

**Outcome of the intersessional meeting of the Conference
on the achievements of the political declaration adopted by the special session of the General
Assembly against corruption**

5-8 September 2022

Item 1. Opening of the meeting and adoption of the agenda

H.E. Mr. Aftab Ahmad Khoker (Pakistan), Vice-President of the Conference of the States Parties to the United Nations Convention against Corruption at its ninth session, welcomed participants to the intersessional meeting of the Conference on the achievements of the political declaration adopted by the special session of the General Assembly against corruption. The meeting adopted its agenda.

A number of minister-level speakers delivered opening statements and welcomed the opportunity to take stock of the implementation of the ambitious commitments contained in the political declaration and identify gaps and challenges in the implementation of the Convention. Speakers stressed that no country could effectively combat corruption alone, that preventing and combating corruption, including complex cases, such as those involving multiple national jurisdictions and vast amounts of assets, was the responsibility of all States and that promoting, facilitating and supporting international cooperation and technical assistance in preventing and combating corruption was key. The central role of the Convention, as the most comprehensive and universal instrument against corruption, was reaffirmed and the legal framework provided by the Convention for a multilateral approach to corruption through the Conference of the States Parties and the Implementation Review Mechanism was referenced. Speakers also highlighted the key roles of the Conference and UNODC in improving the capacity of and cooperation among States parties, in developing a comprehensive and objective statistical framework to measure corruption and its impact, and in increasing cooperation with civil society and the private sector.

Speakers noted the importance of good governance, transparency, accountability and integrity as a cure to the pandemic of corruption. They mentioned beneficial ownership transparency, standards for legal, financial and other professions to prevent them from enabling acts of corruption, increased transparency around lobbying, political parties and candidates, frameworks for asset recovery and return, as well as independent and sufficiently resourced law enforcement institutions as areas of focus to end impunity.

The Secretary of the Conference welcomed delegations and noted that one year after the adoption of the political declaration by the special session of the General Assembly, it was time to take stock of its implementation. In this regard, she presented a repository created by the secretariat under the Tools and Resources for Anti-Corruption Knowledge (TRACK) portal. The repository was created in response to the request by the Conference in resolution 9/2 and contained contributions submitted by States and other stakeholders on a voluntary basis on measures to implement the political declaration.

Item 2. Achievements of the political declaration

a. Preventive measures

Good practices, gaps, challenges, obstacles and way forward in the achievement of the commitments contained in the section of the UNGASS political declaration on preventive measures

In her introductory remarks, a representative of the secretariat noted that the political declaration reinforced and reinvigorated the commitments made by the States parties to chapter II of the Convention. The speaker highlighted key prevention-related aspects of the declaration, including the importance of strengthening independent anti-corruption authorities and oversight bodies to implement and monitor policies, the need to strengthen financial disclosure systems through the use of innovative technology, the critical role of parliaments and legislative assemblies in exercising effective budget oversight, and the significance of raising public awareness about the consequences of corruption. The speaker also recognized the role of civil society, academia and members of the public in reporting cases that may constitute offence of corruption. She further highlighted challenges identified under the second cycle of the Implementation Review Mechanism, including implementation gaps regarding the adoption of preventive anti-corruption policies and practices (article 5), of measures to promote the participation of society in preventing and countering corruption (article 13) and measures to prevent money-laundering (article 14). Country reviews also revealed gaps regarding measures to prevent corruption in the public sector, particularly in the adoption of procedures for the selection and training of public officials (article 7); regarding the prevention of corruption in public procurement and the management of public finances (article 9); regarding promoting public reporting (article 10); regarding the strengthening of integrity in the judiciary and prosecution services (article 11) and regarding the prevention of corruption involving the private sector (article 12).

A panellist from Egypt noted the need to strengthen international cooperation at the regional and global levels among anti-corruption authorities and noted that Egypt had promoted regional cooperation to enhance the capacity of anti-corruption authorities across Africa. Egypt had focused on anti-corruption education and awareness-raising and had established an anti-corruption academy. The panellist acknowledged the key role of education in preventing corruption and welcomed the Global Resource for Anti-Corruption Education and Youth Empowerment (GRACE) initiative launched by UNODC to raise awareness of corruption among youth and promote anti-corruption education. Egypt was in the process of preparing for the third phase of its anti-corruption strategy 2023/2030, which was due to be launched on the occasion of the International Anti-Corruption Day on 9 December 2022. The speaker underscored the importance of multi-stakeholder approaches to preventing and combatting corruption and to increasing transparency in public administrations and public procurement. To that end, he recalled that Egypt had engaged in consultations involving law enforcement authorities, non-governmental organizations, the private sector, academia and the media and had promoted the use of technology.

A panellist from Slovakia focused on preventive measures involving intermediaries. She presented the ‘Public Sector Partners Register’, which had been launched in 2017 and required registration of and strict transparency requirements for entities wanting to conduct business with the Government. Requests for registration were independently verified by lawyers, advisors or auditors, who were responsible for reviewing the information provided by the requesting entity and for preparing the documentation that would then permit the entity to register. Sanctions, including fines and disqualification, could be applied to entities found to have provided false information in the registration process. This centralized online system, which involved private sector intermediaries,

also referred to as “gatekeepers”, and the judiciary to help verify information and enforce sanctions as appropriate, had enabled Slovakia to register more than 31,000 entities. The Public Sector Partners Register was a cost-efficient and effective system which could tap into the experience and expertise of intermediaries. The panellist also highlighted the positive contribution of the Unifying Framework on the “Role and Responsibilities of Gatekeepers in the Fight against Illicit financial Flows” developed by the World Economic Forum’s Partnering Against Corruption Initiative (PACI) with the support of the World Bank-UNODC Stolen Asset Recovery (StAR) Initiative. The Unifying Framework provided guidance for gatekeepers to contribute to the prevention of corruption.

The panellist from the United Arab Emirates highlighted his country’s evidence-based approach to policies aimed at preventing and combatting corruption, enhancing integrity and transparency, protecting public funds and strengthening governance. The panellist provided an account of policies designed to enhance public officials’ awareness of mechanisms to prevent, detect and address corruption, and to define the responsibilities and roles of all parties involved in combating corruption. The panellist reflected on a number of measures, legislative and otherwise, that had proven effective in the prevention of corruption. Such measures included codes of conduct for and annual declarations by public officials to detect conflicts of interest, the regular assessment and mitigation of risks of corruption in public administrations, the establishment of annual audit plans and of systems for reporting violations. He further noted that, in addition to thorough and regular assessments of risks of corruption, the evaluation of anti-corruption policies and reporting mechanisms, the root causes of corruption had to be analyzed taking into account lessons learned. Highlighting the importance of confidential reporting channels and of measures to protect whistle-blowers and witnesses, the panellist described the procedures in place in the United Arab Emirates following receipt of a report of corruption. An ad hoc committee was responsible for conducting initial investigations which could lead to corrective measures or referral of the matter to the Supreme Audit Institution. In addition to disciplinary measures, sanctions could be imposed by judicial authorities upon further referral of the case.

A panellist from the United States of America reported on the development and implementation of the new United States Strategy on Countering Corruption (2021) and on the establishment of the function of State Department’s Coordinator on Global Anti-Corruption. As the newly appointed Coordinator, he acted as a focal point and facilitator for anti-corruption efforts at the U.S. State Department and will help guide implementation of the strategy to prevent, limit, and respond to corruption and related crimes. The panellist reported on a number of achievements that had resulted from the implementation of the Strategy, including: the enactment of the Corporate Transparency Act (CTA) which aimed to address deficiencies around beneficial ownership transparency and strengthen anti-money-laundering regimes to better counter illicit finances; greater engagement with the United Nations and other multilateral forums and initiatives such as the Group of 7 (G7), the Group of 20 (G20), the Financial Action Task Force (FATF), Open Government Partnership and the Extractive Industries Transparency Initiative and leveraging foreign assistance programmes to advance the prevention of corruption; and build a workforce committed to public integrity and the highest ethical standards. The panellist emphasized his Government's commitment to furthering the implementation of the political declaration in the years to come and underscored the importance of continuing to combat transnational corruption and kleptocracy.

