

**Outcome of the third intersessional meeting on preparations for the special session of
the General Assembly against corruption**
22-23 February 2021

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

1. H.E. Mr. Harib Saeed Al Amimi, the President of the Conference of the States Parties to the United Nations Convention against Corruption at its eighth session welcomed participants to the third intersessional meeting of the Conference on preparations for the special session of the General Assembly against corruption (UNGASS 2021). The meeting adopted its agenda, as recommended by the extended Bureau of the Conference.

Item 2. Preparations for the special session of the General Assembly against corruption in 2021

2. In his opening remarks, Mr. John Brandolino, the Director of the Division for Treaty Affairs of UNODC, inter alia, referred to the continuing challenging circumstances arising from the COVID-19 pandemic, which had a serious impact on the efforts of States and the international community as a whole to prevent and combat corruption. He emphasized the importance of real accountability, implementation by States parties of the normative framework set out by the Convention and mobilization of political will. He also underscored the importance of promoting the rule of law and good governance. Furthermore, he stressed that the work undertaken by the Conference was essential to keeping national and global anticorruption efforts focused. He noted that the negotiations of the draft political declaration, to be adopted by the General Assembly, had created a space where innovative, substantive ideas were being discussed and expressed hope that the outcome of these discussions would further strengthen the work of the Conference. Moreover, he stressed that UNODC would continue to support the international community in preventing and combating corruption.

(a) Status of preparations for the special session

3. The President recalled that this meeting was being held in accordance with General Assembly resolution 74/276, entitled “Special session of the General Assembly against corruption”, which outlined the modalities for the special session and for the preparatory process for that session.

4. The President recalled that, in its resolution 74/276, the General Assembly inter alia reiterated the importance of an inclusive preparatory process, including substantive consultations and invited the Conference to hold up to three intersessional meetings to advance such consultations. The President also recalled that, in line with the workplan adopted by the Conference at its eighth session, held in December 2019, this was the last in a series of three intersessional meetings.

5. Furthermore, the President recalled that, in the same resolution, the General Assembly:

- (a) had reiterated its invitation to the Conference of the States Parties to lead the preparatory process for the special session by addressing all organizational and substantive matters in an open-ended manner;
- (b) had also requested the Conference to produce, in due time, a concise and action-oriented political declaration agreed upon in advance by consensus through intergovernmental negotiations under the auspices of the Conference for adoption by the General Assembly at its special session.

6. H.E. Mr. Hamad Al Kaabi, the Permanent Representative of the United Arab Emirates and one of the co-facilitators of the informal consultations on the draft political declaration, informed the meeting that the negotiations on the draft political declaration were expected to conclude in time for the special session of the Conference, which would be convened for the purpose of approving the political declaration on 7 May 2021. He recalled that the co-facilitators had convened, on 21 July 2020, the first round of informal consultations to present the workplan and the timeline and to discuss the structure of the political declaration and that, on 17 August, they had circulated the “zero” draft of the political declaration, together with a compilation of the contributions on the political declaration received from States parties to the Convention. In addition, he informed the meeting that, since the second intersessional meeting, the co-facilitators had convened seven rounds of informal consultations to conduct the second reading at the informal consultations. He welcomed the many submissions received from organizations in the UN system, IGOs, NGOs, academia and other relevant stakeholders and expressed gratitude for the high level of interest among the stakeholder. He emphasized that the submissions had inspired the continuing drafting process.

(b) Panel 1:

- *Sustained political commitment: UNGASS 2021, an opportunity to reinforce our commitments against corruption*
- *After 15 years of the entry into force of the United Nations Convention against Corruption, what is our way forward?*

7. In his introductory remarks, a representative of the secretariat noted that the special session of the General Assembly against corruption and the preparatory process for that session, which was being conducted under the auspices of the Conference, were expected to provide a crucial momentum in amplifying the efforts of governments to fully and effectively implement the United Nations Convention against Corruption. He noted that this also provided an opportunity to look at the future with the view to defining ever more efficient ways to prevent and combat corruption. The representative also noted that the panellists nominated for this first panel had come from Governments, civil society and academia, which would lead to an enriching and substantive discussion and would benefit the preparatory process for the special session.

