

# The UN common position to address global corruption

Towards UNGASS 2021

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United  
Nations

UNITED  
AGAINST  
CORRUPTION



# The UN common position to address global corruption - *towards UNGASS 2021*

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## PURPOSE

This paper sets forth the Common Position of the United Nations system on addressing corruption challenges at the global, regional and national levels and the common framework for the United Nations system on support to Member States. The paper also includes an annex that highlights some innovative ideas and initiatives being explored by Member States to prevent and respond to corruption challenges.

In the lead up to the 2021 United Nations General Assembly Special Session (UNGASS) against corruption, this paper reflects a *One UN* approach to support the international community's efforts to advance the fight against corruption, through better coordination and integrated efforts.<sup>1</sup>

UNGASS 2021 represents a unique opportunity to strengthen our collective anti-corruption efforts. Recognizing that much more can be done in effectively supporting anti-corruption efforts, based on our common experience, this document advances some direction on how UNGASS 2021 can enhance the United Nations capacities, policies and tools in support of Member States' anti-corruption efforts. The outcome of UNGASS 2021 against corruption could potentially chart a path that promotes innovative, flexible and

forward-looking means to implement the 2030 Agenda, in particular SDG 16, guided by the world people aspire to live in beyond 2030.

## CURRENT GLOBAL CORRUPTION CHALLENGES

During the past decade, the world has been plagued by a series of complex, multi-jurisdictional corruption scandals perpetrated by organized networks involving the public and private sectors. These networks often operate simultaneously in the legal and illicit spheres, as well as the formal and informal sectors, with some traced to the highest levels of government, resulting in loss of resources and undermining public trust in democracy and the rule of law. The worst consequences of corruption are borne by poor, marginalized and vulnerable people, and certain types of corruption, including petty corruption, are particularly prevalent and often impose a heavy burden on women. The combination of weak institutions and fragile governance structures provide significant opportunities for corruption, with relatively low risk of detection through independent investigation and prosecution. Corruption can exacerbate inequitable wealth distribution as well as social and identity-related divisions, fueling conflict and instability and emboldening non-state armed groups. People often have deep

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<sup>1</sup> This paper was developed by the Global Task Force on Corruption under the co-leadership of the United Nations Office on Drugs and Crime (UNODC), the United Nations Department of Political and Peacebuilding Affairs (DPPA) and

the United Nations Development Programme (UNDP) within the framework of the Secretary-General's Executive Committee.

misgivings about the expansion of state institutions if the state is perceived as tainted by corruption or exclusionary politics. Promoting transparency and strengthening institutions is therefore critical for sustaining peace.<sup>2</sup>

Cases such as the ‘Car Wash’ scandal (Odebrecht/Petrobras), the documents leak of the ‘Paradise Papers,’ and the 1MDB and Mossack Fonseca scandals have revealed the international reach of modern corruption networks operating through an array of private sector entities and professions, including financial institutions, shell companies and facilitators, such as accountants, lawyers, notaries or real estate agents, and using advanced technology to siphon and launder untold levels of criminal assets, most of which have never been recovered.

The impact of corruption has been further magnified in the context of the pandemic caused by the current outbreak of the coronavirus disease (COVID-19).<sup>3</sup> With Member States taking significant emergency measures to provide economic safety nets for citizens and businesses in distress, corruption safeguards have been relaxed.<sup>4</sup> Compliance, transparency, oversight and accountability have in many cases been traded for speed of response and achievement of rapid impact, thus leading to significant opportunities for corruption and fraud to thrive. The impact of corruption is felt across health care service delivery, procurement practices, supply chain and fund management as well as

oversight in health policymaking. The lack of accountability and oversight increases the risk that corruption and fraud will weaken the impact of the measures being taken and result in a shortfall of desperately needed aid and services reaching the intended beneficiaries, impacting the most vulnerable and marginalized among the population and bringing pre-existing deep inequalities into sharp relief.<sup>5</sup> Corruption and fraud associated with Government responses to COVID-19 have already spurred civil unrest and may further contribute to destabilize fragile settings.

