promotes initiatives such as "GovTech" to boost government efficiency and citizen trust.

International development organisations also play a critical role in strengthening financial transparency. The Westminster Foundation for Democracy (WFD), along with the National Democratic Institute (NDI) and the International Republican Institute (IRI), work to strengthen parliamentary oversight and electoral integrity.⁶⁵ WFD, for instance, focuses on parliamentary strengthening, legislative scrutiny, and supporting the oversight role of PACs.⁷² NDI and IRI are known for their electoral observation missions, which assess the conduct of elections against international standards and advocate for legislative reforms.^{65, 66}

The existence of these diverse organisations and initiatives across multiple levels of governance—from national Parliaments to local communities—is critical. The World Bank's Budget Transparency Initiative (BTI), for example, addresses a significant governance gap often overlooked by national-level initiatives. By focusing on local and subnational governments, the BTI aims to build transparency where it most directly impacts citizens' daily lives. This work is a necessary complement to national-level reforms and helps to ensure that a holistic approach to transparency is taken.

Part V: CPA Benchmarks for Democratic Legislatures and Codes of Conduct.

As mentioned above, a critical role of the CPA is to promote and advocate for the highest standards of transparency and integrity to ensure robust good governance. To that end, the CPA developed the CPA Benchmarks for Democratic Legislatures.

Reinforcing the belief that effective Parliaments are one of the principal institutions of any functioning democracy, the Benchmarks for Democratic Legislatures provide a minimum standard and a guide on how a Parliament should be constituted and how it should function. The CPA Benchmarks are therefore fundamental to the wider values and principles of the [Commonwealth Charter](#), adopted by Commonwealth Heads of Government on 14 December 2012, which expresses the commitment of member states to the development of free and democratic societies.

The original CPA Benchmarks published in 2006 comprised of 87 indicators. In 2025, the Benchmarks were revised again. To date, 42 Commonwealth legislatures have assessed themselves against these Benchmarks.

Many of the 200 minimum and additional Benchmarks, focus specifically on financial trust and transparency. Parliaments, Parliamentarians and parliamentary officials should seek to institutionalise, codify, implement and uphold these Benchmarks. These are listed in the Table below.

Benchmark Number	Description	Category
Section 1: Elections Conduct and Rules	A Parliament's legitimacy relies on free and fair elections, where transparency and accountability in funding are key to public trust.	
1.4	There shall be legislation to ensure appropriate campaign finance laws are in place to regulate the manner and extent to which political parties and candidates may receive monetary contributions from individuals and corporations.	Minimum
1.5	An independent Electoral Commission or similar authority shall be established for the management of the conduct of elections and its tasks shall include monitoring the election expenses of parliamentary candidates and political parties.	Minimum
Section 3: Political Parties	Rules for party funding and operations directly influence electoral fairness and public trust.	
3.2	Rules governing public and private funding of political parties and candidates shall be fair, transparent and accountable.	Minimum
Section 22: Financial and Budgetary Oversight	The Legislature's role is to scrutinise government spending and budgets to ensure fiscal responsibility and deter corruption.	
22.1	Budgetary approval and scrutiny procedures shall be clearly specified in the Legislature's Rules of Procedure, the jurisdiction's Constitution or other relevant parliamentary legislation.	Minimum

22.2	The Legislature shall have a reasonable period of time in which to adequately scrutinise and debate the proposed national budget.	Minimum
22.3	The Legislature shall establish active oversight Committees which engage in effective scrutiny of Government expenditures.	Minimum
22.6	The Legislature shall receive regular in-year budget reports and an audited annual financial statement from the Executive within 12 months after the end of the fiscal year.	Minimum
22.7	The Legislature shall have access to sufficient financial scrutiny resources and/or independent budget and financial expertise to ensure that financial oversight is conducted effectively.	Minimum
22.8	The Chairperson of the Public Accounts Committee (PAC) should be a Member of the official Opposition or drawn from an alternative non-Government party. Where this is not possible, by virtue of the composition of the Legislature, the Chair should be a Member with sufficient independence from the Executive.	Additional
Section 30: Parliamentary Governance and Management	Effective management within the Parliament, including financial control, ensures independence and efficiency.	
30.2	Only the Legislature shall be empowered to determine and approve its own budget.	Minimum
30.6	The funding of the Legislature should be through a separate appropriations bill.	Additional
Section 33: Member Pay and Provisions	Fair pay for members helps to prevent undue influence or corruption, which in turn secures legislative independence.	
33.2	The determination of remuneration for Members shall be made by an independent body or mechanism.	Minimum
Section 35: Transparency and Integrity	These benchmarks are vital for upholding public confidence through accountability and ethical conduct.	
35.1	Members shall maintain high standards of accountability, transparency, responsibility, and propriety in the conduct of all public and parliamentary matters including strict adherence to Codes of Conduct, and interest disclosure rules.	Minimum
35.2	The Legislature shall approve and enforce Codes of Conduct for Members and for parliamentary staff, including rules on behaviour, conflicts of interest and the acceptance of gifts.	Minimum
35.3	Legislatures shall require Members to periodically, fully, and publicly disclose relevant financial and other personal interests.	Minimum
35.4	There shall be mechanisms to prevent, detect, and bring to justice Members and parliamentary staff engaged in corrupt practices.	Minimum

