

CZU: 343.352:347.451

ANALYSIS OF INTERNATIONAL GOOD PRACTICES FOR PREVENTING FRAUD
AND CORRUPTION IN PUBLIC PROCUREMENT CONTRACTS

Ana MURZAC,
PhD student, Master in Law,
Head of the Procedural Assurance Unit of the Justice Interaction
Department of the General Police Inspectorate of the MIA,
Republic of Moldova
ORCID: 0009-0001-3748-0314

Vladimir VASILIȚA,
PhD student, Master in Law,
Head of the Legal Unit, "Stefan cel Mare" Academy of the MIA,
Republic of Moldova
ORCID: 0000-0002-7295-0932

Summary

This paper aims to analyze international good practices in preventing fraud and corruption in public procurement contracts, through the lens of the regulatory framework, control mechanisms and technological solutions implemented globally, emphasizing their relevance for strengthening transparency, efficiency and accountability in the management of public funds. Public procurement remains one of the most vulnerable sectors to integrity risks, especially in emerging economies and administrative systems undergoing reform.

The main objective of this study is to identify and formulate practical and adaptable recommendations to the legal and institutional context of the Republic of Moldova. Only on the basis of a comparative analysis can some strategic directions be outlined for the development of sustainable public policies that comply with international standards on integrity in the public sector. Consolidation of the national procurement framework cannot be achieved only through legislative changes, but involves the implementation of verified, transparent and resilient administrative practices, because it is not enough to talk about transparency only in theory, practical applicability remains the real test of administrative integrity.

The prevention of corruption must become a continuous process, not a temporary reaction to external pressures. Integrity in public procurement is not only a condition for economic efficiency, but also a cornerstone of functional democracy. The results of this study highlight the importance of digitalization of processes, decision-making transparency and the involvement of civil society in public procurement contracts monitoring.

Keywords: public procurement, anti-corruption, integrity, public funds, corruption, fraud, principles, transparency, competition.

Introduction. Preventing fraud and corruption in public procurement contracts is a major priority at the international level, having a direct impact on the transparency and efficiency of the use of public funds. In the context of globalization and economic integration, states are exposed to increased risks of fraud and corruption, and as a consequence, the implementation of international best practices becomes essential.

It is not surprisingly that the Advisory Committee on Business and Industry to the OECD has noted that: "Public procurement is one of the most important public governance issues. Measures are needed to ensure integrity by reducing bribery and corruption." [1] (the translation belongs to us).

The objective of this study is to analyze and identify the most effective international

practices for preventing fraud and corruption in the field of public procurement, with the aim of formulating recommendations applicable in the national context.

The Republic of Moldova moved towards transposing the European Union Directives in the field of public procurement in 2015, by adopting the law on public procurement, currently in force [2] and the laws on procurement carried out by entities operating within certain branches (for example: water, energy, transport and postal services, etc.). However, the laws have been amended several times since then, and legal instability is one of the weaknesses of the public procurement system.

Methods and materials applied. To carry out this study, a mixed methodological approach was used, which combines qualitative methods with elements of comparative analysis, relevant case studies and specialized literature, focusing on identifying internal control tools and mechanisms adopted at international level. The chosen methodology aims to identify, compare and evaluate international good practices in preventing fraud and corruption in the field of public procurement. Thus, the research method of documentary analysis included the examination of relevant international legislation (UNCAC, EU Directive 2014/24/EU, ISO 37001), of best practice guides and reports from international organizations (OCDE, UN, etc.). The research method - the case study - was applied to examine in depth the Canadian model of fraud prevention in public procurement. The case study was selected based on its relevance and high degree of institutional integration and procedural innovation. The comparative analysis method was used to highlight the differences and similarities between the policies and mechanisms applied in different countries, such as Canada, France and Norway. The comparison took into account factors such as transparency, the efficiency of internal control mechanisms, civil society participation and the use of digital tools. The method of triangulation of sources was applied to ensure the validity and reliability of the results, by corroborating data from different sources (official documents, academic publications, reports from international organizations and government information).

This methodology allowed the identification of a coherent set of fraud prevention measures and tools that can be adapted in different national contexts, with the aim of integrity strengthening in public procurement contracts.