Corruption and the looting of staggering amounts of assets undermine the achievement of the Sustainable Development Goals (SDGs) and has a negative impact on peace, stability, security, the rule of law, gender equality, the environment and human rights. Corruption also contributes to the spread of terrorism and violent extremism.<sup>6</sup> Pervasive corruption networks often include politicians, civil servants working at all levels of state institutions, representatives of the private sector and members of crime syndicates. The consequences of corruption are detrimental in many aspects, such as undermining governments’ ability to serve public interests and eroding public trust in political processes. Deforestation and the exploitation of natural resources, for example, often involve bribery and the abuse of authority in granting permits and concessions.<sup>7</sup> Corruption exacerbates the unequal power dynamics between men and women, limiting

<sup>2</sup> Report of the High-Level Independent Panel on United Nations Peace Operations (2015) para. 137 [‘HIPPO Report’].

<sup>3</sup> <https://www.who.int/dg/speeches/detail/who-director-general-s-opening-remarks-at-the-media-briefing-on-covid-19--11-march-2020>

<sup>4</sup> Overview of country-specific policy responses: <https://www.imf.org/en/Topics/imf-and-covid19/Policy-Responses-to-COVID-19>

<sup>5</sup> Key lessons learned from the Ebola crisis: <https://www.u4.no/publications/ebola-and-corruption->

[overcoming-critical-governance-challenges-in-a-crisis-situation. See also https://www.unodc.org/documents/Advocacy-Section/COVID-19\\_and\\_Anti-Corruption-2.pdf](https://www.unodc.org/documents/Advocacy-Section/COVID-19_and_Anti-Corruption-2.pdf)

<sup>6</sup> A/70/674

<sup>7</sup> See Lima statement on corruption involving vast quantities of assets, [https://www.unodc.org/documents/corruption/LimaEGM2018/Outcome\\_Statement\\_Lima\\_EGM\\_2018.pdf](https://www.unodc.org/documents/corruption/LimaEGM2018/Outcome_Statement_Lima_EGM_2018.pdf)

women's access to public resources, information and decision-making. Certain forms of corruption such as sexual extortion and petty corruption, are an especially heavy burden for women. Widespread impunity and corrupt practices in the judiciary means that very few complex cases will be detected and result in judicial proceedings, including the recovery of stolen assets. At the same time, those involved in unveiling corrupt practices risk retaliation and reprisals.

Enablers of corruption on such a grand scale include non-regulated political party financing; corporate structures that conceal beneficial ownership; threats, harassment and harm to victims, key witnesses, whistle-blowers, investigators, journalists, prosecutors and judges; political patronage; the shrinking of civic space for non-governmental stakeholders and the media to operate freely and safely; and entrenchment of corrupt authorities in all branches of power. A lack of due diligence procedures and reporting obligations, particularly in law, consulting and accounting firms, enables the laundering of corrupt proceeds through intermediary financial institutions and shell companies. The lack of mechanisms to oversee expenditures in electoral campaigns and transparency in political party financing reduce the accountability of, and trust in, electoral processes, sometimes provided in exchange for future benefits.

Corruption in service delivery - such as health and education - exacerbates poverty and inequality by increasing the price of public services, lowering their quality and distorting the allocation of public resources. The salaries of absent or ghost teachers may account for 15-20%

of payroll costs in some countries, hampering access to education and children's learning.<sup>8</sup> Research suggests that poor women are often the worst affected by corruption.<sup>9</sup> The vulnerable and marginalized bear the brunt of such corrupt practices, as bribery makes basic services available only to those able to pay.

Corruption hinders progress towards the achievement of gender equality, among other economic and sustainable development objectives. Women tend to be exposed more to corrupt practices and their consequences, given the pre-existing gender inequalities in all societies, when accessing services, credits and compensations, engaging in politics and political decision-making. Women face unique gender-based impacts such as severe rights violations, including sextortion, harassment and abuse.

In the context of these challenges, it has become increasingly clear that measures taken to prevent corruption have been insufficient. States may lack the operational capacity or the political will to effectively conduct complex, multi-jurisdictional corruption investigations and prosecutions, and return criminal proceeds in complex corruption cases. The private sector has often been unable to effectively enact self-regulatory frameworks and is rarely affected by law enforcement efforts. The private sector, civil society, media and academia should be considered as integral partners in our collective efforts to prevent and combat corruption. Technological responses need to be enhanced to keep up with the fast-changing use of digital technologies by organized criminal networks to move and hide ill-gotten gains.