8. A panellist from Nigeria stressed the need to consolidate the gains emanating from the Implementation Review Mechanism. He noted that much remained to be done to fully implement chapter V of the Convention and referred to article 51, which provided that the return of assets was a fundamental principle of the Convention. The panellist called on States parties to be more cooperative and spontaneously share information on stolen assets within their respective jurisdictions with concerned States Parties and remove all obstacles and barriers that hinder the recovery of such assets. He also noted that the return of assets should

be unconditional and, in this regard, referred to Article 4 of the Convention on the protection of sovereignty. The panellist recommended that a United Nations Special Committee on International Repatriation of Proceeds of Corruption be established. He also proposed making some of the discretionary provisions of the United Nations Convention against Corruption mandatory to further strengthen the fight against corruption and promote recovery of proceeds of corruption.

9. A panellist from the United States recognized that, although challenges and obstacles remained, countries had achieved undeniable progress in strengthening their ability to prevent and combat corruption. She referred to the international anti-corruption architecture, which included the United Nations Convention against Corruption, the OECD Anti-Bribery Convention and the Financial Action Task Force recommendations. She said that any gaps were in implementation of obligations, rather than in the framework itself. The panellist outlined the action against corruption undertaken by her Government, including new provisions on beneficial ownership. She referred to the role of the Implementation Review Mechanism in encouraging better implementation of the Convention and called upon States to make full use of the voluntary provisions of its Terms of Reference. Moreover, the panellist emphasized that States could sustain political commitments to fight corruption beyond the special session of the General Assembly against corruption in June by holding themselves accountable in the framework of ongoing reviews. She noted that the special session should spur political action and serve as a platform to launch practical tools and trainings for public officials, encourage cooperation and strengthen communication between relevant authorities. The panellist stressed the important role of civil society, private sector and media and noted that the special session would provide a critical opportunity for the international community to reaffirm its commitment to the fight against corruption.

10. A panellist from INTERPOL noted that, in view of its international scope, personnel and resources, INTERPOL provided a platform for the global community to adequately tackle corruption and outlined the organization's capabilities in this regard, including its anti-corruption and asset recovery unit. He referred to the recent introduction by INTERPOL/StAR global focal point network on asset recovery of the Secure Collaborative Platform (SCP), which was designed to allow anti-corruption practitioners to safely share knowledge and information for non-operational purposes, exchange information and connect police with specialized anti-corruption agencies. The panellist reported that INTERPOL had organized webinars on corruption-related topics and had embedded a liaison officer with the International Anti-Corruption Coordination Centre. He noted that INTERPOL planned to expand its global focal point network and its global programme on anti-corruption, financial crime and asset recovery and its programme on integrity in sport, as well as to expand its analytical capabilities.

11. A panellist from Transparency International commended the decision of the General Assembly to hold the special session, referred to the crisis of corruption worldwide and noted that current international and national responses were inadequate. The panellist noted that Transparency International would submit a petition with over 700 signatories from 120 countries, urging Member States to commit to a new global standard on beneficial transparency. She referred to the wide range of recommendations on preventing and combating corruption involving vast quantities of assets made by the expert group meeting co-organized by UNODC and the Government of Norway in 2019. The panellist urged Member States to include in the political declaration to be adopted by the special session a mandate for a new working group, with the participation of civil society representatives, to

review options for improving the status quo and propose a path forward, with detailed recommendations on possible supplementary frameworks and processes.

12. A panellist from the Beijing Normal University College for Criminal Law Science and the Research Center on International Cooperation Regarding Persons Sought for Corruption and Asset Recovery in G20 Member States stressed that the political declaration would create an important momentum to further the implementation of the Convention and promote international anti-corruption governance. She called upon States to, inter alia, adhere to the principles of “zero tolerance, zero loophole and zero barrier to international cooperation”; to pursue multilateralism in fighting corruption; and to continue to commit to the intergovernmental nature of the Implementation Review Mechanism, while respecting sovereign equality, differences in development levels and diversity in political, economic and social systems and legal traditions. The panellist stressed the role of civil society organizations and local community organizations in public awareness-raising, in preventing and combating corruption, as well as in decision-making on legal policies and action plans. She stressed the non-political character of corruption offences and the need to address technical assistance and capacity building challenges faced by developing countries in implementing the Convention.

13. During the ensuing discussion, several speakers acknowledged with appreciation the preparatory process undertaken under the auspices of the Conference, while also expressing appreciation for the efforts of the co-facilitators in the framework of the negotiations of the draft political declaration.

14. Speakers highlighted the importance of placing corruption at the centre of international action and reflecting the commitment against corruption in the political declaration, with the view to making the most of the opportunity afforded by the special session to review and consolidate efforts at the global level. A number of speakers stressed the importance of the political declaration being approved by the Conference on the basis of consensus. Some speakers stressed the importance of including in the political declaration references to the different sources of corruption, such as illicit financial flows, proceeds of crime and money laundering, the elimination of safe havens for illicit assets, and the unconditional return of assets.