Discussions and results obtained. Public procurement is substantially regulated to ensure value for money, fair competition and transparency. However, the field is also exposed to corruption risks due to the large sums of money spent, the technical and legal complexity and the degree of discretion/freedom available to contracting authorities to determine the details of public expenditure.[3]

In order to have a clear understanding of the phenomenon of corruption and fraud in public procurement, it is essential to define these concepts and analyze the international legal framework. Fraud refers to intentional acts of deception to obtain financial or other advantage, while corruption involves the abuse of power for personal gain. At the international level, various bodies such as the UN, OECD and the World Bank have developed Directives and standards aimed at preventing and combating fraud and corruption, including within the public procurement process. Among these, the following are noticed:

- The United Nations Convention against Corruption (UNCAC) [4] is the only universal anti-corruption instrument with legally binding force. It provides a global framework for corruption preventing and combating, promoting proper management of public affairs and measures such as transparency in procurement processes and protection of whistleblowers, while encouraging international cooperation and technical assistance.

- In order to establish a unified legal framework, which guarantees free and competitive access between companies in the European Union, EU legislation provides for minimum harmonized rules on public procurement. These rules are mainly enshrined in the EU Directive 2014/24/EU on public procurement [5]. Established to ensure a competitive and transparent framework in public procurement procedures, it includes measures to prevent conflicts of interest and fraud. Contracts related to water, energy, transport and postal services are excluded from the Directive. These are instead regulated by Directive 2014/25/EU [6].

The respective regulations are transposed into the national legislation of the Member States and are mandatorily applied to procedures with values exceeding certain amounts. In the case of contracts with values below these thresholds, internal rules apply, of course provided that the general principles of EU law, such as transparency, equal treatment, non-discrimination and proportionality, are respected (see Case C-324/98 *Telaustria Verlags GmbH and Telefonadress GmbH v. Republic of Austria* [7]). In its consistent case law, the Court of Justice of the European Union has ruled that these principles also apply to contracts below these thresholds.

- A special place also belongs to the Organization for Economic Co-operation and Development (OECD) Guidelines on principles for integrity in public procurement.[8] This guide provides a comprehensive framework for integrity promoting throughout the entire procurement cycle, from needs assessment to the management and execution of public procurement contracts, etc.

- Also, a significant role in integrity strengthening in the public procurement process is played by the legal framework created at the Council of Europe level, in particular through the Criminal Law Convention on Corruption, adopted in Strasbourg in 1999 [9]. This Convention establishes concrete obligations for States Parties to criminalize acts of corruption, both in the public and private sectors, including in relation to public procurement. The mechanism for monitoring the implementation of the Convention is provided by the Group of States against Corruption (GRECO) [10], which provides periodic assessments, including of the Republic of Moldova, on the efficiency and compliance of the legislative and institutional measures adopted by the member states. GRECO promotes high standards of integrity in public administration, emphasizing transparency, preventing conflicts of interest and holding contracting authorities accountable. In the context of public procurement, GRECO recommendations are aimed at strengthening anti-corruption measures and ethical standards in the public sector and often aim at the adoption of rigorous prevention mechanisms, such as codes of conduct, declarations of assets and interests, professional training of employees and effective mechanisms for sanctioning acts of corruption.

The Republic of Moldova is a party to the GRECO monitoring mechanism within the Council of Europe since July 1, 2001. In this capacity, the state is subject to periodic multilateral evaluations regarding the measures adopted to prevent and combat corruption, both in the public and private sectors. Following the accession of the Republic of Moldova to the relevant legal instruments, in particular the Criminal Law Convention on Corruption and the Civil Law Convention on Corruption [11], a series of reforms aimed at aligning the national framework with international integrity standards followed.

In the specific context of public procurement, GRECO has repeatedly highlighted certain persistent risks regarding illegitimate political influences on the decision-making process, the lack of effective mechanisms to prevent conflicts of interest and certain de-

iciencies in the transparency and control of the award of public procurement contracts.

So far, the Republic of Moldova has been subject to several GRECO evaluation rounds, and its reports are public: Round 4 (2014): It aimed to prevent corruption among deputies, judges and prosecutors.[12] Round 5 (2023) evaluates measures to prevent corruption and promote integrity in the central public administration (executive leadership positions) and at the level of law enforcement institutions [13]. The latter identifies a number of areas where improvements are needed, including in the field of public procurement. At the same time, the authorities of the Republic of Moldova are expected to submit a report to GRECO on the implementation of its 25 recommendations by 30 June 2025, so that it can assess the country's level of compliance.