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<sup>8</sup> <https://en.unesco.org/news/etico-fighting-corruption-education>

<sup>9</sup> UNDP, 2012, "Seeing Beyond the State: Grassroots Women's Perspective on Corruption and Anti-corruption."

As corruption is often deeply ingrained in the political and socio-economic fabric of society, efforts to combat it will inevitably be complex, politically sensitive and long-term. Corruption is particularly destabilizing in conflict and post-conflict environments and could be a key driving factor of a conflict. In situations where organized crime has penetrated public institutions at the decision-making level, States may lack the necessary political will to prioritize anti-corruption measures. As a result, the engagement of the United Nations needs to be strengthened, for instance through the work of field missions' rule of law components in supporting national institutions to reinforce integrity, transparency and accountability.

Finally, more needs to be done to build the capacity and expertise to gather data and statistics on corruption, thus allowing States, international organizations and civil society to set benchmarks against which the impact of work to prevent and counter corruption can be measured and monitored.

## SHARED PRINCIPLES

- > Recognizing the system-wide and cross-cutting nature of corruption, the United Nations system stands ready to support Member States in developing and implementing effective, inclusive and sustainable measures to prevent and combat corruption within the framework of the 2030 Agenda and the Sustainable Development Goals.
- > The United Nations system will prioritize inclusive responses with a focus on the

key principles of the rule of law, the respect for human rights, and the promotion of gender equality and sustainable development.

- > Anti-corruption, rooted in SDG 16 (Peace, Justice and Effective Institutions), is an enabler of the 2030 Agenda and an accelerator to the achievement of all the Sustainable Development Goals. Goal 16 and its targets are not only valuable aspirations in their own right, they are also important critical conditions for the successful achievement of the entire 2030 Agenda.
- > Corruption manifests itself differently in various contexts and therefore cannot be addressed through a “one-size-fits-all” approach.
- > Acknowledging the disproportionate impact on women and vulnerable populations requires further exploration to better grasp and address the interlinkages between corruption and gender. Women can also play a critical role as agents of change, particularly to address corruption in the education and health sectors. Gender equality has proven to be essential in our efforts to prevent corruption,<sup>10</sup> and the further development of gendered anti-corruption tools can help ensure equality before the law.
- > Civil society actors and youth have valuable ideas to contribute; they

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<sup>10</sup> See <http://www.unis.unvienna.org/unis/en/pressrels/2019/uniscp1088.html>

should be recognized as positive and forward-thinking agents of change, whose empowerment and engagement can help build a culture of integrity and ethics and promote transparency and accountability. In this regard, youth access to information, civic engagement, participation in inclusive political processes as well as formal and non-formal education and leadership initiatives play a crucial role in preventing and tackling corruption.

- > The United Nations system has a common and shared responsibility to effectively work together to address corruption challenges at the country level, regionally and globally, through strengthening knowledge exchange and coordination, and promoting innovative approaches to addressing corruption. The UN Convention against Corruption (UNCAC) has provided an entry point for United Nations leadership and a globally accepted blueprint to legitimize our partnerships and responses. monitored.

## DIRECTIONS FOR ACTION

Addressing the myriad causes of corruption through technical support, engendering political will and continuing dialogue between the State and its people are essential in this fight. This includes strengthening the capacity of States and by building transparent, effective, inclusive and accountable institutions, such as the judiciary and legislature, to prevent and combat corruption. The United Nations provides technical assistance tailor-made to the context using the wide range of specialized expertise available in the UN system, particularly in supporting prevention policies; strengthening

effectiveness in the detection, investigation and prosecution of corruption to fight impunity; streamlining international cooperation and asset recovery frameworks; supporting transparency and accountability, and enhancing the efficient delivery of public services.

The UN system commits to working together in a systematic and integrated manner recognizing that more needs to be done, particularly in two areas: (1) Grounding anti-corruption principles in national, local and sectoral development work (e.g. health, education, water and sanitation, infrastructure and construction, climate change, judiciary); and (2) Addressing challenges posed by large scale transnational corruption cases involving vast quantities of assets and often high-level, sophisticated corrupt networks.

The United Nations system commits to collectively strengthen cooperation and coordination, to sharing information and lessons learned, as well as producing more comprehensive data on the prevalence of corruption and its negative economic impacts, particularly with a view to supporting the implementation of the 2030 Agenda and the Sustainable Development Goals.