The panellist from Open Contracting Partnership, a not-for-profit organization, welcomed the political declaration, which, for the first time, had recognized the need to increase transparency and accountability throughout the whole procurement cycle, from planning to contract delivery and implementation. The panellist noted that open and effective procurement unhindered by corruption

enabled the attainment of the Sustainable Development Goals. High levels of discretion in decision-making, however, made public procurement one of the areas most vulnerable to corruption and, as a result, to the misuse of public resources and loss of public trust. The panellist referred to the many requirements of public procurement, including the need to ensure “best value for money”, which made preventing and countering corruption particularly challenging. Open Contracting Partnership had identified some good practices, which underscored the important role of non-governmental stakeholders in strengthening transparency and monitoring procurement processes to reduce corruption risks. The panellist emphasized that the political declaration could act as an important baseline of good practice and peer learning to support States parties’ efforts to increase transparency also in emergency procurement processes. In response to a question, the panellist indicated that a possible resolution on procurement by the Conference of the States Parties should build on, and go beyond, the political declaration and include language on monitoring, systems of review, appeal and dispute resolution for unsuccessful tenderers, and the use of technology throughout the procurement process.

In the ensuing discussion, speakers underscored the usefulness of the political declaration and welcomed the opportunity to exchange experiences in its implementation. One speaker noted that State parties should re-evaluate their strategies and policies based on the political declaration, including with a view to addressing the root causes of corruption. The panellist from Egypt indicated that his Government had set up a working group tasked with the assessment of the Egyptian anti-corruption strategy in light of the political declaration and findings of Egypt’s review under the Implementation Review Mechanism. That assessment had proven helpful in implementing the political declaration domestically.

Several speakers welcomed the participation of a panellist from civil society and suggested that this should also be explored for the meetings of the subsidiary bodies of the Conference. The role of civil society and other stakeholders was noted by many speakers, who also underscored the importance of safe, enabling and trust-based environments in which the expertise of civil society organizations could support governments in anti-corruption efforts.

All speakers shared information about their governments’ efforts to implement the preventive measures outlined in the political declaration. Several speakers reported on measures aimed at enhancing integrity and oversight in public administration, such as asset and conflict of interest declarations and codes of conduct for public officials. Several speakers noted that innovative technology, including artificial intelligence, should be used to establish, maintain and monitor those systems. The importance of access to information was another topic mentioned, with one speaker welcoming the legal library under UNODC’s Tools and Resources for Anti-Corruption Knowledge (TRACK) portal.

Many speakers emphasized the importance of transparency and accountability throughout the whole public procurement cycle. Partnerships with the private sector were also highlighted as key to the prevention of corruption in public procurement.

Some speakers highlighted that corruption risk assessment processes were useful to map and identify corruption risks and to guide evidence-based preventive policies and measures. Multi-stakeholder consultations, including with the private sector and civil society, were also noted by some speakers as key to preventing corruption and effectively implementing national anti-corruption strategies.

Some speakers highlighted the important roles of civil society and media, as stated in the political declaration, in identifying, detecting and reporting corruption. Many speakers stated that their

governments either had developed, or were in the process of developing, reporting mechanisms and providing reporting persons with legal protections.

Many speakers emphasized the importance of education and raising public awareness of the existence and root causes of corruption. They reiterated their commitment to strengthening anti-corruption education, training and awareness-raising including through the GRACE initiative of UNODC and other national, regional and global initiatives.

Several speakers reported on the measures they had taken to strengthen supreme audit institutions and other independent oversight institutions following the adoption of the political declaration. Measures included in many cases the adoption of legislation to provide those institutions with more autonomy, resources and authority, particularly to gather information.

Given the transnational nature of corruption, many States parties noted the importance of international cooperation networks, including in enhancing beneficial ownership transparency. Several speakers noted that their countries had engaged in regional and international networks.

b. Criminalization and law enforcement

Good practices, gaps, challenges, obstacles and way forward in the achievement of the commitments contained in the section of the UNGASS political declaration on criminalization and law enforcement

In her introductory remarks, a representative of the secretariat noted that the political declaration contained ambitious commitments aimed at ending impunity for corruption offences and strengthening criminal justice responses, including through independent and impartial institutions, equal access to justice, inclusivity, due process, fair trials and transparency, enhanced capacities of law enforcement and judicial authorities, and enabling environments for persons who expose, report and fight corruption. The speaker noted that, with over 170 completed reviews, the first cycle of the Implementation Review Mechanism had painted a detailed picture of the level of implementation of chapter III of the Convention on criminalization and law enforcement. While many countries had strengthened their criminal legal frameworks in line with the Convention, considerable gaps remained, especially in the inadequate implementation of mandatory provisions of the Convention, such as the scope of corruption offences, consistent and dissuasive sanctioning systems, provisional measures leading to confiscation and administration of property, and measures for the protection of witnesses and whistle-blowers. Problems were also observed with regard to the application of immunities and the exercise of discretionary prosecution powers, as well as the efficiency, expertise, capabilities and independence of specialized authorities. The panel aimed to examine challenges and good practices in these areas, as highlighted in the first cycle reviews, and to explore how criminalization and law enforcement responses could be strengthened, building on the lessons learned and commitments made in the political declaration.

A panellist from Brazil presented her country's experience in the assessment of compliance programmes of companies that committed acts of transnational bribery, which were seen as a strong tool to promote integrity and prevent future wrongful acts. In Brazil, one important aspect of the civil and administrative corporate liability regime were the sanctions available for companies that committed transnational bribery, which included, in the civil sphere, judicial decisions resulting in disgorgement or dissolution, and, in the administrative sphere, fines, the negotiation of leniency agreements, and the extraordinary publication of sanctions by companies. Fines could range from 0.1 to 20 per cent of the gross revenue of a company, and most recently amounted to a total of 734 million reais (approximately \$135million) in domestic cases. Additionally, four leniency agreements

had been concluded in transnational bribery cases, which took into account the amount of fines provided by law. The Office of the Comptroller General published data related to ongoing negotiations, concluded agreements, amounts recovered, and the content of agreements, with the exception of critical information related to ongoing investigations. The overall assessment was that the existence of sound programmes could translate into a 5 per cent discount in total applicable fines and in the inclusion of integrity obligations (such as remediating the wrongful act, changing the governance of the legal entity and improving programmes), which were monitored by the Office of the Comptroller General. Finally, significant impact had also been achieved by the reputational sanction of extraordinary publication, which obliged companies to publish sanctions publicly in their premises, websites and in the media, for up to 30 days. Looking ahead, to address challenges in detecting and enforcing transnational bribery cases, the speaker noted that there was a need to continue to improve international cooperation and remove unnecessary barriers, to understand different legal systems, and to enhance effective coordination. The active engagement with cooperation networks provided important tools for direct contact among law enforcement authorities for the further discussion of joint cases.

In response to a question, the speaker explained that in assessing the adequacy of integrity programmes for leniency agreements, consideration was given to their effectiveness, whether they were continuously improved, whether training of employees and whistle-blower channels were available, and recommendations for improvement were often issued. Responding to a question on successor liability, the speaker further explained that national legislation provided for successor liability to prevent legal persons from circumventing debarment by changing their name or composition. The speaker also shared that the Office of the Comptroller General had a specialized unit that undergoes regular training in assessing compliance programmes but noted the need to further strengthen cooperation with government regulators.

Focusing on the topic of immunities and privileges of public officials, a panellist from Greece explained that in his country, as in many other States parties, immunities and jurisdictional privileges created potentially serious challenges to investigations, prosecutions and adjudications of corruption offences. These features, which were enshrined in the Constitution to assure the unimpeded performance of public functions and avoid malicious litigation, targeted prosecutions or defamation, were applied to the President of the Republic, parliamentarians, and members of Government (the Prime Minister, ministers and deputy ministers). Regarding parliamentarians, apart from functional immunities, the Constitution established as a general rule that the parliament itself would decide whether to authorize or decline prosecution and referral to trial of its members for any crime, including corruption, and many MPs appeared reluctant to vote for lifting parliamentary immunities. Another problem arose in respect of members of Government, for whom only the parliament and its president, via the prosecutor of the Supreme Court, could, on the basis of sufficient evidence, assign a special investigative committee composed of MPs, which would propose to the plenary to authorize or decline indictment. Lifting of ministerial immunities did not happen often, and most significantly, all investigative and prosecutorial procedures had to be concluded by the end of the second parliamentary session following the commission of the offence, to avoid prescription of the offence. To address these issues, a constitutional revision in 2019 terminated the regime of extensive immunities which had lasted for decades, stipulating that parliament had to grant authorization for prosecution if the matter pertained to an offence unrelated to the exercise of the MP's duties or political activity. Additionally, the notorious special prescription of offences committed by Government members was removed, to apply the regular provisions of the criminal code to politicians. The speaker noted that these amendments had helped to strengthen accountability, the credibility of political functions, and public trust.