We note that in its reports GRECO has emphasized the need to improve the transparency of the decision-making process, the conflict-of-interest regime and the efficiency of disciplinary mechanisms, aspects that are also essential for public procurement. At the same time, although GRECO is not a mechanism specialized exclusively on public procurement, it nevertheless constantly addresses corruption risks in this area within its assessments.

As regards the Republic of Moldova, successive GRECO reports have highlighted some systemic integrity risks in the public procurement process. The recommendations made aim to establish clear standards of conduct, continuous training of personnel involved in procurement procedures and strengthening the independent monitoring and audit framework. For example, in the Fifth Round Evaluation Report (2023), GRECO highlighted that significant vulnerabilities persist in the public procurement process in the Republic of Moldova in the context of budget execution and political influence, calling for the strengthening of control over the award of contracts. These findings are of particular relevance in the process of modernizing and Europeanizing the national public procurement system.

The last but not the least, the ISO 37001 Anti-Bribery Management System is also important. This international standard provides guidance for implementing anti-corruption measures and monitoring their effectiveness. In the context of the Republic of Moldova, ISO 37001 is gaining increasing relevance, especially in the field of public procurement. Its implementation by contracting authorities could significantly contribute to strengthening internal control systems and preventing bribery risks. The standard can also be used as a reference in the development of internal procedures or even as a requirement for economic operators participating in tenders, thus increasing the level of integrity in the relationship between the state and suppliers. ISO 37001 can operate complementary to the Integrity Law No. 82/2017 and the Public Procurement Law No. 131/2015, providing an internationally recognized methodological basis for assessing and managing corruption risks.

Business integrity is an essential component of corporate sustainability, including in the field of public procurement. The negative impacts of economic activities along supply chains are often facilitated by corruption phenomena. Such impacts may include violations of environmental law or abuses of human and labor rights. In other words, corruption is one of the fundamental causes of negative consequences on sustainability and durability. At the same time, corruption, by itself, represents a harm that companies have a duty to avoid as part of responsible business conduct (RBC – Responsible Business Conduct) [14].

On the contrary, the implementation of effective measures to prevent corruption contributes to avoiding other negative effects, and strengthening the integrity of public procurement can support their sustainability at the global level. Public procurement,

at the crossroads between the public and private sectors, is particularly vulnerable to corrupt practices. The financial volume involved in public procurement accentuates the relevance of this vulnerability: for example, in OECD member countries, government procurement represents an average of 13% of annual GDP [15].

The exact estimation of the size of corruption in public procurement is however very difficult. Nevertheless, recent research indicates that the value of bribes could range between 8% and 25% of the total value of goods, services or works purchased by governments [16].

Good practices for preventing fraud and corruption in public procurement.

Fraud and corruption prevention practices in several countries were analyzed, among which France stands out for its extensive digitalization of public procurement processes, as a means of preventing corruption and increasing transparency. The national system “PLACE” (Plateforme des Achats de l’État) allows the full management of online procedures, from the publication of notices to the signing of public procurement contracts. Simultaneously, France introduced the obligation to publish essential data of public procurement contracts in an open format, which allows for more rigorous oversight by civil society and the media. The Court of Accounts and the National Financial Prosecutor’s Office (PNF) actively collaborate in investigating irregularities in procurement, complemented by a consolidated legislative framework against conflicts of interest. These combined measures contribute to creating a predictable, digitalized and transparent environment, which reduces fraud risks and increases trust in public administration.

Norway also stands out for its strong institutional culture of transparency and the active involvement of civil society in public procurement monitoring. The procurement system is regulated by the Law on Public Procurement, complemented by strict rules on conflict of interest, decision-making transparency and reporting of irregularities. A distinctive element is the use of the Doffin Portal (Database for public procurement), which provides public access to all procurement notices. In addition, NGOs and the press have wide access to documents, which encourages independent reporting and investigations. Norwegian institutions also use regular external and internal audits, with a focus on systemic risks preventing, not just on post-factum detection of irregularities. These tools ensure a high level of integrity and efficiency in the management of public funds. At the same time, Norway has already demonstrated a historic change with a 30% share of climate and environmental considerations in public procurement.