The United Nations system commits to stepping up joint efforts to support Member States and to work with all relevant stakeholders to address corruption in order to build transparent, inclusive, efficient and accountable systems of governance to serve the people, as outlined below:

*Mainstream Anti-Corruption across relevant initiatives of the UN System and provide guidance to Resident Coordinators and UN Country Teams*

Corruption is a cross-cutting issue and preventing corruption and strengthening integrity, transparency and accountability will be mainstreamed throughout the implementation of UN programming, particularly in support of Member States in achieving the SDGs.<sup>11</sup>

Resident Coordinators and UN Country Teams will be provided guidance and support in mainstreaming anti-corruption in UN programming through incorporation of anti-corruption principles such as integrity, transparency and accountability throughout the UN Sustainable Development Cooperation Frameworks (UNSDCFs). The UN will build on modules developed through a partnership of UNSSC, UNDP and UNODC to support the UNSDCF process, based on a multi-dimensional risk analysis as part of the Common Country Analysis (CCA).<sup>12</sup> In addition, the UN will work to ensure a systemic integration of gender equality concerns in all UN anti-corruption efforts to encourage policy makers to acknowledge and understand the gender differentiated impact of corruption, and to design policies that address the differentiated needs of women and men. These measures will aim to strengthen inter-agency partnerships across the UN system and with other assistance providers to better align approaches, identify common challenges and share good practices.

*Support inter-governmental processes to ensure that anti-corruption remains high on the political agenda.*

The UN system recognizes that corruption, political instability, economic development and human rights are interconnected. It will reinforce efforts to convene regular, thematic meetings, debates and discussions regarding the challenges faced by Member States in the prevention of, and fight against, corruption through inter-governmental bodies such as the General Assembly, Security Council, the Economic and Social Council, the Peacebuilding Commission, the Human Rights Council and the Conference of the States Parties to the UNCAC and its subsidiary bodies.

Regular discussions among Member States through various UN intergovernmental processes and multilateral mechanisms will foster the sharing of good practices and approaches, provide policy coherence and opportunities to address emerging challenges and ensure that anti-corruption, the establishment of a “culture of lawfulness,” and integrity and ethics remain high on the political agenda as foundational to the achievement of the SDGs.<sup>13</sup> In this context, the forthcoming recommendations of the High-Level Panel on International Financial Accountability, Transparency and Integrity for Achieving the 2030 Agenda (the FACTI Panel) will also be instructive.<sup>14</sup>

*Strengthen United Nations capacity to respond to requests for assistance*

A strengthened UN capacity will enable the UN system to better support States that lack the resources and the specialized personnel to do so

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<sup>11</sup> See <https://unsdg.un.org/resources/united-nations-development-assistance-framework-guidance>

<sup>12</sup> See <https://www.sdg16hub.org/anticorruption2030agendaonlinecourse/>; [https://www.unodc.org/documents/corruption/Thematic\\_Programme/Thematic\\_Programme\\_on\\_Corruption\\_-2012-2015\\_sept12.pdf\\_page\\_23](https://www.unodc.org/documents/corruption/Thematic_Programme/Thematic_Programme_on_Corruption_-2012-2015_sept12.pdf_page_23).

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<https://www.unodc.org/dohadeclaration/en/news/2018/03/global-citizenship-education-for-a-culture-of-lawfulness-initiative-begins-its-work.html>

<sup>14</sup> <https://www.factipanel.org/>



on their own. A strong and well-coordinated UN capacity can play a vital role in responding in a timely and effective manner to requests for expertise and technical assistance in preventing corruption risks, in corruption investigations and prosecutions, and in facilitating and expediting international cooperation and recovering proceeds of crime. Given the high risks of corruption associated with UN responses in emergency or crisis environments, advisors and expert practitioners would stand ready to conduct risk assessments and propose recommendations to meet corruption challenges, including in UN operational environments where the risk of corruption is particularly high.

A strengthened UN capacity will enable the UN system to work closely with Member States to strengthen national and local institutions and integrate anti-corruption measures in key sectors and national plans and strategies. This work involves leveraging technology and innovation to promote transparency, accountability and integrity; enhancing external auditing and oversight functions for effective accountability and integrity in resource allocation, procurement and service delivery, in particular by working with supreme audit institutions; supporting social accountability measures and civic engagement by working with all sections of society, in particular women and youth networks; and promoting compliance, business integrity and collective action to build a culture of integrity and ethics in public and private sectors. Taken together, these aspects will help ensure the achievement of results and progress made in the policy space for sustainable impact.