15. It was stressed that the special session would also provide an opportunity to take stock of the achievements and progress made to date, as well as to identify the main difficulties encountered and gaps in the way forward, develop tools and strategies, as well as identify new and innovative mechanisms that address the civil and administrative aspects of the fight against corruption.

16. One speaker emphasized that the political declaration should be clear, brief and forward-looking, and should follow the letter and spirit of the Convention, without being a literal repetition. He also noted that, while the zero draft of the political declaration, prepared by the co-facilitators with the support of the secretariat, was very close to the result that his delegation was looking for some aspects, including on international cooperation, needed to be enhanced. He expressed hope that the special session would be held in a full, in-person format, subject to circumstances arising from the COVID-19 pandemic.

17. The importance of joint efforts and international cooperation in preventing and combating corruption was highlighted by several speakers. It was stressed that, after 15 years of its entry into force, the Convention remained a unique and valuable instrument that had

allowed governments to make progress in preventing and combating corruption in all its facets.

18. The crucial role and continued commitment of governments to preventing and combating corruption was emphasized by several speakers. Several speakers also emphasized the importance of partnerships with civil society, private sector and academia in anti-corruption activities.

19. The importance of adopting a comprehensive and multidisciplinary approach to preventing and combat corruption in all its forms and complexity was highlighted and reference was made to the fact that States parties should have at their disposal a range of different measures, such as criminal, civil and administrative proceedings, as may be necessary for the effective prosecution, adjudication and sanctioning of the offences and the recovery of assets.

20. The need to support institutions involved in the fight against corruption, which should be given the tools to fulfil their duty and guarantee their independence, was highlighted as was the need to strengthen public ethics and accountability in order to avoid large-scale corruption. The need for specialized institutions, prosecutors and courts to combat and prosecute large-scale corruption was highlighted by one speaker. The need to introduce mechanisms to prevent and deter corruption in the private sector was mentioned as well.

21. Speakers emphasized the need to take measures to ensure electronic transmission of international legal requests. One speaker noted that the pandemic had further demonstrated that requests for mutual legal assistance could be sent and responded to in a safe, timely, expeditious and valid manner through electronic means, while recognizing that the use of spontaneous transmission of information and direct cooperation was the way forward to assure effective and timely cooperation.

22. One speaker called the attention of States parties to the mandate to tackle impunity under the framework of the Convention, while noting the risk that persons accused of corruption may escape justice and successfully hide their illicit assets. The speaker recognized that all natural and legal persons engaged in acts of corruption should be held accountable and duly prosecuted by competent authorities, and that no efforts should be spared to recover such assets.

23. One speaker, in referring to article 11 of the Convention, emphasized the crucial role of an independent judiciary in fighting corruption and, in this regard, noted the need for comprehensive studies on transparency and accountability of the judiciary. He also referred to the Istanbul Declaration on Transparency in the Judicial Process and the Measures for the Effective Implementation.

24. One speaker proposed the establishment of an international observatory to research the phenomenon of corruption. The effectiveness of the observatory would be reviewed periodically. Several speakers outlined the efforts carried out by their governments to tackle corruption and referred to support that they had received from UNODC.

(c) Panel 2: Beneficial ownership transparency and the role of the private sector in supporting anti-corruption efforts, including through better compliance with anti-money-laundering standards, collective action initiatives and supporting measures for self-regulation

25. A representative of the secretariat introduced the panel on beneficial ownership transparency and the role of the private sector in supporting anti-corruption efforts, including through better compliance with anti-money-laundering standards, collective action initiatives and supporting measures for self-regulation. He outlined the diverse ways in which the private sector plays a critical role in supporting anti-corruption efforts globally. In reference to articles 12(2)(c), 14(1)(a) and 52(1) of the Convention, the representative highlighted initiatives promoting the transparency of private entities and, in this regard, referred to a global study on beneficial ownership transparency, which was being undertaken by the secretariat, as well as to the completion of a study on company registration standards in South East Asia, identifying gaps in the regulatory frameworks for the registration of beneficial owners.