In response to a question, the speaker emphasized that, since the Constitutional amendment, there had been at least two ongoing cases against members of parliament, including two former ministers and one former deputy minister of justice.

A panellist from India highlighted features of the legal and institutional framework in his country in the area of criminalization and law enforcement, to give effect to chapter III of the Convention. For example, domestic legislation encompassed offences of embezzlement in the public and private sectors, abuse of functions, and illicit enrichment, as well as a comprehensive offence of money-laundering. Good practices in implementation included the training academy of the Central Bureau of Investigation, which offered over 2,000 courses and had trained over 60,000 national and international persons, as well as coordination among law enforcement agencies at central and state levels, as well as with foreign counterparts, both directly and through the International Criminal Police Organization (INTERPOL). The speaker also highlighted coordination in all steps in the criminal justice chain, from investigations, prosecutions to forensics and monitoring. Challenges in the implementation of chapter III included the indirect criminalization of the active bribery of public officials through provisions on abetment, as well as the effective protection of reporting person (immunity to bribe givers) and the interpretation of judicial pronouncements and practice. In response to a question, the panellist emphasized the need to strengthen international cooperation to avoid criminals seeking refuge in other States, including through bilateral and multilateral mechanisms and international cooperation through channels like the UNODC Global Operational Network of Anti-Corruption Law Enforcement Authorities (Globe) Network.

A panellist from Pakistan presented steps his country had taken to align national laws and institutions in the area of criminalization and law enforcement with the Convention. The country review of Pakistan in the first review cycle had been completed in 2017 and concluded that Pakistan had criminalized most offences established under the Convention in its domestic legislation. In addition to laws in the field of anti-money laundering, the country had adopted legislation in the area of witness and whistle-blower protection, at national and regional levels, and access to information. While the National Accountability Bureau was empowered to register cases of bribery, misappropriation of funds, misuse of authority, bank loan default, cheating, criminal breach of trust, illicit enrichment and money laundering, provincial anti-corruption agencies were charged with handling cases involving provincial employees. Special courts had been established to expedite the resolution of corruption cases. The speaker referred to a case example in which the Bureau provided assistance upon request in the recovery of laundered funds and an amount of \$20 million was returned to the requesting jurisdiction.

A panellist from Sierra Leone outlined the efforts that had been made in strengthening his country's legal and institutional framework against corruption, with a particular emphasis on enforcement. Because of the prosecutorial powers conferred on the Anti-Corruption Commission, the country had prosecuted and secured high-profile convictions and undertaken comprehensive reviews of the systems and procedures of higher-risk public sector institutions, with a view to addressing inherent corruption vulnerabilities. From 2018 to 2022, the Commission had secured a conviction rate of over 90 per cent in the criminal matters it prosecuted in the High Court of Sierra Leone, reviewed the procedures of 14 ministries, departments and agencies, and issued 461 recommendations, with an implementation rate of 73 per cent. Through the Commission, Sierra Leone had continued to recover stolen public assets, resources and funds, amounting to over \$3 million in 2020, as well as movable and immovable assets. A special anti-corruption division in the High Court of Sierra Leone had been established in 2019 with dedicated anti-corruption judges, resulting in expedited hearings of anti-corruption matters and a higher conviction rate, despite appeals being filed against certain

judgments. Additionally, Sierra Leone had strengthened accountability mechanisms, in line with the fourth-generation national anti-corruption strategy (2019-2023), and sustained partnership and collaboration were key to these efforts.

During the ensuing discussion, speakers highlighted recent efforts to strengthen their legal, policy and institutional frameworks to implement the commitments concerning criminalization and law enforcement outlined in the political declaration and chapter III of the Convention. These included new legislative amendments to enhance beneficial ownership transparency, the development of e-portals to facilitate the reporting of corruption, request government-held information and uphold whistle-blower protection, and the use of specialized investigative techniques. Speakers also noted the creation and strengthening of specialized prosecution and investigation bodies, as well as reforms in the judiciary. Speakers emphasized the establishment of multi-agency and inter-disciplinary teams and inter-institutional working groups that regularly brought together national experts in diverse fields as a good practice in investigating and prosecuting corruption. To obtain critical information for corruption cases and reinforce efforts by law enforcement at the national level, speakers underscored the importance of informal cooperation, including through bilateral engagements, the spontaneous sharing of information and the use of platforms such as the GlobeE Network.

Speakers emphasized recent trends, such as the use of crypto currencies and other digital assets to commit corrupt acts and challenges associated with confiscating such assets. One speaker noted the creation of a national level working group and studies to better understand how to trace digital currencies. A proposal was made to reflect these challenges and potential ways to address them, including through international cooperation, in upcoming resolutions of the Conference of the States Parties to the Convention.

Speakers further highlighted national efforts to address transnational bribery, such as clarifying the scope of the offence, establishing specialized bodies to counter corruption and strengthening whistle-blowing mechanisms following standards of the Organisation for Economic Co-operation and Development. In response to a question regarding facilitation payments, panellists indicated that such payments were unlawful in their countries, either through explicit provisions in the domestic legislation or because they were considered undue advantages and treated as bribes.

Enhancing the involvement of partners outside the public sector, such as civil society and academia, in strengthening criminalization and law enforcement responses, sharing information and providing monitoring and feedback was also highlighted as essential to strengthen anti-corruption efforts. As an example, one speaker noted the establishment of a multi-sectoral panel that included representatives from civil society to promote transparency and ensure compliance with national commitments outlined in a new open justice plan.

Building on the outcomes of the first cycle reviews which covered chapters III and IV of the Convention, some speakers emphasized how the recommendations had been integrated into domestic legal frameworks and national anti-corruption strategies, presenting singular opportunities to engage in comprehensive legislative and policy reviews.

One speaker noted that, in light of the secretariat's introductory remarks showing that gaps remained in many countries in the effective criminalization of corruption offences and that few transnational bribery cases had been reported, there was a need to examine how detection mechanisms could be strengthened. He suggested to proactively use existing data sources to better detect bribery, building on reporting persons and stakeholder participation, and to follow the money approach, as used in detecting money laundering cases. He suggested that more attention was needed from States parties and the secretariats of public international organizations to address the bribery of officials of public

international organizations, and that lessons could be drawn from the experience of the Council of Europe and steps taken to strengthen corruption prevention in international organizations.

In emphasizing the need to strengthen international cooperation in the fight against corruption, one speaker reported on its chairmanship of the Group of 20 and the commitments to address corruption made in the ministerial declaration, which underscored the Group's resolve to adopt effective measures to criminalize transnational bribery and entailed recommendations to follow up on those commitments, including through the Riyadh declaration and at the G-20 summit. The speaker noted that UNODC had been asked to prepare regular reports to take stock of the extent to which States parties had progressed in criminalizing transnational bribery.

One speaker commented on his country's efforts to create a safe and adequate environment for journalists and media organizations, as called for in the political declaration. As part of a national commitment to strengthen the freedom of expression, emergency assistance was provided through a journalism protection platform, which provided funds for at-risk journalists and supported them when facing legal or regulatory challenges. Additionally, an insurance fund had been created for investigative journalists and reporters to cover the costs of defending journalists from harassment.

In describing her country's practice of applying sanctions leading to administrative responsibility, one speaker explained that these included suspending civil servants without salary for at least 4 months, which applied regardless of the level of post, and a prohibition from holding elected office for persons accused of or involved in committing electoral fraud and other administrative sanctions, which applied in addition to possible criminal sanctions.