In response to increasing requests from States for guidance and technical support in capacity-building for the investigation and prosecution of complex multi-jurisdictional corruption cases, a strong capacity within the UN system will allow the provision of rapidly available technical expertise for mentoring/training and direct capacity to requesting national authorities, such as supporting States' engagement in mutual legal assistance and the rapid sharing of information and intelligence necessary to secure critical evidence as well as identify, trace, seize, freeze and recover proceeds of crime. To strengthen its capacity to respond to request for assistance, the UN will build on and expand its existing capacity such as UNODC's global network of anti-corruption advisors, UNDP's field-based anti-corruption experts as well as the Global Focal Point for the Rule of Law.

*Provide coordinated UN system support to Member States to strengthen their knowledge on the magnitude, dynamics and risk factors related to corruption*

The UN system will enhance the development and promotion of international standards and methodologies to gather data and statistics on corruption;<sup>15</sup> the delivery of targeted assistance to implement such standards, including on population and business surveys as the scientific basis to monitor SDG 16.5 and on national statistical frameworks to measure corruption, its impact on society and the effectiveness of measures taken to address corruption. This will include enhanced support for gender analysis and collection of sex and age-disaggregated data on corruption.<sup>16</sup>

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<sup>15</sup> See [http://ine.cv/praiagroup/handbook/handbook\\_governance\\_statistics.pdf](http://ine.cv/praiagroup/handbook/handbook_governance_statistics.pdf)

<sup>16</sup> See [http://www.un.md/media/tender\\_supportdoc/2015/1103/Survey\\_Methodology-addressing\\_gender\\_equality\\_related.pdf](http://www.un.md/media/tender_supportdoc/2015/1103/Survey_Methodology-addressing_gender_equality_related.pdf)



The UN system will also seek to strengthen its research capacity and that of Member States to analyze vulnerabilities to corruption and identify good practices that are effective in reducing corruption at the country, regional and global levels. This will be undertaken with the core objectives of achieving integrity, transparency and accountability designed to reduce systemic corruption.

### *Integrating considerations of corruption risks from the outset of Field Missions*

Corruption is a significant conflict driver that undermines efforts to achieve sustainable peace and security. Peacekeeping and special political missions should be designed and implemented with a clearer anti-corruption lens with the objective of reinforcing a culture of integrity, transparency and accountability and respect for the rule of law in their countries of operation. Where missions provide support to national institutions, increased focus will be placed on this objective, and the support strategically designed to achieve the goal of reducing systemic corruption as part of the mission's broader peace and security objectives. Mission leadership will help to build a strong understanding of how, when and where to raise issues, using the leverage of Security Council mandates to build political consensus on the need to address corruption and to maintain the necessary pressure on national actors. Missions will systematically incorporate analysis of corruption risks and vulnerabilities in their regular multidimensional analysis to inform political and technical engagement.

The UNCAC Implementation Review Mechanism, along with other tools on corruption risk assessment can provide the basis for analysis of risks and mission engagement. Consideration will

be given to the use of technology to improve missions' ability and to ensuring dedicated capacity, where anti-corruption mandates exist in field missions to support these efforts, strengthen partnerships and enhance a one UN approach, including through standing capacities.

### *Effective follow-up to the UNCAC Implementation Review Mechanism through implementation of recommendations and sharing of good practices*

The UNCAC Implementation Review Mechanism, in which 185 States participate, has led to a global overview of gaps and good practices in addressing corruption. Through the Review Mechanism, States' compliance with the comprehensive set of measures included in UNCAC on criminalization and law enforcement and international cooperation has been reviewed, and the assessment of States' measures to prevent corruption and enable asset recovery is ongoing. As part of the follow-up process, States are expected to report on progress made in the implementation of recommendations from previous reviews and, where technical assistance was required, whether this assistance was readily available. Challenges and technical assistance needs identified in the course of the country reviews under the review process will consistently be integrated into country programmes.

