



**INTERNATIONAL FEDERATION  
OF ACCOUNTANTS**

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**Agenda Item  
10**

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**DATE:** June 4 2007  
**MEMO TO:** Members of the IPSASB  
**FROM:** Stephenie Fox  
**SUBJECT:** Global Organization of Parliamentarians Against Corruption (GOPAC)

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In early May 2007, the Technical Director was contacted by the Chair of GOPAC, an organization with a mission to reduce corruption by improving the effectiveness of parliaments as democratic institutions of oversight of government. The Chair, an elected Member of Parliament in Canada requested the opportunity to make a presentation at the July IPSASB meeting.

After discussing this with the Chair, it was decided to invite GOPAC to attend the meeting and provide a presentation. Mr. Roy Cullen, a Member of Parliament in Canada will provide a presentation on behalf of GOPAC.

The agenda material attached are for information purposes only. No action is required.

**AGENDA MATERIAL**

- 10.1 Background information on GOPAC
- 10.2 Request for presentation – John Williams
- 10.3 Bio-Roy Cullen, M.P.



## OVERVIEW

### Background

The Global Organization of Parliamentarians Against Corruption (GOPAC) was founded in 2002 at a global conference, hosted by the Parliament of Canada, and incorporated under Canadian law in September, 2003. GOPAC is comprised of self-governing regional and country chapters of parliamentarians committed to reducing corruption by improving the effectiveness of parliaments as institutions of democratic oversight and accountability. Since 2002, GOPAC has grown to nearly 700 individual members in over 90 countries.

### Mission Statement

GOPAC has a clear mission to reduce corruption by improving the effectiveness of parliaments as democratic institutions of oversight of government. To accomplish this mission, GOPAC activities are founded on three guiding principles:

- 1) **Peer support for parliamentarians** who are travelling the difficult and sometimes dangerous road of fighting corruption and to be an effective and credible voice to support them.
- 2) **Education for parliamentarians.** We send our young people to university to be lawyers, doctors, accountants and engineers but who teaches parliamentarians on their work as overseers of their government?
- 3) **Leadership for results.** Talk is not sufficient. It is time for parliamentarians to be recognised as leaders in the fight against corruption. Parliament has the constitutional authority and responsibility to hold its government accountable, therefore it is time it started fulfilling the mandate given to it by the electorate.

### Organizational Structure

GOPAC is composed of self-governing and financed regional chapters, as well as a large number of country chapters. GOPAC's regional chapters work within a local and regional context to strengthen the capacity of parliamentarians to address issues of corruption and promote good governance. In addition, GOPAC mobilizes regional chapters to contribute to its global anti-corruption initiatives.

GOPAC is guided by a Global Board of Directors composed of three members from each regional chapter. The Board elects a Chair and an Executive Committee to manage its affairs. The current Chair is John Williams, Member of Parliament (Canada).

GOPAC is supported by a professional Secretariat based at the Parliamentary Centre, a Canadian not-for-profit organization, in Ottawa. The Secretariat supports the Executive and Board, undertakes programming and communications, and manages GOPAC finances.

### **GOPAC Task Forces**

At its 2<sup>nd</sup> global conference held in the East African Parliament Building in Arusha, Tanzania in September of 2006, GOPAC demonstrated leadership for results by adopting resolutions calling for task forces to be created to advance eight specific agendas.

The resolutions and task forces are summarized as follows:

- 1. Code of Conduct for parliamentarians:** In many parts of the world parliamentarians are seen as contributing to rather than combating corruption. In response to this perception, GOPAC will establish a global task force to formulate a Code of Conduct for parliamentarians and examine how it may be implemented in consultation with regional chapters.
- 2. Parliamentary Immunity:** Recognizing that parliamentary immunity is essential to a well functioning democracy, but in many jurisdictions often provides protection for corrupt parliamentarians, GOPAC will establish a global task force to work with regional chapters on how to develop rules for parliamentary immunity that protect the institution, without being too broadly based to protect alleged criminal conduct.
- 3. Parliamentary Oversight:** Recognizing that effective parliamentary oversight is essential for good governance and combating corruption, GOPAC will establish a global task force to develop practical guidance for parliamentarians that is sensitive to different governance approaches. The task force will engage organizations with complementary interests to develop improvements that are respectful of the responsibilities of the Executive Branch, but also recognise the accountability of the Executive Branch to citizens through their elected representatives.
- 4. Access to Information and Media:** Access to information regarding state activities is severely limited in many countries. GOPAC will establish a global task force to identify ways to promote improved access to information and independence of the media where access to information and media are tightly controlled.

**5. International Conventions Against Corruption:** Recognizing the importance of the UN Convention against Corruption, the ICAC Task Force will engage and motivate GOPAC chapters and parliamentarians, through workshops and other means, to advance the ratification and implementation of the UNCAC and other international conventions against corruption. The task force will also develop a package of corresponding parliamentary anti-corruption provisions and examine the feasibility of establishing a more formal status for such a parliamentary package.

**6. Anti Money Laundering (AML) /Combating Terrorist Financing (CFT)/Repatriation of Assets:** Recognizing the importance of internationally coordinated anti money laundering legislation, GOPAC's AML Task Force is continuing to work with expert agencies (World Bank, IMF, FATF and the International Compliance Association) to advance AML legislation.