One speaker highlighted that the special prosecutor in his country had obtained the ISO 37001 certification on anti-bribery management systems in order to ensure monitoring of prosecutors and prevent risks of bribery. While some panellists noted that the public prosecutors' offices in their countries were not ISO certified, one panellist explained that the standards for effective compliance systems in the private sector were similar to those underlying ISO 37001.

c. International cooperation

Good practices, gaps, challenges, obstacles and way forward in the achievement of the commitments contained in the section of the UNGASS political declaration on international cooperation

In her introductory remarks, a representative of the secretariat introduced the key commitments contained in the section of the political declaration on international cooperation. She noted that the first cycle of the Implementation Review Mechanism collected valuable information on good practices and challenges in the implementation of Chapter IV on International Cooperation and that further important information relevant to international cooperation was generated from the review of the implementation of Chapter V on Asset Recovery under the second cycle of the Mechanism. She stated that the political declaration has renewed global commitments in the fight against corruption and was helping charter the course for the promotion of international cooperation. Inter alia, UNGASS created the momentum for the establishment of the Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network) under the auspices of UNODC in June 2021 as a quick, agile and efficient tool for combating cross-border corruption offences as highlighted by the political declaration. In the past year, the Network had grown rapidly, with a membership of 117 authorities from 65 States as of September 2022.

A panellist from Israel underscored the importance of providing the broadest possible measures of international cooperation in the fight against corruption and shared the experience of her jurisdiction in this regard. She provided a case example on cross-border securities fraud which triggered cross-border mirror investigations, mutual legal assistance, coordinated arrests, extradition, and seizure of assets across various jurisdictions. The panellist observed that the provision of assistance for different types of international cooperation demanded a multipronged approach from her jurisdiction as a requested State. She stressed that States had to be prepared to address cases as well as cooperation requests on all different fronts and proactively respond to the different aspects of international cooperation rather than treating them individually or addressing them on an ad hoc basis. She referred to a number of persistent challenges in international cooperation, including the involvement of multiple jurisdictions, differences in legal systems and evidentiary thresholds, and a tight timeline for extradition, seizure and other measures. In this regard, the panellist stressed that her jurisdiction attached great importance to international cooperation from the earliest possible stage to ensure the greatest success for requesting States. In conclusion, she also shared a number of good practices, including the use of regional networks, such as EUROPOL and EUROJUST, for coordination of investigative actions; the integration of formal and informal communication; conducting mirror investigations of identified suspicions of domestic offences; and active utilization of FIU channels, in particular for the purposes of securing temporary seizure of assets.

A panellist from Peru represented the Ad Hoc Attorney's Office of the Ministry of Justice for the Lava Jato (Odebrecht) case and shared some good practices and challenges encountered concerning international cooperation in the investigation of the case. The panellist explained that the Lava Jato case included public officials involved in corruption and money laundering offences related to highly technical State contracts, including through complex financial structures. Noting the location of evidence and financial flows across various jurisdictions, she underscored the critical role played by various international cooperation channels with concerned jurisdictions in ensuring successful investigations. Such investigations involved over 160 judicial proceedings and more than 850 individuals, with over 100 judicial and investigative processes being completed in various jurisdictions over the last five years in coordination with relevant foreign authorities. The panellist noted Peru's effective utilization of plea agreements and settlements, which primarily enabled the payment of more than \$200 million in compensation for damages, with an additional \$150 million yet to be repatriated to Peru. She recommended that cooperation channels be extended to FIUs, general and specialized prosecution services, and law enforcement agencies, allowing joint actions, the transfer of information, and the tracing of financial flows to recover assets effectively. In that regard, the panellist also referred to the difficulties in obtaining information in federal States without harmonized asset registries. In conclusion, she shared an example of a successful asset recovery case involving non-conviction-based confiscation, where a State party, at the request of Peru, was able to confiscate the assets located on its territory through civil forfeiture and was in the final stages of returning them based on an ad hoc asset recovery agreement concluded pursuant to article 57(5) of the Convention.

A panellist from Saudi Arabia, speaking in his capacity as the Vice Chair of the GlobE Network, referred to the critical role of close cooperation between anti-corruption law enforcement authorities in combatting cross-border corruption. He noted the initiation of the "Riyadh Initiative towards the Creation of a Global Operational Network of Anti-Corruption Law Enforcement Authorities" (GlobE Network) under Saudi Arabia's G20 Presidency in 2020. The panellist emphasized that the political declaration, among others, welcomed the creation of the GlobE Network and encouraged States parties to facilitate information exchange between anti-corruption law enforcement authorities through the GlobE Network. The panellist also referred to Conference Resolution 9/5 entitled

"Enhancing international anti-corruption law enforcement cooperation" and other regional instruments supporting this effort. Further, he outlined the progress made in the establishment and operation of the GlobE Network, as well as key achievements, including the development of an interim solution for the secure exchange of information between the Network members. He noted that the Network had built the largest anti-corruption law enforcement practitioners' community, with a membership of 117 authorities from 65 States as of September 2022. The panellist concluded by calling on States parties to join the Network through their competent authorities and to make best use of it.

A panellist from INTERPOL provided an overview of the operation of the Financial Crime and Anti-Corruption Centre (IFCACC), established in January 2022, and INTERPOL's efforts in advancing cooperation to fight financial crime and corruption. The Centre provided operational, investigative and analytical support and capacity building and training, engaged in thematic projects and awareness raising activities, and supported specialized networks. The panellist further highlighted INTERPOL's capabilities to support States in fulfilling their commitments to combat corruption. The panellist noted that the Centre achieved tangible successes in the arrest of suspects and the seizure of assets. He also provided an overview of the efforts of the IFCACC within its capacity-building support system. The panellist concluded by noting that the creation of the Centre demonstrated INTERPOL's commitment to supporting its member countries and to diminishing threats posed by financial crime and corruption through operational and strategic coordination mechanisms.

During the ensuing discussion, many speakers acknowledged the importance of international cooperation in the fight against corruption, while expressing appreciation for the organization of the panel discussion. Several speakers provided an overview of efforts made in their countries to advance international cooperation, including through various regional and international anti-corruption, asset recovery and anti-money laundering networks and forums, and bilateral and multilateral agreements, and reported on the recent legislative and institutional reforms in their countries to enhance the effectiveness of international cooperation.

One speaker, while stressing the importance of providing the widest possible assistance by States as a key to advancing international cooperation, noted the responsibility of all States in preventing and combating corruption as highlighted by the political declaration. He further elaborated on several challenges his country encountered when seeking assistance from foreign States for verification of asset declarations of public officials and referred to a number of concrete case examples. These challenges included lengthy response periods, the unwillingness of the counterparts to cooperate, and refusals based on bank secrecy rules. While noting there was no uniform approach to addressing all challenges, he stressed it was essential to use all available channels, including inter-agency cooperation, FIUs, as well as mutual legal assistance channels. In conclusion, he noted the importance of maintaining direct and active communication with foreign counterparts, with a view to understanding the legal and procedural requirements and providing sufficient information, including assurances that the requests complied with applicable laws.

Highlighting the important role played by the political declaration in advancing the global anti-corruption agenda, many speakers noted that no country could effectively combat corruption on its own, in particular when facing complex cases involving multiple jurisdictions. One speaker highlighted that his country had made significant efforts to combat corruption at the domestic level and noted substantial achievements made through strengthened international cooperation in extraditing corruption offenders, confiscating corruption proceeds, and recovering assets from

abroad. Another speaker highlighted that domestic inter-agency cooperation was essential for enhancing international cooperation.

Multiple speakers noted the importance of transparency of the beneficial ownership of legal persons and the need to close loopholes in the current international financial architecture. One speaker also stressed the importance of preventing national financial markets from becoming safe havens for proceeds of corruption and shared his government's efforts in this regard, calling on States to take actions to bar corrupt proceeds from entering their markets.

Several speakers emphasized the importance of being able to use civil and administrative proceedings in addition to criminal proceedings as a basis for international cooperation. The speakers also stressed the need for transmitting cooperation requests through an expedited and secure manner using information technologies and the spontaneous sharing of information to tackle cross-border corruption more effectively. Another speaker explained that depending on the time constraints and capacities of various authorities, it was often challenging to translate requests for international cooperation to the official languages of the requested States. He highlighted the inclusion of a timeframe in domestic legislation for executing incoming requests of international cooperation as a good practice.