Additionally, the UN system will also ensure that knowledge and experience gained from the UNCAC review process and SDG 16 monitoring mechanisms will complement each other, to provide a comprehensive overview on the global progress on combating corruption. Recommendations touching on corruption generated through other forums, including in the

Universal Periodic Review Mechanism of the Human Rights Council and its special procedures, as well as the United Nations Human Rights Treaty Bodies, should also be taken into account when delivering technical assistance.

### *Strengthen and expand assistance to Member States for identifying and returning stolen public assets*

Building on the achievements over the past decade, as well as the need to fast-track the return of looted assets, the UN will further strengthen and expand the support to Member States to return stolen public assets in corruption cases to benefit the state and its people. This will facilitate international cooperation and generate assets critical to the implementation of the SDGs.

The Stolen Asset Recovery (StAR) Initiative is a partnership between the World Bank Group and UNODC that supports international efforts to end safe havens for corrupt funds. StAR works with developing countries and financial centres to address laundering of the proceeds of corruption; return of stolen assets; and provides platforms for collaboration among different jurisdictions. Since 2007, StAR has assisted many countries in developing legal frameworks, institutional expertise and the skills necessary to trace and return stolen assets. In addition to delivering case support, close cooperation with other relevant organizations and fora, such as the G7, the G20, the International Monetary Fund (IMF) and the Financial Action Task Force (FATF) is crucial to influence and liaise with policymakers.

### *Strengthen partnership with the private sector and civil society and promote*

### *collaboration between governments and other stakeholders*

The UN system will continue to support Member States to achieve their full socio-economic potential through strengthening a governance environment that enables all businesses to flourish, fairly and with integrity, and promote a fair and transparent business environment to prevent corruption risks. Collaboration between governments, the private sector and civil society is fundamental to improve the culture of integrity both in the public and private sectors. This will include strengthening transparency and openness of public procurement systems; increasing capacities of national private enterprises, SMEs and SOEs on business integrity, anti-corruption ethics and compliance programmes and corruption risk assessment and management; engaging investors and financial institutions in raising good corporate governance and anti-corruption standards; and leading research and knowledge on the nexus between gender, diversity and business ethics.

The UN will also strengthen partnership and coordination with the private sector to advance ethical practices, including with the private sector collective action platform, managed by the UN Global Compact. Closer engagement by the UN Resident Coordinators with the local networks of the platform can ensure collective anti-corruption action at the local level, particularly in mobilizing local businesses and civil society organizations and supporting micro, small and medium-sized enterprises. Through the platform and its local networks, the UN will continue to support companies to develop policies and programmes to address all forms of corruption, including risk assessments, reporting and supply chain practices.

The cross-cutting nature of corruption requires an inclusive society-wide response with collaborative partnerships between government and non-governmental stakeholders. The UN will continue to develop meaningful and productive partnerships with other anti-corruption initiatives, the private sector and civil society. Together with these organizations and entities, the UN will seek opportunities to engage in joint programming and research initiatives targeted at developing tools to equip both public institutions and private sector actors to address emerging corruption risks.

# Annex

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## COMBATING CORRUPTION: SOME INNOVATIVE IDEAS AND INITIATIVES PROMOTED BY MEMBER STATES AND OTHER STAKEHOLDERS

In the context of the current global challenges, Member States and other stakeholders are actively exploring innovative ideas and initiatives to strengthen the existing frameworks to prevent corruption and to end impunity, as outlined below.<sup>17</sup> The 2021 UNGASS against corruption is an opportunity for Member States to explore and develop these ideas further. The UN system stands ready to support the implementation of joint commitments contained in the High-Level Political Declaration be adopted at the conclusion of the UNGASS. Some of these initiatives may require a mandate from an appropriate inter-governmental body as well as dedicated financial resources.

**Setting up a Mediation Mechanism for Asset Recovery:** *Large proportions of the proceeds of corruption, held in foreign bank accounts, are yet to be returned to the requesting States owing to practical difficulties that both requested and requesting States face in asset recovery. Despite all efforts to facilitate the return of stolen assets, a vast gap remains between the results achieved and the billions of dollars that are estimated stolen from developing countries. Building trust and confidence between the requesting and requested States is essential to facilitate return. Building on*

*current efforts, a voluntary mediation or non-binding arbitration mechanism could be set up as a neutral third party to help the requesting and requested States to reach an agreement on their own. The role of this mechanism would be to work with both sides to explore the interests underlying their positions and find consensus on a way forward for the return of the confiscated assets.*