26. A panellist from Colombia observed that the private sector played a key role in countering corruption with a view to ensuring trust in democracy, public institutions and the market. Companies should not be vehicles for illicit activities or evading legal responsibilities. The panellist emphasized that a strong prevention system was critical, including safe reporting channels, whistle-blower protection, criminal responsibility of legal entities with exemplary sanctions, and compliance systems in large and small companies. The panellist also highlighted beneficial ownership transparency as an important tool to prevent corruption and money-laundering and mentioned efforts in Colombia to develop a central registry for this purpose. The panellist recommended that the different governments and stakeholders use behavioural economics and data analytics to measure corruption risks and apply compliance programmes, and concluded by underscoring the relevance of mandatory compliance systems in the public and private sectors, while not overburdening small companies with requirements which could stifle efficiency.

27. The panellist from Italy recalled the 2014 G20 High-Level Principles on Beneficial Ownership Transparency and referenced the 2020 petition by Transparency International calling for an end to the abuse of anonymous/shell companies that facilitate cross-border corruption and other crimes. While effective and dissuasive sanctions are relevant, including the debarment of corrupt companies, the panellist emphasized the importance of beneficial ownership transparency of companies as the watershed between legal and unlawful business, between economic crime and a global free market, vibrantly competitive and based on an effective level playing field among companies. The panellist highlighted that beneficial ownership transparency should not be restricted to the formal requirements of the legal owner but should be assessed in a substantive and dynamic way, regarding also the concrete functioning and daily business activity that can be attributable to the company, including bank accounts, real estate investments, etc. In this regard, the transition from cash to digital payments would be an important tool of transparency and the panellist noted the advocacy undertaken by the Better than Cash Alliance in this area. The panellist concluded that the implementation of a central register could help ensure that beneficial ownership information was adequate, accurate and up-to-date, while protecting confidentiality and privacy by making the information available primarily to law enforcement. As a consequence of the above, the Italian G20 Presidency had decided to focus the Accountability Report 2021 on the implementation by G20 countries of the 2014 G20 High-Level Principles on Beneficial

Ownership Transparency, taking also into account previous G20 standards on private sector transparency and integrity and on the liability of legal persons for corruption.

28. A panellist from the Russian Federation underlined the importance of ensuring the transparency of legal entities to identify the ultimate beneficial owners, real beneficiaries and persons controlling the activities of corporate structures. In line with the Financial Action Task Force standards, the Russian Federation implemented a multi-pronged approach by obtaining information on beneficial owners through customer due diligence measures by representatives of the private sector who were subject to anti-money-laundering legislation, as well as by obtaining information directly from legal entities. The availability of data on beneficial ownership was ensured through the authority of the financial intelligence unit, which was linked to all reporting entities that were required to provide relevant information. In accordance with the anti-money-laundering law, a separate obligation was established for all legal entities to have data on their beneficial owners and to submit this information at the request of the relevant authorized bodies. The key advantage of such a combined approach is the ability to cross-check data from different sources, which led to an increase in the level of reliability of information available to government agencies, as well as to identify gaps in the implementation of the assigned requirements by representatives of the private sector. Moreover, the Russian Federation had prohibited the creation of legal entities through nominees or “strawmen”, that is, persons who did not really pursue the goal of carrying out entrepreneurial activities through a legal entity. This constituted a criminal offence, which contributed to increasing the transparency of the management structure in a legal entity. Furthermore, trusts were not recognized in the Russian system and foreign trusts needed to provide information on beneficial owners under anti-money-laundering legislation when they interacted with reporting entities.

29. Subsequently, the panellist from the SpareBank 1 SR-Bank of Norway noted that the private sector was playing an active role in addressing corruption risks through due diligence, compliance, control mechanisms, monitoring, and investigation, including the financial industry, which plays a key role in anti-money-laundering measures. The panellist explained that large investors, such as the Norwegian Pension Fund, could promote international standards and principles on business conduct and tax transparency by setting requirements towards the companies they invest in. The panellist further highlighted some measures to enhance ownership transparency of assets in Norway. For example, the Norwegian real estate/property register was open for access and no fees were required to access the data; large companies had registered their beneficial owners digitally for decades through the Central Securities Depository (Verdipapirsentralen); and both were exchanging data digitally with the tax authorities. As of October 2020, a new Norwegian Act on registration of beneficial owners required all companies – regardless of size and form of organization – to have a digital, open and updated registry of beneficial owners. The duty to register beneficial owners applies not only to Norwegian entities, but also to managers of foreign trusts and similar entities operating in Norway. The register was open for access to the general public. The panellist concluded by referencing the High Level Panel on International Financial Accountability, Transparency and Integrity for Achieving the 2030 Agenda (FACTI panel), which aimed to support governments to redirect the trillions of dollars recovered from curbing tax abuse, corruption and money-laundering to finance the Sustainable Development Goals. The FACTI panel’s recommendations focused on accountability, transparency and integrity.