Of course, if we were to analyze, then from each EU member state we could take over certain good practices that could be adapted in the Republic of Moldova, but in the future, we will refer to a case study, namely the Canadian model. An example of good practice at the international level is provided by Canada, which has developed a complex system for integrity protecting in the public procurement process. Through the Central Agency “Public Services and Procurement Canada”, the Government of Canada has implemented policies and tools aimed at reducing the risks of fraud, corruption and exploitation through forced labor in public procurement. Key practices include:

- The Office of Supplier Integrity and Compliance, which manages the program to suspend and debar unethical and non-compliant suppliers (OSIC);
- Fairness Monitoring Program, through which independent observers assess the impartiality and transparency of procurement processes;
- Biannual fraud awareness campaigns aimed at employees, suppliers and the public;
- Hotline for fraud reporting in public contracts, in partnership with law enforcement authorities;

- Internal investigations, data analysis and forensic accounting expertise to detect unethical practices;

- Policies against forced labor, including contractual clauses and ethical sourcing policies in the textile industry;

- Updated Code of Conduct, setting clear standards on human rights and labor;

- Contract Security Program, which imposes strict supplier vetting requirements.[17]

Functional integration between different government structures allowed for a holistic approach to corruption risks in the public procurement process. In addition, contracting authorities have cooperated in joint initiatives. A well-known example is cooperation between similar agencies to share responsibility for risk assessments of human rights violations in supply chains for common procurement categories [18].

This model emphasizes the importance of inter-institutional collaboration, transparency and a proactive approach in fraud combating, serving as a benchmark for other states interested in reforming of the public procurement system.

But how applicable is the Canadian model in the Republic of Moldova? The Canadian model is distinguished by the use of modern governance tools in the field of public procurement. By comparison, the Republic of Moldova is in a process of gradual alignment with international standards in terms of integrity, transparency and corruption prevention. Although significant progress has been made, including through the reform of the National Agency for the Resolution of Complaints and the strengthening of the competences of the National Integrity Agency, systemic vulnerabilities related to political influence, the lack of interoperability of databases and the uneven application of integrity rules in procurement practice still persist.

Adapting the Canadian model to the context of the Republic of Moldova would require:

- Creation of specialized structures for monitoring the integrity of suppliers and the imposition of strict eligibility criteria;

- Establishment of a mechanism for independent monitoring of the correctness of procurement procedures;

- Implementation of public awareness campaigns regarding the risks of fraud and corruption;

- Introduction of contractual clauses that condition the participation in procedures on the respect of human rights and labor standards;

- Investments in digitalization and risk analysis technologies to prevent favoritism or manipulation of procurement processes.

- Introduction of anti-forced labor clauses in contracts, allowing termination in cases where the use of forced labor in the production of the delivered goods is discovered.

- Implementation of a contract security program that would require mandatory security screening of private organizations and personnel with access to classified information or critical infrastructure.

- Staff rotation or redistribution can also contribute to a more coherent response: civil servants specialized in one field (integrity, supply chains, business or sustainability in public procurement) can be assigned to work in public institutions that have another field as their main activity. [17]

In conclusion, we can say that the Canadian model offers a partially applicable framework for reforming the Moldovan public procurement system, especially from the perspective of integrity, transparency and sustainability. The adaptation of these best practices could strengthen public confidence in the procurement process and contrib-

ute to aligning the Republic of Moldova with European and international standards. This approach could be used as a model for states that wish to align their public procurement policies with those regarding combating corruption, respecting human rights and promoting sustainability and durability.

At the same time, the Republic of Moldova represents a notable example of adaptation to international good practices in the field of corruption prevention in the field of public procurement, actively adopting the international standard Anti-Bribery Management System. Starting with 2021, several public institutions in the Republic of Moldova have obtained ISO 37001 certification. Among these, the National Anticorruption Center, the Competition Council, the National Road Transport Agency, as well as some local public authorities such as the Mayoralties of Cahul and Ungheni municipalities stand out. These certifications are not just symbolic, but reflect the implementation of an effective bribery prevention system, with direct applicability in public procurement procedures. Supported by initiatives from the European Union and UNDP, the certification process was integrated into the broader framework of the National Integrity and Anti-Corruption Program 2024–2028 [19], which explicitly promotes the use of international standards as a tool for good governance strengthening. This approach demonstrates once again that ISO 37001 can be not only an international benchmark, but also a national reference standard, concretely applicable in the public procurement process.