Several questions were raised about the role of informal cooperation vis-à-vis formal cooperation, especially among anti-corruption law enforcement authorities. In response, the panellists as well as other speakers reiterated that informal cooperation should not replace formal cooperation, but could complement and sometimes facilitate cooperation through mutual legal assistance channels.

Questions were raised regarding obstacles and challenges in executing foreign requests, risks of duplicating investigations, the use of civil forfeiture and non-conviction-based confiscation in international cooperation, and the need to consolidate and elaborate existing international cooperation mechanisms.

The panellists, in their responses, noted that close coordination and direct communication through informal channels, such as the GlobE Network, could significantly enhance the efficiency and effectiveness of formal cooperation. Timeliness of investigative actions and requests was highlighted, particularly concerning asset recovery cases. Failure to consider the legal requirements of the requested States beforehand, in particular with regard to evidentiary thresholds and procedures for judicial actions, as well as incomplete requests, were also referred to as obstacles to effective international cooperation.

In response to questions on mirror investigations, the panellist from Israel clarified that this type of investigation was opened in her country only when the requests for assistance contained sufficient information pointing to reasonable suspicions of domestic offences. She further noted that these investigations facilitated the provision of relevant assistance to foreign countries as evidence obtained through domestic investigation could be shared with foreign authorities. She also underscored that her country developed step-by-step guidelines for asset recovery and extradition cases for practitioners. Concerning the denial of cooperation based on dual criminality rules, she pointed out that while (substantive) dual criminality is a strict rule for extradition and for mutual legal assistance requests for coercive measures, her country did the utmost to afford the widest possible assistance to foreign States in mutual legal assistance for non-coercive measures in the absence of dual criminality.

The panellist from Saudi Arabia further noted that the GlobE Network aimed to complement the existing networks and channels, and the Network was based on the need expressed by the States to close the gap of lacking a true global nature of anti-corruption law enforcement authorities to facilitate informal cooperation despite various existing networks. In this regard, he further emphasized that often anti-corruption authorities and police services exist independently from each other and lack institutional cooperation, which in turn created challenges for anti-corruption authorities to effectively cooperate with each other using the existing channels.

The representative of the Islamic Republic of Iran made a statement on the participation of the panellist from Israel, and Israel exercised its right of reply.

d. Asset recovery

Good practices, gaps, challenges, obstacles and way forward in the achievement of the commitments contained in the section of the UNGASS political declaration on criminalization and law enforcement

In her introductory remarks to the panel discussion on asset recovery, a representative of the secretariat highlighted that, in the political declaration, Member States and States parties to the Convention had recognized the importance of asset recovery and return in the fight against corruption. They had acknowledged the progress made so far and committed to taking further measures, such as strengthening the capacities of central and other competent authorities responsible for international cooperation and asset recovery, improving the skills of experts regarding the identification, tracing, freezing, seizure, confiscation and return of proceeds of crime, and strengthening reliable and timely information exchange. However, despite the progress made, the representative noted that there were still gaps in the implementation of chapter V of the Convention, including in relation to the direct enforcement of foreign confiscation orders, the lack of mechanisms allowing other States parties to initiate civil action to establish title to or ownership of property acquired through the commission of an offence established in accordance with the Convention, and insufficient measures and authority for the transmission of information without prior request.

A panellist from Switzerland shared her country's experience in using so-called "mirror proceedings" for cooperation in asset recovery. She noted that, while mutual legal assistance proceedings could be conducted in the absence of Swiss criminal proceedings, in some cases, parallel criminal proceedings were being conducted in Switzerland and in a foreign State. These so-called "mirror proceedings" could occur either: when Swiss prosecuting authorities opened investigations based on a suspicious activity report and transmitted information or evidence to a foreign authority, which could then decide to open its own investigation; or, when the Swiss competent authority decided to open its own money-laundering investigation based on a mutual legal assistance request received from another country, if there were funds located in Switzerland that were derived from a crime. The panellist underscored that mirror proceedings could be particularly useful in cases in which, for any reason, the initial mutual legal assistance request did not suffice to seize the assets in question. In such cases, mirror proceedings allowed for the seizing of assets in national criminal proceedings to avoid their transfer, and assets could subsequently be frozen based on another MLA request. She then highlighted how mirror proceedings had been used in the Petrobras case by Brazil and Switzerland to cooperate proactively. Both States had requested and provided mutual legal assistance in this case, working together to ensure that crime does not pay, in the spirit of paragraph 43 of the political declaration, which recognizes that a strong and trusting partnership between requesting and

requested States, with proactive measures taken by both, is key to successful asset recovery and return.

A panellist from Argentina highlighted the importance of international cooperation in asset recovery and noted that most requests for mutual legal assistance in relation to asset recovery focused on identifying, tracing, seizing and confiscating proceeds of crime. She shared information on the legal framework in place with regard to asset recovery, including treaties to which Argentina was party, as well as the Argentinian national legal framework on international cooperation in penal matters. Underscoring the complex task of recovering assets, the panellist noted the need for coordination and cooperation among all institutions involved in the international cooperation process. She further noted that, due to differences in the domestic legislation of States parties, there were challenges in understanding and working with the different legal and institutional traditions and frameworks to ensure that economic benefits of illicit activities, instruments and proceeds of crime could be recovered and returned to their legitimate owners or used to compensate victims. In this regard, the panellist underscored the crucial role of central authorities in facilitating cooperation and mutual understanding.

A panellist from Mongolia presented his country's first successful asset recovery experience regarding proceeds of offences established in accordance with the Convention. He gave an overview of three cases which resulted in the return of \$12.2 million. The first case came to the attention of Mongolian authorities due to the "Mossack Fonseca papers", the second was initiated based on an alert by a whistle-blower who revealed that the offender had purchased nine luxury properties in the USA, and the third case was triggered by a suspicious transaction report from a foreign jurisdiction which revealed that a Mongolian national had incorporated companies in tax heavens. He explained that these successful cases were the result of a method named "five level model", which defined goals and challenges. The method included (a) traditional investigative tools and techniques, (b) the use of open-source data, (c) financial investigations aiming at identifying beneficial owners, (d) international cooperation, which included informal and formal channels, and (e) criminal and civil actions, including non-conviction-based confiscation and administrative measures. He concluded by highlighting the use of the Convention as a tool for mutual legal assistance requests, and partnering with the StAR Initiative as measures that were implemented to overcome the identified challenges.

A panellist from Nigeria gave an overview of the asset recovery commitments contained in the political declaration and explained the measures adopted by Nigeria in this regard. Among the newly adopted legislation were the new Proceeds of Crime (Recovery and Management) Act (POCA), the new Money-Laundering Prohibition and Prevention Act, and the new Terrorism Prevention Act. With these laws, several tools to facilitate asset recovery were introduced, including civil forfeiture and a framework for asset management and disposal. For example, the POCA defined the allocation of recovered assets to specific objectives, including return to victims and to meet development objectives of the country. Other measures described by the panellist included the Voluntary Tax Compliance Program, the Illicit Financial Flows Agency committee, the introduction of beneficial ownership standards and the investment in technology to fight corruption. In concluding, he made recommendations aimed at implementing the commitments contained in the political declaration, including the development of guidelines to simplify the asset recovery and asset return process, the creation of a framework that enables and allows local courts to recognize claims of foreign parties and victims of corruption, and avoiding the deduction of administrative charges from returns to developing countries.

A panellist from Montenegro gave an overview of his country's efforts in introducing non-conviction-based confiscation of proceeds of crime. He highlighted that a robust framework for asset recovery should include different legal avenues, and not be limited to confiscation based on criminal convictions. He explained that non-conviction-based confiscation allowed for the confiscation of assets without the need for a criminal trial or conviction and referred to amendments to existing laws and the introduction of new legislation, which aims to include virtual assets. In addition, he listed additional measures that were being considered to facilitate the recovery of stolen assets.

In the ensuing discussion, several speakers highlighted the commitments related to asset recovery contained in the political declaration and the importance of asset recovery in the fight against corruption. Several speakers shared their countries' efforts in the recovery of stolen assets and highlighted new developments, such as the adoption of new non-conviction-based confiscation legislation, the establishment of inter-institutional working groups for asset recovery, and training of relevant experts and staff. Speakers also referred to the importance of informal cooperation in the asset recovery process and reported on some existing channels for this purpose, including the GlobE Network. To illustrate the role of international cooperation in the asset recovery process, some speakers shared information on mutual legal assistance requests made and received, and the number that were executed, pending or denied. Plea-bargaining was also referred as a useful tool for efficient recovery of proceeds of crime.