30. Several speakers provided overviews of efforts made in their countries to establish ethical business practices and policies to prevent corruption involving the private sector,

engage in collective action and foster public-private partnerships. Some speakers stressed the importance of a relationship of trust and noted the importance of bringing together the private sector, governments and civil society to enhance dialogue and learn from each other's experiences. In particular, the private sector could play an important role in leveraging the use of innovation and modern technology and fostering the understanding of corruption risks and vulnerabilities in various markets. One speaker referred to the importance of encouraging the private sector to establish voluntary measures, reaching beyond compliance, such as the Equator Principles in the financial industry.

31. Several speakers reported on recent legislative reforms in their countries to enhance the effectiveness of their legal frameworks to prevent and counter money-laundering and terrorist financing. A number of speakers referred to the preventive principles of "know your customer" and "know your beneficial owner" and stated that laws and regulations regarding obligations in this regard had been strengthened, in line with the Financial Action Task Force recommendations, as well as the G20 High-Level Principles on Beneficial Ownership Transparency.

32. Several speakers also reported on efforts to strengthen beneficial ownership identification through the establishment of central registration systems and the use of technology to cross-check data to ensure accuracy. Speakers also emphasized the importance of regularly updated beneficial ownership information and open access to such data to allow for its verification by civil society and the private sector.

33. Some speakers further reported on measures taken to enhance oversight by requiring financial institutions and designated non-financial businesses and professions to identify the beneficial ownership of their customers. One speaker also highlighted that these procedures needed to be part of a comprehensive regulatory and supervisory regime that, in addition to preventing money-laundering, facilitated the required domestic and international cooperation. In this context, a speaker also highlighted the relevance of a comprehensive tax registration system, which required timely access to a central registry of beneficial ownership information on both domestic and foreign legal persons operating in the country.

34. A speaker made reference to the High Level Panel on International Financial Accountability, Transparency and Integrity for Achieving the 2030 Agenda, which would soon publish its report and called for the creation of synergies between the findings of the report and the special session of the General Assembly against corruption in 2021. Another speaker encouraged the improvement of global standards, while recognizing the need for improved implementation of the current standards.

35. Speakers also referred to actors in the private sector, as they may also be able to play a vital role in the identification of criminal proceeds and their return to legitimate owners. A speaker highlighted the work of its authorities to provide the business community with the tools, resources and guidelines they need to develop and implement tailored anti-corruption and compliance programmes, compatible with their size, complexity, structure and field of work, and in accordance with their financial capacity.

36. Emphasis was also placed on the need to ensure continuous training and other forms of capacity-building, such as the exchange of good practices and the sharing of expertise from the broader community, and the importance of providing technical assistance in this regard. More systematic collaboration could be a good practice to create trustful collaboration and a more systematic partnership and joint projects.

37. Several speakers highlighted the need to increase the use of secure electronic channels for the exchange of information and mutual legal assistance between law enforcement agencies and the judiciary internationally. Some speakers complemented this point by referencing the COVID-19 pandemic, which had forced international cooperation to become fully virtual.

38. Several speakers highlighted the crucial role of civil society in informing conversations on the prevention of and the fight against corruption and called for active coordination and collaboration during and beyond the conversations in preparation of the special session of the General Assembly against corruption in 2021.

(d) Panel 3: Measures to address impunity, including by strengthening the independence, transparency and integrity of the judiciary and enhancing the role of oversight bodies, such as state audit institutions

39. In his introductory statement, a representative of the secretariat noted the importance of addressing impunity, strengthening judicial independence, transparency, and integrity, and enhancing oversight bodies' role in the prevention and fight of corruption. With regard to judicial integrity, he referred to article 11 of the Convention that focused on the ability of the judicial system and individual members of the judiciary to resist corruption, while fully respecting the core values of independence, impartiality, personal integrity, propriety, equality, competence, and diligence. He further emphasized how UNODC provided support to the State parties to implement this article of the Convention with a number of tools and publications, amongst other the Article 11 UNCAC Guide and Evaluative Framework, the Resource Guide on Judicial Integrity and Capacity, and the Commentary on the Bangalore Principles of Judicial Conduct. He further highlighted the UNODC's launch of the Global Judicial Integrity Network in 2018 with 145,000 stakeholders in 190 countries. Furthermore, he underlined the important role of the supreme audit institutions (SAIs) in preventing and fighting corruption and noted how Conference resolution 8/13 marked a milestone in fighting corruption by emphasizing the role of supreme audit institutions in promoting integrity, accountability, transparency, and the proper management of public affairs, public property and the efficient use of public resources.