CPA Standards for Codes of Conduct for Members of Parliament and the Parliamentary Workplace

The CPA has continued to lead the way in parliamentary strengthening with regards to its Benchmarking work and the implementation of the good governance values of the Commonwealth, including enhancing public trust in Parliament and its Members.

Good conduct is crucial as it can help uncover and deter unethical behaviour and corruption. Good conduct is also crucial because it builds trust - when there are trusting relationships between the people, Parliament and other institutions, democracy works at its best. When people trust that their elected representatives are acting in their best interests, this helps legitimise our Parliaments and our democratic systems.

Good conduct is also crucial because it is fundamental to the effectiveness of Parliament in fulfilling its essential roles of legislating, approving budgets, scrutinising Executive Government and representing the public interest.

The public's trust in its representatives is a fundamental aspect of good governance and an open, transparent society. It is crucial because if Parliamentarians demonstrate high standards of ethics consistent with their important public interest roles, especially when they are scrutinising the executive arm of government, it enhances public trust.

In 2024, as a result of extensive research and consultation with Parliaments across the world, the Commonwealth Parliamentary Association has published the 'Standards for Codes of Conduct for Members of Parliament and the Parliamentary Workplace' for use by Parliaments and Legislatures.

The updated 'Standards for Codes of Conduct for Members of Parliament and the Parliamentary Workplace' have evolved from the CPA's previous 'Recommended Benchmarks for Codes of Conduct Applying to Members of Parliament', first published in 2016 and utilised by many Parliaments in establishing their own Codes of Conduct. With the need for continuous improvement and tackling the additional challenges of harassment, bullying and abuse in the workplace as well as the challenges of new technology and online harms, the CPA Secretariat worked with Deakin University to develop an updated set of Standards for Codes of Conduct. Read and download a copy of the new CPA 'Standards for Codes of Conduct for Members of Parliament and the Parliamentary Workplace' [by clicking here](#).

Following the launch of the new 'Standards for Codes of Conduct for Members of Parliament and the Parliamentary Workplace', the CPA also published [a research report detailing the extensive background research and consultation with Parliaments across the world](#). The research report outlines the project's key findings and five case studies from the Parliament of the Isle of Man (Tynwald), the Legislative Assembly of the Northwest Territories, the Senate of Pakistan, the Legislative Assembly of the Australian Capital Territory, and the Legislative Assembly of Ontario.

Recommendations for Action

Based on the comprehensive analysis of financial transparency in Parliaments and elections, the following actionable recommendations are presented for individual Parliaments and key stakeholders.

For Parliaments and Legislatures

1. **Strengthening Public Accounts Committees:** Parliaments should legislate to enshrine the independence of PACs, ensuring they are not vulnerable to political interference from the executive. This includes mandating that the PAC chair be from the opposition and guaranteeing the committee sufficient, stable funding and dedicated staffing. Additionally, legislation should require government departments to provide substantive, time-bound responses to all PAC recommendations, with a public follow-up mechanism to track implementation. This will help close the "implementation gap".¹⁰
2. **Enhancing Scrutiny Mechanisms:** Legislatures should establish and promote the use of independent bodies like Parliamentary Budget Offices (PBOs) to provide non-partisan financial and economic analysis.⁴ Adopting innovative practices, such as New Zealand's dedicated scrutiny weeks, can ensure that committees have the time and focus required for a comprehensive review of government spending and performance.²⁸
3. **Mandating Post-Legislative Scrutiny:** Parliaments must establish robust processes for post-legislative scrutiny, enabling them to evaluate the real-world impact and effectiveness of laws after they have been enacted. This ensures that legislation, particularly on complex issues like finance and anti-corruption, can be refined based on evidence and practical experience.
4. **Enforcing Ethical Standards:** Parliaments should adopt and enforce robust codes of conduct and registers of interest that are publicly accessible. These codes should set clear, effective, and fair rules for Parliamentarians, covering conflicts of interest, asset declarations, and rules on gifts and hospitality. The enforcement mechanisms for these codes must be independent and transparent, with clear processes for investigating and sanctioning breaches of the rules.³⁵