**7. Resource Revenue Transparency:** In many countries, the exploitation of natural resources and government corruption are inextricably linked. GOPAC will establish a task force of the Board to push for changes to international accounting standards for sovereign nations to require that all revenues received from resource extraction activities be published in the Public Accounts as a separate line item.

**8. Development Assistance Loans and Grants:** For development assistance to be effective it must be complemented by accountability and effective governance. GOPAC will establish a task force of the Board to work with International Financial Institutions and official donors on the inclusion of governance provisions in their lending and grant agreements to sovereign states aimed at ensuring that parliaments are informed of their provisions, receive copies of reports to donors on the expenditures and results, and examine practical ways to engage parliamentarians in these public commitments prior to concluding the agreements.

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May 9, 2007

Ms. Stephenie Fox  
Technical Director  
International Public Sector Accounting Standards Board (IPSASB)

*Sent via E-mail*

Dear Ms. Fox:

I am contacting you with regard to the upcoming meeting of IPSAB in Montreal this July and the possibility for the Global Organization of Parliamentarians Against Corruption (GOPAC) to make a presentation at the meeting.

GOPAC, as its name suggests, is an organization of parliamentarians committed to the fight against corruption. I am enclosing a short background paper on GOPAC, its mission statement, aims and objectives, which I hope you will find informative.

At our second global conference in Tanzania last September, the membership adopted eight resolutions, each calling for a task force to move a specific agenda forward. One of the resolutions called for a Task Force of the Board to interact with the appropriate authorities to work towards changing international accounting standards for sovereign nations regarding improving the transparency of reporting resource revenues. It states the following:

**Resource Revenue Transparency:** In many countries, the exploitation of natural resources and government corruption are inextricably linked. GOPAC will establish a task force of the Board to push for changes to international accounting standards for sovereign nations that will require the publishing in the Public Accounts, as a separate line item, all resource revenues received from resource extraction activities.

We believe this initiative is complementary to the Extractive Industries Transparency Initiative sponsored by Mr. Tony Blair, Prime Minister of the UK, which proposes bilateral negotiations between developed countries, and their corporations engaged in the extractive industries, and the governments of the developing nations in order to improve the transparency of resource revenues being paid.

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May 9, 2007

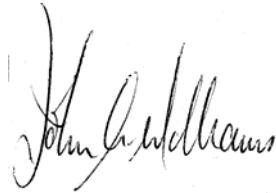
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It seems strange to parliamentarians in the developing world that they would be required to meet a higher standard of transparency for resource revenues received by their government than what is required in the developed world. After all, no country is immune from corruption; it is only a question of how well it is being controlled.

We are working with Mr. Rick Smith of the Auditor General's office here in Ottawa as well as Mr. Ron Salole of CICA in order to prepare a formal brief and presentation to IPSASB.

I am therefore requesting that you consider allowing us time to present the brief and proposal at your meeting in Montreal and that time be dedicated in your agenda for the same.

Yours truly,

A handwritten signature in dark ink, appearing to read 'John G. Williams', is written over a faint, circular official stamp.

John G. Williams F.C.G.A.

Member of Parliament

Chair; Global Organization of Parliamentarians against Corruption

### **Roy Cullen, M.P. Biography**

Initially elected to the House of Commons in a by-election in 1996, Mr. Cullen was re-elected in the 1997, 2000, 2004 and 2006 General Elections as the Member of Parliament for Etobicoke North. He was elected and served as Chair of the Ontario Liberal Caucus from 1998 to 1999. In 1999 he was appointed Parliamentary Secretary to the Minister of Finance, and was re-appointed following the 2000 General Election.

In February of 2004 Mr. Cullen was elected Chair of the House of Commons Standing Committee on Finance. After the 2004 General Election Mr Cullen was appointed the Parliamentary Secretary to the Minister of Public Safety and Emergency Preparedness. After the 2006 General Election, Mr. Cullen was appointed the Natural Resources critic for the Official Opposition and held that post until January 2007. He is currently Vice-Chair of the House of Commons Standing Committee on Public Safety and national Security.

In June 2002 Mr. Cullen was appointed to the Prime Minister's Task Force on Canada/U.S. Relations and also to the newly formed Standing Committee for Government Operations and Estimates. In December 2002, Mr. Cullen was asked to co-chair the Subcommittee on Public Service Renewal, and he also chaired the Liberal Caucus Sub-Committee on Corporate Governance.

Prior to his first election to the House of Commons, Mr. Cullen was formerly a Vice-President in the Noranda Forest Group (now Norbord Inc.), and served as an Assistant Deputy Minister in the British Columbia Ministry of Forests. He was very active in the Salvation Army, Rotary International and the United Way.

Born in 1944 in Montreal, Mr. Cullen has also lived overseas and in British Columbia before settling in Toronto. Married to Ethne Cullen, he has one son, Peter. Hobbies include skiing, fishing, tennis, golf, bridge and theatre.

Mr. Cullen earned his B.A. in Business Administration from Bishop's University and Master's of Public Administration from the University of Victoria. He is a Chartered Accountant (Canada).