Some speakers noted that the mutual recognition of legal decisions, and the enforcement of foreign orders, remained a key obstacle to asset recovery and return. One speaker mentioned the need to organize a special session of the Conference dedicated to asset recovery and the implementation of Chapter V, including measures to strengthen the existing international regime on the matter and, for this purpose, requested the secretariat to continue gathering data on the implementation of Chapter V. Another speaker suggested the development of a protocol to the Convention on asset recovery to fill any existing gaps and promote international cooperation. Others, while acknowledging that asset recovery remained a challenge, questioned the need for such an additional protocol, and underscored that under the existing framework, much progress had been made in the past years, with an increase in assets recovered and returned, and highlighted some successful asset return cases as examples. One speaker noted that, in accordance with article 62 of the Convention, States parties may wish to consider contributing a portion of confiscated proceeds of crime to a trust fund specifically designated for the purpose of providing technical assistance to developing countries and countries with economies in transition to assist them in meeting their needs for the implementation of the Convention.

Speakers also referred to the importance of victim compensation. One speaker described the difficulty in quantifying the actual damages suffered by those harmed by an act of corruption and explained that in certain situations involving the public administration, the law provided for presumption of the damages, unless proven otherwise. Another speaker noted that returned assets should be used to compensate victims, where possible, and encouraged States parties to continue increasing transparency with regard to returned assets.

Furthermore, speakers noted that technical assistance was essential to ensure the effective implementation of Chapter V of the Convention and the commitments contained in the political declaration. Some speakers highlighted the effectiveness of assistance received from the StAR Initiative in their efforts to recover stolen assets.

In response to questions from speakers, a panellist explained that the legislation and practice in her country permitted informal cooperation, including direct contact with foreign counterparts. Another

panellist described the role of civil society in the adoption of new laws, including those aimed at fighting corruption. Finally, a panellist gave more information on the spontaneous transmission of information.

e. Technical assistance and information exchange

Good practices, gaps, challenges, obstacles and way forward in the achievement of the commitments contained in the section of the UNGASS political declaration on technical assistance and information exchange

By way of introduction, a representative of the Secretariat highlighted the importance attached to technical assistance in the UNGASS Political Declaration, where it was mentioned in multiple places. In response to resolution 9/4 entitled “Strengthening the implementation of the United Nations Convention against Corruption at regional levels”, UNODC had continued to expand its regional platform approach to leverage regional capacities and knowledge and to fast-track UNCAC implementation. The representative explained that three further platforms were being established, in addition to the five already in place. Furthermore, UNODC was strengthening its field presence by launching regional anti-corruption hubs for Latin America and Africa. The hubs consisted of teams of anti-corruption specialists based in regional or country offices to better oversee, coordinate and support delivery of technical assistance at a regional level.

A panellist from Ghana presented the results of a nation-wide corruption survey conducted in 2021, which was administered through a joint project between the Commission on Human Rights and Administrative Justice (CHRAJ) and the Ghana Statistical Service with technical assistance from UNODC. The objectives of the survey were to collect evidence-based information on corruption and to determine the prevalence of corruption. The panellist explained that his country aimed to use the survey results to inform anti-corruption policies as well as track future progress. The survey’s unique focus on gender and corruption was emphasized as being a first for UNODC and for Ghana. Amongst the results from the survey, the panellist highlighted how women in Ghana were less likely than men to pay bribes when in contact with public officials. Moreover, it was stressed that women are more exposed than men to sexual corruption, where acts of a sexual nature were the currency of the bribe. The panellist concluded by stating his gratitude towards UNODC for their assistance.

A panellist from Malaysia presented the project “Bridging the Gender Gap: Gender Mainstreaming and Women Empowerment as a Game Changer in Anti-Corruption Initiatives” which her country had initiated in 2020 during their presidency of the Asia Pacific Economic Cooperation (APEC). She explained how a stocktaking survey had been disseminated to all member economies to gauge their individual country situations. These findings had subsequently been presented at a symposium, which had featured several sessions on different policy areas related to gender mainstreaming and women’s empowerment, following which syndicate discussions were held. The policy recommendations had been formulated based on expert opinions, good practices and conclusions drawn from the plenary sessions. The outcome document contained eight policy recommendations on gender mainstreaming and female empowerment to fight corruption, ranging from ensuring that complaint mechanisms to report corruption were gender sensitive, to reviewing policies and legislation in view of increasing women’s participation in decision-making positions and gender responsive budgeting. Finally, the panellist welcomed the political declaration, particularly paragraph 69. She also stressed how sex-disaggregated data remained essential for making better anti-corruption programmes.

A panellist from France presented how technical assistance and information-sharing were cornerstones in their anti-corruption strategy and took several different forms. Long-term experts could be placed within a foreign institution or international organization. Experts could also be deployed in the field as part of specific development projects or as ad-hoc support, through workshops and training courses. Technical assistance was also delivered through bilateral cooperation and the establishment of public-private partnerships. Furthermore, the panellist mentioned the importance of collaborating with non-state actors as they contributed to initiatives to strengthen accountability and transparency. France supported work to increase cooperation and coordination between state audit institutions, anti-corruption authorities and the judicial authorities. The panellist underscored his country's support for UNODC's efforts to establish the regional platforms as structured frameworks that combined international and regional cooperation with bilateral assistance from the various partners, with the support of UNODC's expertise. The panellist concluded by stressing that technical assistance and the exchange of information were indispensable instruments in the fight against corruption.

In the ensuing discussion, several speakers highlighted how technical assistance had reinforced their national anti-corruption structures, strategies and capacity. Several speakers expressed their appreciation for UNODC's support to this end, for example through training of trainers, the development of standard operating procedures and other forms of capacity-building. One speaker commended UNODC for the quick response to Conference resolution 9/4 and the establishment of the regional anti-corruption hubs.

Several speakers expressed their appreciation for the panellists' focus on the gender dimensions of corruption. One speaker underscored how all technical assistance programmes should be country-driven and ensure the full inclusion of women. Several speakers outlined national initiatives to address gender inequality. One speaker noted how his country had set up a 'Women in law enforcement strategy' to address the lack of women in law enforcement and supported further efforts of gender equality also in anti-corruption measures. Another speaker informed that 23 supreme audit institutions from Latin America and the Caribbean had started an initiative to assess efforts on violence against women. One speaker encouraged the inclusion of gender and gender-responsive technical assistance needs in the self-assessment checklist of the Implementation Review Mechanism.

Several speakers noted their countries' continued support for technical assistance and information exchange. They also stressed the importance of including other non-governmental actors in the fight against corruption, such as investigative journalists, civil society organisations and academia. Another speaker emphasized the linkages between corruption and organized crime, and how technical assistance provided in one area could have a positive impact in the other.

In response to the question whether France had integrated its anti-corruption programming into the good governance workstream, the panellist from France responded that efforts were made to move away from the traditional silos and, thus, was adopting measures to ensure greater coordination. Several speakers asked the panellist from Ghana if any monitoring mechanisms had been put in place following the survey. The panellist stated that the survey had been conducted in line with Ghana's National Anti-Corruption Action Plan, which had entrusted the role of monitoring to Civil Society Organizations. In response to the question how the results of the survey had been used, the panellist from Malaysia enumerated initiatives in several APEC member economies, including how Malaysia was planning a dedicated session on how to fight gendered corruption in the Anti-Corruption Plan. She ended by stating that the cases of sexual corruption were still highly underreported and how greater efforts were still needed in that area.

f. Anti-corruption as an enabler for the 2030 Agenda for Sustainable Development

Good practices, gaps, challenges, obstacles and way forward in the achievement of the commitments contained in the section of the UNGASS political declaration on Anti-corruption as an enabler for the 2030 Agenda for Sustainable Development

In her introductory statement, a representative of the secretariat noted that the linkages between the achievement of the 2030 Agenda and the fight against corruption had been highlighted in the political declaration. She further recalled that promoting peaceful, inclusive societies for sustainable development, access to justice for all, as well as effective, accountable and inclusive institutions were necessary for the achievement of each of the 17 Sustainable Development Goals. In this regard, the representative emphasized that UNODC continued to support States parties in their efforts to promote education and awareness-raising initiatives throughout all sectors of society, and underlined the importance of paying special attention to working with young people and children as part of a strategy to prevent corruption and achieve sustainable development.