For Electoral and Regulatory Bodies

1. **Reforming Campaign Finance Laws:** Legislatures should enact reforms that require the real-time, online, and machine-readable disclosure of political donations.⁴⁵ They should also lower donor reporting thresholds to capture a larger portion of political funds, following the example of Australia.⁴⁰ The use of dedicated bank accounts for all political transactions should be made compulsory to ensure traceability.⁴⁵
2. **Regulating Digital Financial Transparency:** Transparency requirements must be extended to all digital political advertising.⁴⁴ This includes mandating clear disclaimers that identify the sponsor of an ad and creating public archives of political advertising. Electoral commissions should be empowered to proactively expose and counter disinformation, particularly by tracing and revealing the financial trails behind misleading content.

3. **Banning Opaque Donations:** Legal frameworks should explicitly prohibit the use of shell companies, unincorporated associations, and other opaque vehicles as conduits for political donations.³⁹ Furthermore, a strong ban on donations from foreign interests should be implemented, with clear legal definitions of foreign ownership and control to prevent circumvention.⁴⁵

For International Cooperation

1. **Leveraging Global Networks:** Commonwealth nations should actively participate in and leverage the capacity-building initiatives of organisations such as the CPA, CAPAC, GOPAC, and the Commonwealth Secretariat.⁸ These networks provide invaluable platforms for peer-to-peer learning, sharing best practices, and collective advocacy on shared challenges.
2. **Championing Norms and Benchmarks:** The Commonwealth Secretariat should continue to champion and promote a comprehensive set of anti-corruption benchmarks and model legislation. This provides a clear, internationally recognised standard for member countries to adopt and adapt to their local contexts.⁵⁰
3. **Promoting Freedom of Information:** Governments should embrace and strengthen freedom of information laws that provide a statutory scheme for citizens to access government records. This is critical for ensuring a more informed citizenry and for reinforcing the principle that government information is a public right, not a privilege.⁵⁴
4. **Advancing Open Parliaments and Open Government:** Parliaments should actively pursue "Open Parliament" and "Open Government" reforms, as promoted by bodies like the OGP. This includes legislative and institutional changes that increase transparency of the legislative process, enhance citizen participation, and provide online access to parliamentary information in machine-readable formats.

Conclusion: A Pathway to Trust and Accountability

Financial transparency is not an end in itself, but a fundamental tool for democratic legitimacy. The report's analysis of the "transparency paradox" reveals that the simple act of disclosure is insufficient without robust, independent institutions and an engaged citizenry capable of evaluating the information provided. The cases of India, Malaysia, and South Africa highlight that a lack of political will, institutional inertia, and the erosion of a legislature's integrity can render even the most advanced oversight mechanisms ineffective.

Furthermore, the briefing establishes a clear and dangerous link between opaque political financing and the proliferation of disinformation. By allowing "dark money" to fuel misleading campaigns, democracies are not only enabling corruption but also actively undermining the public's ability to make informed decisions and maintain faith in the electoral process.

A sustained commitment to genuine accountability requires a multi-pronged approach that addresses both parliamentary and electoral finances. By legislating for stronger, more

independent oversight bodies, reforming campaign finance laws to mandate real-time disclosure, and tackling the issue of "dark money" at its source, Commonwealth nations can move beyond the mere appearance of transparency. This is the only viable pathway to restoring public trust and building a more resilient, accountable, and healthy democracy for current and future generations.

Additional Reading

- International IDEA policy brief on political finance transparency
- International IDEA handbook on political party and campaign finance reform
- Transparency International, "Towards Standards for Political Finance Integrity"
- WFD and others, "A Critical Review of Public Accounts Committees"
- Transparency International, "Code of Conduct for Parliamentarians"
- Commonwealth Parliamentary Association Handbook on Parliamentary Financial Oversight
- Open Government Partnership resources on Open Parliaments
- World Bank, "Budget Transparency Initiative"
- The Commonwealth, "Tackling Corruption in Commonwealth Africa"

Relevant Organisations

- Commonwealth Parliamentary Association (CPA)
- CPA UK and the British Islands and Mediterranean Region (BIMR)
- Commonwealth Association of Public Accounts Committees (CAPAC)
- Transparency International
- Global Organization of Parliamentarians Against Corruption (GOPAC)
- The Commonwealth Secretariat
- Organisation for Security and Co-operation in Europe (OSCE)
- The World Bank
- National Democratic Institute (NDI)
- Westminster Foundation for Democracy (WFD)
- International Republican Institute (IRI)
- ParlAmericas
- Organisation of American States (OAS)
- International Institute for Democracy and Electoral Assistance (International IDEA)
- Open Government Partnership (OGP)

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