**Establishment of a Trust or Escrow Fund to Facilitate the Recovery and Return of Stolen Assets:** *The establishment of a trust or escrow fund could offer Member States an impartial and objective intermediary to facilitate the management and return of assets identified, seized and categorized as returnable pending final agreement between States, increasing the efficiency and effectiveness of asset recovery. This initiative could be accompanied by the development of principles and guidelines regarding the return and disposal of recovered property in the context of the operation of the trust or escrow fund.*

**Establishing a Mechanism to Support National Prosecutions at the Request of Member States:** *A body could be established by an appropriate inter-governmental body to address complex corruption cases (including by reconsidering the rules on immunities which are a key barrier to proactive enforcement action in countries where stolen assets are located). Such an independent*

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<sup>17</sup> This includes ideas considered by the FACTI Panel convened by the Presidents of the General Assembly and the Economic and Social Council.

*mechanism could be given a mandate to collect, consolidate, preserve and analyze evidence of crimes of corruption and related offences in order to facilitate and expedite, at the request of national authorities, fair and independent criminal proceedings, in accordance with international law standards, in national courts or tribunals that have, or may in the future have, jurisdiction over these crimes.*<sup>18</sup>

**Establishing Country-Based or Regional Anti-Corruption Commissions to Conduct Investigations:** *In recent years, country-based anti-corruption commissions to conduct investigations have been established or considered by several States in agreement with the United Nations or with regional organizations.<sup>19</sup> The establishment of such commissions could be explored, based on lessons learned and best practices. These commissions could investigate and support the prosecution of complex corruption cases in courts of competent jurisdiction, in compliance with international law, and consist of national investigators and prosecutors, international experts or their combination.*

**Developing International Standards and Compliance Systems for Corruption Gatekeepers and Facilitators:** *Given the integral and indispensable role played by gatekeepers and facilitators<sup>20</sup> in the operational aspects of complex corruption networks, the development, implementation and enforcement of international compliance guidelines and integrity standards, including adequate monitoring and oversight mechanisms, would be a vital advance in efforts to*

*detect and disrupt high-level, organized corruption networks, bring offenders to justice and recover and return stolen assets.*

**Establishing International Standards Regarding the Operation of Foreign Companies in Extractive Industries, including through State-to-State Agreements, which allow for Nullification of Corporate Contracts in the Event of Corruption:** *In many developing countries, there is a high risk of corruption in agreements undertaken regarding extractive industries and foreign-owned enterprises. Building on the Extractive Industries Transparency Initiative (EITI),<sup>21</sup> establishing international standards and practices regarding the operation of foreign companies in extractive industries, mandating the inclusion of a corruption nullification clause as a condition of operations, is being supported by some States.*

**Establishing International Registries of Foreign Beneficial Owners and Asset Declarations:** *Two of the most significant corruption challenges globally concern the inability of States to identify the beneficial owners and investors in private commercial enterprises and real estate, and deficiencies in verification of asset declarations submitted by designated public officials, particularly regarding foreign-held assets. With the appropriate mandate by an inter-governmental body, establishing and maintaining such registries would lead to greater transparency and identification of foreign-held assets, and financial accounts.*

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<sup>18</sup> One possible set-up could be the model of the International Anti-Corruption Coordination Centre (IACCC) <https://www.nationalcrimeagency.gov.uk/what-we-do/crime-threats/bribery-corruption-and-sanctions-evasion/international-anti-corruption-centre>

<sup>19</sup> Such as the International Commission against Impunity in Guatemala (CICIG) which was established in 2006 and ceased operations in 2019. ( <https://www.cicig.org/>).

<sup>20</sup> These include, inter alia, accountants, financial institutions, lawyers, real estate agents, insurance agents, notaries, art dealers, traders in precious metals and gems, and freeports.

<sup>21</sup> <https://eiti.org/FAQ>

***Enhancing International Obligations for Transparency and Accountability in the Financing of Political Parties and Political Campaigns:*** *Transparency and accountability in the regulatory frameworks on the financing of political parties and campaigns are important aspects of any measures to prevent corruption in public life. Enhancing international obligations on the transparency of funding of candidatures for elected public office and of political parties and campaigns is seen as an essential measure towards preventing corruption in political party financing.*