40. A panellist from Germany reiterated the importance of article 11 of the Convention for promoting the independence of the judiciary, the rule of law and the realization of the citizen's political, economic and social rights. He stressed that lack of judicial integrity led to legal uncertainty, which resulted in weak institutions. The panellist noted the importance of the Bangalore principles of Judicial Conduct, endorsed by ECOSOC, as an essential building block for integrity, which was developed by judges and based on six core values. The panellist recalled that the document was further enhanced in 2007, when the Judicial Integrity Group, at the request of ECOSOC, drafted the Commentary. He noted that the document is now being updated to meet contemporary challenges, such as gender-related issues and the emergence of social media. The panellist referred to the role of the Global Judicial Integrity Network, launched by UNODC in 2018, in sharing good practices and lessons learned, developing new tools, and discussing issues related to the prevention of corruption in the judicial system. In his concluding remarks, the panellist recommended that the experience of distinguished judges and especially the Measures for the Effective Implementation of the Bangalore Principles be taken into close consideration by the States parties in their efforts to prevention corruption.

41. A panellist from the Russian Federation stressed the important role of the Supreme Audit Institution (SAI) of the Russian Federation in ensuring the accountability of the public sector, notably during the COVID-19 pandemic. She shared information about the actions of the institution following the assumption of the presidency of INTOSAI in 2019. Notably, she mentioned the adoption of the Moscow Declaration that identified directions for future development of audits towards higher transparency in government. The panellist stressed how SAI was partnering with the government and the parliament and further underlined the existing effective cooperation with law enforcement agencies in countering financial crimes. The panellist shared information about the instruments developed by the SAI, including the risk-based approach taken at early stages of audits and using a matrix of major offenses. She informed that the fight against corruption had become one of the priorities for SAIs. The panellist further informed that the SAI regularly published its reports and increased its social media presence to promote openness. The panellist concluded by providing information on the use of innovative technologies such as digital audits and reiterated the importance of training and exchanging information with the academia.

42. A panellist from the United Arab Emirates informed about the role of his country's Supreme Audit Institution in preventing and combating corruption. He observed that the main mandate of the SAI was to ensure that public resources were used effectively, economically, and in line with the existing rules and regulations. He further recalled the role of SAI in ensuring proper management of public finances and in promoting transparency, accountability, and integrity in the public sector. He outlined how the effectiveness of the supreme audit institutions could be improved by strengthening their independence, building their capacity and providing them with full access to information for their auditing purposes. He underlined the importance of following up on the audit findings and, in this regard, of the effective cooperation with the law enforcement bodies. He concluded by stating that proper communication with the stakeholders was indispensable, and that the future work would require broader use of information and communications technologies and advanced data analytics.

43. A panellist from the UN Development Programme noted the negative effects of corruption and impunity on societies, and how corruption led to violations of human rights and democratic norms particularly during the COVID-19 pandemic. He stressed that corruption impeded the effectiveness of response to the COVID-19 pandemic and to the recovery efforts. The panellist highlighted that the culture of impunity could be broken by a comprehensive and integrated approach to governance, noted the crucial role of the effective implementation of the Convention and called for effective monitoring of the recommendations of the Implementation Review Mechanism and the implementation of Goal 16 of the 2030 Agenda for Sustainable Development. He also informed about the assistance provided by UNDP to more than 60 countries in strengthening their anti-corruption, oversight, audit and accountability measures. The panellist recalled the cooperation with UNODC in supporting ASEAN countries to promote judicial integrity. Furthermore, the panellist highlighted the need for integrated and coordinated efforts among all stakeholders to effectively address both impunity and corruption. Such an approach requires enhanced cooperation among international development actors, bilateral and multilateral partners, national and local institutions, civil society, private sector and the media. The panellist stressed the need to promote the use of digital technologies in addressing and prevent corruption and impunity, and suggested artificial intelligence, blockchain, and big data analytics as examples of such technologies. In his concluding remarks, he emphasized that the political declaration would send a strong signal and will demonstrate the importance of collective and coordinated efforts in building a culture of integrity and accountability.

44. In the ensuing discussion, many speakers shared information about their countries' efforts to promote the integrity of the judiciary and to enhance the role of the oversight bodies, such as supreme audit institutions, in addressing impunity and preventing and combating corruption. The contribution of the Implementation Review Mechanism established under the Convention, in increasing transparency and accountability at the national level was emphasized.