When developing the National Integrity and Anti-corruption Program 2024–2028, the best practices in the field of anti-corruption policies were taken into account, and several examples of such practices of the states of Bulgaria, Croatia, Estonia, Lithuania and Romania were identified. All of these countries have developed strategies or action plans to guide their efforts in the fight against corruption. These documents provide a clear framework and specific directions for strengthening integrity, increasing transparency and combating corruption on various dimensions. Thus, an obvious trend in all the countries analyzed is the consolidation of the institutional and regulatory framework necessary for corruption preventing and combating. Another trend is highlighted in the importance of increasing transparency and openness in the work of public authorities. This involves ensuring access to information, publishing relevant data and promoting a culture of transparency in public institutions and in the public procurement process. [20]

Conclusions and recommendations. In most public policies analyzed at international and regional levels, there is a strong tendency to consolidate the culture of integrity through awareness-raising tools and active involvement of civil society. Anti-corruption strategies are no longer limited to punitive measures, but include essential components such as civic education, public information campaigns and participatory mechanisms for monitoring administrative processes, including in the field of public procurement. The role of NGOs and citizens in corruption identifying and reporting thus becomes a pillar of modern prevention policies.

At the same time, the recent practice of Eastern European states highlights the importance of strategic alignment with the recommendations of specialized international bodies, such as the ACN/OECD (Anti-Corruption Network for Eastern Europe and Central Asia of the Organization for Economic Cooperation and Development). Accepting these assessments and transposing the recommendations into national public policy documents reflects a real openness towards the same goal as international standards on integrity, transparency and accountability in the public sector.

Combating fraud and corruption in public procurement is one of the most pressing

challenges. The comparative analysis of international good practices reveals that success in this area depends not only on political will and the regulatory framework, but also on the adoption of standardized, efficient instruments capable of preventing systemic risks.

Within this context, we make the following recommendations:

- Adoption and expansion of the implementation of the ISO 37001 standard in the public and private sector, especially within contracting authorities managing infrastructure projects or external funds. The standard provides a formal framework for identifying, preventing and sanctioning bribery at all stages of the procurement process.

- Inclusion of integrity mechanisms as part of the evaluation criteria in public procurement, including through the introduction of contractual anti-corruption clauses, compliance obligations.

- Creation and operationalization of platforms for participatory monitoring of public procurement, involving NGOs, mass media and citizens in evaluating the transparency of procedures, with effective legal protection of integrity whistleblowers.

- Increasing the level of interoperability between public institutions regarding the exchange of data on public contracts and economic operators, through complete digitalization.

- Integrating international recommendations (GRECO, OECD, UNDP) into national anti-corruption strategies, with annual public reporting on the progress of implementation and independent assessments of the impact of the measures taken.

- Internal and external audit, as well as anonymous reporting, are essential complementary mechanisms in the early detection of irregularities.

- Continuous training of civil servants involved in the procurement process in the field of ethics, compliance and fraud prevention, regarding international good practices and new technologies in procurement by including these components in mandatory professional training curricula.

By applying these recommendations and capitalizing on international lessons, the Republic of Moldova can significantly reduce the risks associated with fraud and corruption.

Bibliographic references

1. OECD Principles for Integrity in Public Procurement https://www.oecd.org/en/publications/oecd-principles-for-integrity-in-public-procurement_9789264056527-en.html (accessed on 01.03.2025)
2. Law of the Republic of Moldova No. 131 of 03.07.2015 on Public Procurement. In: Monitorul Oficial of the Republic of Moldova, 31.07.2015, No. 197-205 (402).
3. Increasing Integrity in Public Procurement in Romania, https://www.transparency.org.ro/sites/default/files/propunerepp_cresterea_integritatii_in_achizitiile_publice_din_romania.pdf (accessed 01.03.2025)
4. United Nations Convention against Corruption, adopted in New York on 31 October 2003 (signed by the Republic of Moldova on September 8, 2004), https://treaties.un.org/pages/ViewDetails.aspx?src=IND&mtdsg_no=XVIII-14&chapter=18&clang=_en
5. <https://treaties.un.org/doc/Publication/UNTS/Volume%202349/v2349.pdf>
6. Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on Public Procurement and repealing Directive 2004/18/EC Text with EEA relevance <https://eur-lex.europa.eu/legal-content/RO/TXT/?uri=celex-%3A32014L0024> (accessed on 02.03.2025).

7. Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on Procurement by Entities Operating in the Water, Energy, Transport and Postal Services Sectors and repealing Directive 2004/17/EC <https://eur-lex.europa.eu/legal-content/RO/TXT/?uri=celex%3A32014L0025> (accessed on 16.03.2025).
8. Case C-324/98 Telaustria Verlags GmbH and Telefonadress GmbH v Republic of Austria [2000] ECR I-10745, ECLI:EU:C:2000:669 <https://eur-lex.europa.eu/legal-content/RO/TXT/?uri=CELEX:61998CJ0324> (accessed on 20.03.2025).
9. OECD (2009), OECD Principles for Integrity in Public Procurement, OECD Publishing, Paris, <https://doi.org/10.1787/9789264056527-en> (accessed on 19.03.2025).
10. Criminal Law Convention on Corruption, Strasbourg, adopted on 27.01.1999, ratified by the Law of the Republic of Moldova No. 428-XV of 30.10.2003 on the ratification of the Criminal Law Convention on Corruption. In: Monitorul Oficial of the Republic of Moldova, 21.11.2003, No. 229 (918). (Council of Europe, Criminal Law Convention on Corruption (ETS No. 173), Strasbourg, 1999 <https://rm.coe.int/168007f3f5>) (accessed on 17.03.2025).
11. The Republic of Moldova has been a full member of GRECO since June 27, 2001, according to Law No. 297-XV of June 22, 2001 on the accession of the Republic of Moldova to the Group of States against Corruption (GRECO). In: Monitorul Oficial of the Republic of Moldova, 27.06.2001, No.67 (494).
12. Civil Convention on Corruption, Strasbourg, 4.XI.1999 <https://rm.coe.int/168007f3f6> (accessed on 09.03.2025)
13. GRECO (2014) Fourth Evaluation Round <https://rm.coe.int/fourth-evaluation-round-corruption-prevention-in-respect-of-members-of/168075bb45> (accessed on 10.03.2025).
14. GRECO (2023). Fifth Evaluation Round – Evaluation Report on the Republic of Moldova. Strasbourg: Council of Europe. <https://www.coe.int/en/web/greco/evaluations/republic-of-moldova>, <https://rm.coe.int/fifth-evaluation-round-preventing-corruption-and-promoting-integrity-i/1680aec9a7> (accessed on 10.03.2025).
15. OECD (2023), OECD Guidelines for Multinational Enterprises on Responsible Business Conduct, OECD Publishing, Paris, <https://doi.org/10.1787/81f92357-en>.
16. OECD (2023), Government at a Glance 2023, OECD Publishing, Paris, <https://doi.org/10.1787/3d5c5d31-en>.
17. Fazekas, M., S. Sberna and A. Vannucci (2022), “The Extra-Legal Governance of Corruption: Tracing the Organization of Corruption in Public Procurement”, Governance, Vol. 35/4, p. 1139-1161, <https://onlinelibrary.wiley.com/doi/10.1111/gove.12648>
18. Bozzay, E. et al. (2025), “Linking Integrity, Business Conduct and Public Procurement: New Approaches for Sustainable Supply Chains”, OECD Working Papers on International Investment, No. 2025/01, OECD Publishing, Paris, p.23-25 <https://doi.org/10.1787/cfb65ff8-en>.
19. OECD (2022), Pilot on Integrating OECD Due Diligence into Public Procurement in the Garment Sector, <https://mneguidelines.oecd.org/pilot-on-integrating-oecd-due-diligence-into-publicprocurement-in-the-garment-sector.pdf>.
20. Decision of the Parliament of the Republic of Moldova No. 442 of 28.12.2023 on the approval of the National Integrity and Anti-Corruption Program for 2024–2028 and the Action Plan for the implementation of the National Integrity and Anti-Corruption Program for 2024–2028. In: Monitorul Oficial of the Republic of Moldova, 22.02.2024, No. 76-78 (108).
21. Idem, point 37.