A panellist from Honduras provided an overview of the country's efforts to fight systemic corruption and impunity. He referred to high level cases of corruption that had been prosecuted in local courts. He also reported on anti-corruption reforms aimed at strengthening national efforts to fight corruption. These reforms included the amendment of laws related to the work of the public prosecutor's office and the state audit office along with changes in the procedures for the appointment of judges. The panellist noted that the Government of Honduras intended to establish an International Commission against Impunity with the support of the United Nations. He also acknowledged the instrumental role of UNODC in developing the first national strategy on transparency and anti-corruption. In conclusion, the panellist reiterated the commitment of his Government to enhancing transparency in the public sector and noted that the participation of civil society was key to the sustainability of anti-corruption efforts.

A panellist from Kuwait observed that corruption was a threat to development and the 2030 Agenda. She noted that tackling corruption and achieving the Sustainable Development Goals had been integrated in the strategic plan for the development of Kuwait entitled "Kuwait Vision 2035". The panellist added that Kuwait's Integrity and Anti-Corruption Strategy 2019-2024 had been developed to support the implementation of the "Kuwait Vision 2035". She also highlighted the important role of education in preventing corruption and reported on various educational activities, including the development and dissemination of books, training of teachers and the development of anti-corruption curricula aimed at promoting integrity and ethical values among children and youth. She acknowledged the work of UNODC on education and youth empowerment under the GRACE initiative. The panellist noted that partnerships between law enforcement agencies, other public authorities and civil society were key for the success of anti-corruption efforts. She concluded by reporting on various activities that the Kuwait Anti-Corruption Authority (Nazaha) was implementing to raise public awareness, promote transparency in public service and facilitate the reporting on acts of corruption.

A panellist from Norway noted the negative effects of corruption on all Sustainable Development Goals. He stressed that corruption and illicit financial flows undermined investments in sustainable development. He highlighted the need for research in order to develop evidence-based anti-corruption strategies conducive to the implementation of the 2030 Agenda.

A panellist from the International Anti-Corruption Academy (IACA) stressed the important role of education and research in supporting anti-corruption and sustainable development policies. He emphasized the importance of educating and empowering young people to resist corruption and promote integrity across society. The panellist provided an overview of the Academy's educational, training and research programmes that contributed to the achievement of Sustainable Development Goals 4 and 16. He recalled the cooperation between the Academy and UNODC on several educational initiatives in support of the implementation of the United Nations Convention against Corruption. The panellist concluded by outlining challenges related to the financing of anti-corruption education and research.

In the ensuing discussions, all speakers underlined their countries' commitments to achieving the Sustainable Development Goals. They observed that fighting corruption was an integral part of their efforts towards sustainable development. Several speakers provided information about measures aimed at strengthening accountability and transparency in public institutions in accordance with Sustainable Development Goal 16. Such measures included the adoption of laws on access to information, protection of reporting persons, greater international cooperation on asset recovery and the development of systems to measure the efficiency of anti-corruption policies. Many speakers reiterated that corruption undermined sustainable development and human rights and highlighted the importance of comprehensive and inclusive anti-corruption efforts to reduce poverty, inequality and establish an environment conducive to development investments. One speaker emphasized that Sustainable Development Goal 16 provided States with a solid basis for developing national anti-corruption policies.

Many speakers referred to national plans and strategies that had been developed to support the implementation of the 2030 Agenda at the national level. They noted that measures to strengthen accountability, transparency and good governance had been incorporated into such plans and strategies. One speaker reported on the establishment of a national task force to implement Sustainable Development Goal 16.

Speakers reported on various measures to raise awareness among citizens of the dangers of corruption, including through the use of information and communication technologies and media campaigns. One speaker discussed the use of information and communications technologies to provide access to information and to facilitate criminal proceedings before courts in an online format. Another speaker noted the importance of involving youth in awareness-raising activities and equipping them with skills and knowledge to resist corruption.

Several speakers emphasized the role of education to prevent corruption, raise public awareness and build societies committed to ethics, integrity and sustainable development. One speaker acknowledged the work of UNODC in promoting anti-corruption education and youth empowerment under the GRACE initiative. Another speaker highlighted the need to measure the efficiency of educational programmes and to consider local cultural contexts when developing such programmes. Speakers also referred to educational resources for students and teachers, including comic books, online games and mobile applications.

One speaker noted the linkages between gender and corruption and reported on her country's efforts to improve the understanding on these linkages, including through delivering training on gender responsiveness for anti-corruption practitioners, and collecting gender disaggregated data on corruption.

Several speakers called upon States to enhance international cooperation and the delivery of technical assistance. They noted that technical assistance and capacity-building activities that took

into consideration domestic priorities, needs and challenges were key for the implementation of the United Nations Convention against Corruption.

f. Advancing a forward-looking anti-corruption agenda and framework

Good practices, gaps, challenges, obstacles and way forward in the achievement of the commitments contained in the section of the UNGASS political declaration advancing a forward-looking anti-corruption agenda and framework

In his introductory remarks, a representative of the secretariat highlighted the innovative, ambitious and forward-looking commitments to advancing anti-corruption action outlined in the political declaration, including the importance of harnessing the potential of the Implementation Review Mechanism to accelerate progress in implementing the Convention and the need to develop a comprehensive, scientifically sound and objective statistical framework to support States parties' efforts to measure corruption. The representative also noted commitments to ensure that corruption safeguards were integral elements of recovery efforts. In considering a forward-looking anti-corruption framework, the representative noted that Member States had reiterated the central role that the Convention played in improving the capacity of and cooperation among States parties to effectively and comprehensively prevent and counter corruption. He also noted the invitation by Member States to the Conference to prepare a comprehensive report on the implementation of the Convention following the current review phase to help shape a forward-looking global anti-corruption agenda. As a complement to this effort, a panel discussion was held to take stock of the implementation of the political declaration and share experiences in developing innovative anti-corruption action at the national, regional and global levels.

Focusing on the topic of anti-corruption during times of emergencies, a panellist from Australia highlighted the work of his country's financial intelligence unit in overseeing the operational aspects of a public-private alliance (Fintel Alliance) that was established to better counter financial crime. He indicated that the Alliance had brought together 29 government, law enforcement and financial industry partners to address emerging and complex risks of financial crime by increasing the resilience of the financial sector, supporting law enforcement efforts through intelligence and protecting vulnerable members of the community while ensuring financial system integrity. Referencing the COVID-19 pandemic and Conference resolution 9/1, the panellist underscored how the work of the Alliance had led to the identification of over 2,000 pandemic-related suspicious reports, providing actionable intelligence for national authorities to help prevent and counter corruption during the crisis. Leveraging partnerships with the international community, sharing insights with those outside the Alliance, using data and identifying workable solutions with the appropriate subject-matter experts were highlighted as good practices that afforded timely responses and generated a culture of trust and information-sharing.

A panellist from Chile emphasized the importance of supreme audit institutions in the prevention, detection and investigation of irregularities in the use of public funds. She noted the critical role of the Comptroller-General in the implementation of the recently adopted national anti-corruption strategy and highlighted that the results of a national study undertaken by the Office to better understand citizen perceptions of corruption were integrated into the strategy. Noting the importance of regional cooperation among supreme audit institutions, the panellist described the example of the Organization of Latin American and Caribbean Supreme Audit Institutions (OLACEFS) in bringing together 22 supreme audit institutions to foster such cooperation. The panellist indicated that OLACEFS had established a technical commission on countering transnational corruption to provide

a forum for comptroller-general offices to work across the region on anti-corruption matters. The commission has developed a handbook of regional good practices to fight corruption and had met recently to outline eight priorities to be included in a forthcoming regional anti-corruption policy. The panellist indicated that the priorities included greater cooperation with anti-corruption authorities in line with Conference resolution 8/13, as well as enhanced citizen participation, transparency, communication and digital transformation. The panellist noted that the forthcoming policy would be based on a regional study and set of recommendations that would be finalized in mid-2023. In closing, the panellist noted the critical role played by the political declaration in further defining and highlighting the visibility and credibility of the anti-corruption work of supreme audit institutions.