45. One speaker noted that preventive measures and adequate mechanisms were needed to detect violations, and relevant national bodies were required to investigate, prosecute and adjudicate cases. The speaker further stressed that auditors, investigators, judges, whistle-blowers and witnesses should be granted independence, protection, access to information, resources, integrity and impartiality.

46. Many speakers noted that their governments had taken measures to promote judicial integrity, accountability, transparency, and the proper management of public affairs. In this regard, one speaker underlined that a code of conduct for judges of financial courts fostered their impartiality, integrity and independence. One speaker stated that her country had introduced a judicial vetting process for judges and prosecutors as part of the judicial sector reforms.

47. Several speakers highlighted that the lack of institutional arrangements on integrity and impunity fuelled corruption and that countering impunity by effective and honest judiciary and oversight bodies was of primary importance for preventing corruption. In that regard one speaker recalled the Oslo Statement on Corruption involving Vast Quantities of Assets, which included sixty-four recommendations, made at the Expert Group Meeting, held in Oslo in June 2019.

48. Some speakers noted the importance of information and communications technologies to provide access to data for the public while promoting transparency and accountability.

49. Some speakers emphasized that coordinated anti-corruption policies that promoted the participation of society, along with effective practices aimed at the prevention of corruption, were needed.

50. One speaker emphasized the importance of compliance with and integration of INTOSAI's standards to promote impartiality, integrity and independence and further noted that no changes would be achieved without countries taking action against kleptocracy.

(e) Panel 4: Harnessing the full potential of education and technology in efforts to prevent and combat corruption

51. In his introductory statement, a representative of the secretariat noted that the importance of this topic had been highlighted by the Conference in its resolutions, most recently in resolution 8/8, entitled "Follow-up to the Marrakech declaration on the prevention of corruption", as well as during discussions held by its working groups. He recalled that, in that resolution, the Conference called upon States parties to promote, at various levels of the education system, programmes that instilled concepts and principles of integrity and accountability, and to devote special attention to young people and children as part of a strategy to prevent corruption. He further recalled that the Conference had requested States parties to take measures to enhance integrity, transparency, accountability and the rule of law

in public administration, including through the use of information and communications technologies. In this regard, the representative emphasized that UNODC continued to support State parties in their efforts to promote anti-corruption education and the use of information and communications technologies to prevent corruption.

52. A panellist from Lithuania provided an overview of his country's efforts to advance anti-corruption training and awareness raising. The panellist emphasized the need for comprehensive and multi-disciplinary approaches to preventing corruption, which included training and awareness raising activities, as well as the need to use technologies to address corruption challenges and risks in the context of the COVID-19 pandemic. He highlighted a number of activities that Lithuania had undertaken in this regard such as the establishment of an anti-corruption e-learning platform for teachers and students that offers a wide range of materials and case studies on corruption-related topics. The importance of using interactive and innovative tools, such as board and online games, comic books and escape rooms, to deliver anti-corruption education and raise awareness among students and young people was also highlighted. The panellist further referred to the launch of the National Integrity Academy, which brought together experienced anti-corruption professionals and experts to share their knowledge. In conclusion, the panellist stressed that a successful fight against corruption should be based on a multifunctional approach and called upon States parties to dedicate sufficient resources to anti-corruption training and awareness raising activities that were based on innovative solutions and new technologies.

53. A panellist from Slovenia gave an overview of the efforts of his country to include solutions-based on information and communication technologies in its approach to combat corruption. The provision of e-government services was defined as an indispensable tool for strengthening the rule of law and managing corruption risks and conflict of interests. The panellist indicated that his country had made significant steps to increase the provision of e-government services in order to enhance transparency and accountability in the areas of public procurement, beneficial ownership and declarations of assets. He highlighted the online application for monitoring the public spending that provided free of charge data on all government spending and financial flows from public to private sector. He further highlighted the national open data portal, the beneficial ownership register and the electronic system for declaration of assets and noted that these tools could be used by investigators, journalists and citizens to obtain government documents, statistics and information about the assets of public officials as well as the owners of private companies. The importance of the principle "equal opportunity for all" for transparent and fair public procurement was also discussed. In conclusion, the panellist noted that, although the tools and solutions based on information and communication technologies could not replace investigations, they could be used by experts to facilitate them and identify irregularities with respect to public spending.