In response to a question, the panellist indicated that the Office of the Comptroller-General ensured gender equality and alignment with the national anti-corruption strategy when undertaking efforts to increase citizen participation, noting the importance of leaving no one behind. The panellist also highlighted the independence of supreme audit institutions as a core principle essential to the performance of their functions.

A panellist from India highlighted three national priorities as part of her country's anti-corruption agenda, including stronger international cooperation for asset recovery; greater public sector integrity; and the use of information and communication technologies to enhance transparency and public participation. The panellist emphasized that a multi-pronged approach was essential to advancing anti-corruption action and leveraging technology to promote greater involvement of local stakeholders to ensure inclusive, participatory and responsive decision-making. Sharing her country's experience, she referred to the use of block-chain technology in land registration, an e-procurement system and a central public procurement portal that has administered over USD 1,600 billion in tenders to date. The panellist also underscored the development of an online-service portal to facilitate citizen requests for information and a grievance redress mechanism that alerted senior public officials when grievances had not been addressed. Her country's multi-pronged approach also incorporated a stronger criminal justice system with specialized anti-corruption bodies, fixed tenures for heads of several public organizations to help ensure their independence and enhanced international cooperation through formal and informal channels for information-sharing. Going forward, the panellist noted the need to create effective cyber-security infrastructure, promote greater public participation, ensure effective international cooperation including by eliminating financial centers, strengthen asset recovery mechanisms by using technology to identify and trace assets and facilitate the extradition of fugitive offenders.

In response to a question, the panellist indicated that asset recovery efforts would be facilitated by addressing asymmetries in evidentiary standards, building greater capacity of practitioners, simplifying information-sharing and using open source and informal networks to rapidly trace stolen assets.

A panellist from the Netherlands indicated that her country and two other States parties would organize a high-level roundtable on corruption involving large quantities of assets by the end of 2022. The roundtable would result in a ministerial statement of principles and a non-attributed overview of key findings and recommendations. In preparation for the roundtable, the first round of consultations with government officials, international organizations, civil society, academia and the private sector had been held. The outcome of such consultations was reflected in a set of initial recommendations, which highlighted the need for a holistic and mutually reinforcing approach to countering corruption which involved vast quantities of assets comprising preventive measures, criminal justice responses and asset recovery. The initial set of recommendations included linking

the current anti-corruption framework to that of the United Nations Convention against Transnational Organized Crime, the human rights architecture and the immigration framework in addition to continuing and reinforcing the Implementation Review Mechanism and strengthening the effective implementation of existing commitments. Concerning the Implementation Review Mechanism, recommendations for enhancing it included an effective follow-up mechanism and a stronger focus on the enforcement of legal frameworks. The panellist indicated that other recommendations called for the development of a pool of rapidly deployable experts who could assist national authorities on an ad-hoc basis at upon requests and adequate funding. The panellist highlighted that potential measures to close jurisdictional gaps included the establishment of a universal jurisdiction for corruption offences, international accountability mechanisms such as the establishment of an international anti-corruption court and the domestic enforcement of laws, court orders and sentences. The panellist invited States parties and other stakeholders to provide comments on and input to the draft recommendations.

A panellist from Nigeria highlighted national actions taken following the adoption of the political declaration and in line with findings of the country reviews under the Implementation Review Mechanism. This included the obligation for companies to disclose beneficial ownership information, the forthcoming establishment of an online, hence publicly accessible, asset declaration system and the delivery of corruption surveys. Draft legislation to enhance whistle-blower and witness protection was also developed. The panellist indicated that the Court of Appeals and the Supreme Court could grant accelerated hearings to cases involving corruption offences and that the recent anti-money-laundering act had expanded the catalogue of predicate offences to include illicit enrichment and unexplained wealth and established a specialized anti-money laundering unit. Regarding the recovery and return of assets, the panellist indicated that his country had developed a database of confiscated assets and asset disposal guidelines. A new Enactment of Proceeds of Crime Act had enabled civil forfeiture and value-based asset forfeiture. Emphasizing the importance of international cooperation, the panellist underscored the work of an inter-agency committee on illicit financial flows, the forthcoming development of guidelines on mutual legal assistance and of a mutual legal assistance case management system. The panellist also referred to three different methodologies that had been used to measure corruption nationally.

In response to a question, the panellist noted the Constituency and Executive Project Tracking Group monitored all projects approved by the Federal Government to ensure that funds allocated were used for their intended purposes.

A panellist from Romania emphasized the linkages between corruption and organized crime, noting the need for a holistic, multi-disciplinary approach that recognized how corruption might facilitate organized crime and enabled authorities to better understand how to prioritize threats and vulnerabilities and increase the efficiency of anti-corruption measures. As an example, the panellist illustrated how her country's National Anti-Corruption Strategy aligned with the National Strategy against Organized Crime and the National Strategy on Asset Recovery. All three strategies derived from a cooperative process and benefitted from input and feedback from inter-institutional working groups and non-governmental organizations. The panellist indicated that all strategies had similar monitoring processes and implementation periods and were drafted to avoid duplicating measures, helping to ensure that each strategy complemented each other. The strategies included complementary objectives on protecting cultural heritage and the environment, addressing urban violence and citizen safety to mitigate the negative impact of corruption and organized crime and reduce impunity. The panellist emphasized a novel mechanism established by the asset recovery strategy. Confiscated assets were used also to provide protection to victims of crime, strengthen

crime prevention and legal education programmes, resilience during emergencies and institutional capacity to identify and administer proceeds of corruption. In response to a question, the panellist indicated that monitoring mechanisms built in the strategies were essential to evaluating their impact and determining where adjustments were needed.

A panellist from the United Nations Department of Peace Operations welcomed the reference in the political declaration to the threats posed by corruption to stability and security and the need for the United Nations to increase joint initiatives to integrate anti-corruption into peacekeeping and peacebuilding efforts. He noted that corruption weakened state institutions and the rule of law, perpetuating violence and instability. The panellist described the nexus between corruption, organized crime, resource exploitation and other forms of organized criminal activity, thereby impeding the enjoyment of human rights and disproportionately affecting women and minorities, particularly in post-conflict contexts. The panellist recalled the United Nations Security Council's first ever debate on the links between corruption and conflict, and the importance placed on the identification, prevention and interdiction of corruption in the earliest stages of the post-conflict process. The panellist highlighted the work undertaken by the Secretary-General's Global Task Force on Corruption, co-chaired by UNODC, DPPA and UNDP, which helped to coordinate United Nations efforts to ensure that anti-corruption was mainstreamed across the relevant work of the United Nations system. In addition, the panellist noted the United Nations Common Position on Corruption, which was adopted by the Task Force in the lead up to the UNGASS. The panellist also emphasized the joint work by UNODC and DPO to integrate specialized anti-corruption advisers in peace operations and to develop a practical guide for the integration of anti-corruption in United Nations peace operations and special political missions.

During the ensuing discussion, several speakers described measures taken at the national level to prevent and investigate corruption. Speakers highlighted the dual role of supreme audit institutions in both the prevention and detection of corruption. Some speakers emphasized the importance of ensuring implementation of the political declaration in terms of including civil society representation in anti-corruption activities and public decision-making processes. In this regard, one speaker called for ensuring a strong follow-up to the current phase of the Implementation Review Mechanism.

When discussing the future anti-corruption agenda, speakers emphasized public procurement, the financing of political parties and candidates, effective investigations and asset recovery as core priorities. The need to include greater transparency and a system for structured reporting on steps taken to address recommendations from the Implementation Review Mechanism was noted. Some speakers also recalled Conference resolution 9/1 to address corruption in times of crisis and emergencies and welcomed future reports on the state of its implementation.

One speaker reported the intention to present a resolution at the next Conference of the States Parties regarding the connection between corruption and organized crime, which was supported by others. Speakers emphasized that corruption and organized crime frequently affected local government processes, particularly with regard to public procurement.

Some speakers expressed support for a new approach to promoting and facilitating asset recovery through an independent organization to conduct asset management and expedited return.

One speaker recalled the commitment made by Member States in the political declaration to criminalizing bribery, in particular foreign bribery, by 2030, as well as completing their reviews under the Implementation Review Mechanism.