54. A panellist from the International Anti-Corruption Academy (IACA) provided an overview of the use of technology in IACA's educational and training programmes. The panellist referred to the impact of the COVID-19 pandemic on education worldwide and noted that, in 2020, IACA had moved all its programme delivery into an online format. He further highlighted that, in the course of the pandemic, IACA enhanced its online delivery capabilities and developed an extensive range of new open online trainings that covered a wide range of topics from "Fighting corruption in public procurement" to "Leveraging technologies for anti-corruption and compliance measures". The panellist referred to the advantages of online delivery tools and methods and noted that such tools and methods would prove useful in the post-pandemic world. In conclusion, the panellist stressed that, while technology could help States educate a higher number of students, educational institutions

should continue to ensure the quality, the highest standards, and cutting-edge training and education.

55. A panellist from the International Organization of the Supreme Audit Institutions (INTOSAI) presented the efforts of INTOSAI's Global Expert Team to curb corruption through education and technology. She highlighted the principles and procedures of the INTOSAI Framework of Professional Pronouncements that encompassed an array of standards and guides to enhance public auditing, the independency of supreme audit institutions, the availability of audit results to the public and a methodology to audit the efficiency of anticorruption systems. The panellist indicated that building the capacities of supreme audit institutions via education was an effective mechanism to combat corruption. The panellist further highlighted the need to incorporate technology in the auditing process to reduce the possibilities of errors and help auditors identify irregularities quicker. The panellist concluded by stating that identifying the innovations that supreme audit institutions had made to improve public auditing as well as other services would benefit the work of the Global Expert Team to map out potential partners that had the capacity and architecture necessary to use innovation technologies to prevent and fight corruption.

56. A panellist from the Russian Federation shared the experience of the National University "Higher School of Economics" of the Russian Federation in delivering anti-corruption education and training for public officials, which, in his view, was particularly important in the context of the COVID-19 pandemic. The panellist indicated that, in the Russian Federation, such education and training was first offered to experts of the anti-corruption departments established in all federal public agencies but it was later extended to all public officials. He discussed various educational activities, including advanced webinars for anti-corruption experts and self-study online courses that allowed the education and training of large number of public officials. The panellist further highlighted the Anti-Corruption Online Portal, which was launched in 2019, noting that it offered a broad range of information, including anti-corruption laws, news, country profiles, calendar of events and other publications that could be used by teachers and students from various disciplines.

57. In the ensuing discussion, several speakers stressed the important role of education to prevent corruption, raise public awareness and build societies that were committed to ethics and integrity. They noted that their countries had developed educational programmes for schools and universities, promoting the participation and involvement of citizens in anti-corruption efforts. One speaker highlighted the achievements made by UNODC under the Education for Justice (E4J) initiative to promote anti-corruption education at schools and universities around the globe. The speaker also pointed out the need to better train future employees to act with integrity as private companies recognized the benefits of hiring employees who possess knowledge of anti-corruption standards and practices. Another speaker highlighted the importance of anti-corruption programmes for law students in order to increase transparency and integrity in the judicial system.

58. The use of technologies to improve and facilitate anti-corruption education was also discussed. One speaker emphasized that the Covid-19 pandemic provides with an opportunity to enhance the use of technology in education. The speaker also indicated that his country used technologies to fight corruption within the education sector. As an example, he noted that the digitalization of processes such as financial management and human resources had helped educational institutions increase the transparency of budgets and improve the school infrastructure. Another speaker urged governments to use technologies in order to develop

innovative and youth orientated anti-corruption education programmes in schools and universities.

59. One speaker highlighted that technologies could improve the efficiency of the public sector and help authorities map and assess risks so that they can better design their anti-corruption efforts. He called upon governments to increase the international cooperation in the use of new technologies and particularly in the area of electronic processing of requests for legal cooperation in criminal and civil matters. In this regard, another speaker noted that his country developed a platform that aimed to enhance transparency and integrity of return of assets and to facilitate other countries to participate in the return processes. The speaker also highlighted that his country had adopted a financial sector innovation policy that allows relevant authorities to receive information about private companies through cutting edge digital identity and money laundering solutions. One speaker emphasized the importance of technologies in public procurement. He noted that digitalization and open data on procurement contracts were effective tools to increase competition, enhance transparency and reduce corruption risks within the procurement processes.

60. An observer for a civil society organization highlighted inter alia, that transparency and access to information were essential when using technology to advance anti-corruption efforts and called on States to adopt or improve their legal frameworks on the right of access to information, as well as to establish independent oversight bodies. He expressed hope that publicly accessible central registers of beneficial ownership would be established and noted urgent need for States to disclose their public procurement and contracting information. The observer noted that there was strong interest from civil society in the preparations for the special session and referred to the its written submissions and forthcoming meetings for anti-corruption experts.
