

**THE UN CONVENTION AGAINST CORRUPTION: THE CONFERENCE  
OF THE STATES PARTIES TO THE CONVENTION, ITS  
IMPLEMENTATION REVIEW MECHANISM AND NEW AND EMERGING  
CORRUPTION FORMS**

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**I. NEW AND EMERGING FORMS IDENTIFIED BY THE GENERAL ASSEMBLY**

In June 2021, the General Assembly held an unprecedented special session against corruption that culminated in the adoption of a high-level political declaration<sup>1</sup> in which Member States “pledge[d] to pursue a multilateral approach in preventing and combating corruption and reaffirm[ed] [their] strong commitment to the Convention as the most comprehensive legally binding universal instrument on corruption, and to integrating it into [their] domestic legal systems, as necessary”. Member States further stated: “We reaffirm our support for the bodies created under the Convention, most notably the Conference of the States Parties to the United Nations Convention against Corruption and the Mechanism for the Review of Implementation of the Convention, which are leading to important improvements and progress in the implementation of anti-corruption measures in many States parties. We will step up our efforts to promote and effectively implement our anticorruption obligations and robust commitments under the international anticorruption architecture, which we as a community have created together, and will further work towards finding synergies and common solutions”.<sup>2</sup>

Those deliberations represent a clear commitment to the existing anti-corruption normative frameworks, to the United Nations Convention against Corruption (hereinafter, “UNCAC” or “the Convention”) and the bodies created under it, placing emphasis on the need to redouble implementation efforts.

The political declaration contains seven operational sections. The first five, preventive measures, criminalization and law enforcement, international cooperation, asset recovery and technical assistance and information exchange, mirror the chapters of the Convention. The sixth and the seventh, on anti-corruption as an enabler for the 2030 Agenda for Sustainable Development and advancing a forward-looking anti-corruption agenda and framework, reaffirm the centrality of anti-corruption to the attainment of the 2030 Sustainable Development Agenda, the need to strengthen anti-corruption measures in the United Nations peacekeeping and peacebuilding efforts and the need to advance anti-corruption responses.

In particular, in the seventh and final section of the political declaration, Member States commit to ensuring that “appropriate measures are in place to prevent and combat corruption

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<sup>1</sup> See the Political declaration adopted through [Resolution S-32/1](#) by the General Assembly at its special session against corruption (June 2021), entitled “Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation”.

<sup>2</sup> Ibid. 3.

when responding to or recovering from national crises and emergencies, while striving not to negatively impact the speed and quality of responses in such situations.”<sup>3</sup>

In furtherance of these commitments, Member States also recognize the important role of supreme audit institutions and oversight bodies, the need to substantially decrease corruption by 2030, and the central role of the Convention and its Implementation Review Mechanism (hereinafter, “IRM” or “the Review Mechanism”) “in global efforts to improve the capacity of and cooperation among States parties to effectively and comprehensively prevent and combat corruption.”<sup>4</sup>

Since its entry into force in 2005, the Convention has been used by States to prevent and counter corruption in contexts that were unimaginable at the time of negotiating it. Despite the continuous emergence of new corruption risks posed by emergencies such as the Covid-19 pandemic or the emerging forms of corruption in sectors such as sport or wildlife, UNCAC continues to provide a comprehensive framework for effective responses.

## II. NEW FORMS OF CORRUPTION AND UNCAC IMPLEMENTATION

### A. Innovative Resolutions of the Conference of the States Parties

As recognized by Member States and foreseen by the Convention, the Conference of the States Parties (hereinafter “CoSP” or “the Conference”) plays a critical role in improving the capacity of and cooperation between States in the implementation of the Convention. Its resolutions provide direction to the secretariat and to States parties on focus areas aimed at supporting their efforts to respond to new challenges faced by States or identified through the IRM.

In December 2019, at its last session before the onset of the Covid-19 pandemic, the Conference recognized the risks of corruption in sport and the environment as well as the importance of education in addressing corruption at its root. In particular, the Conference adopted resolution 8/4 on “Safeguarding sport from corruption” in which it reaffirmed its commitment to further coordinating and strengthening efforts to mitigate the risk of corruption in sport and reiterated the role of sport as an “important enabler of sustainable development”; resolution 8/5 on “Enhancing integrity by raising public awareness”, in which it encouraged States to build a culture of zero tolerance into national educational programmes to mitigate the risks of corruption; and resolution 8/12 on “Preventing and combating corruption as it relates to crimes that have an impact on the environment”.

At the most recent session of the Conference held in December 2021, States parties recognized new corruption threats, particularly those arising in the context of the Covid-19 pandemic as well as in other global emergencies and crises. This culminated in resolution 9/1 entitled “Sharm el-Sheikh declaration on strengthening international cooperation in the prevention of and fight against corruption during times of emergencies and crisis response and recovery”. Through this resolution, States recognized that “corruption risks may increase during times of emergencies and crisis response and recovery as the urgency of needs, high demand for economic and health-related relief and the speed with which Member States and parties to the Convention against Corruption are required to respond create opportunities for

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<sup>3</sup> Ibid., para. 73.

<sup>4</sup> Ibid., paras. 74-76.

corruption...”.<sup>5</sup> The resolution highlights the risks that arise particularly in times of a national or global emergency and the need for States parties to strengthen prevention, oversight and enforcement mechanisms to address those risks. To that end, the Conference notably urged States parties to strengthen “whole public procurement cycles”, building on prior efforts that had focused on specific segments of the procurement cycle.

The global nature of emergencies and crises have underscored the importance of international coordination and cooperation in responding to challenges, including the challenges posed by corruption. In resolution 9/2, States parties reaffirmed the political declaration and committed to improving cooperation including with international and regional organizations. In view of the new challenges posed by the pandemic and other emergencies, the Conference reiterated “the need to strengthen measures and develop new approaches” to identifying and addressing challenges and gaps and overcoming obstacles in the implementation of the Convention.<sup>6</sup>

## **B. The Findings of the UNCAC Implementation Review Mechanism**

The Conference took a bold step when it agreed at its first session to establish a mechanism to assist States parties in reviewing the implementation of the Convention. The Mechanism was thus established as a peer review process aimed at supporting States parties in their effective implementation of the Convention. Reviews are conducted in accordance with the Mechanism’s Terms of Reference, which require each State party to be reviewed by two peers, one of which is from the same regional group, determined by a drawing of lots. The first cycle of the Review Mechanism commenced in 2010 and covers the substantive chapters of the Convention on criminalization and law enforcement and international cooperation. The second cycle, launched in 2015, covers the substantive chapters on preventive measures and asset recovery. The cornerstones of the Review Mechanism are its objectivity and impartiality, as it consists of technical reviews undertaken by anti-corruption experts.

More than ten years since its establishment, and in view of the Convention’s almost universal reach and the breadth of its substantive provisions, the Review Mechanism is unprecedented in terms of geographic and thematic reach. It has had a considerable impact on States parties, leading to legislative reforms, improved institutional frameworks, enhanced coordination and information-sharing among national institutions, strengthened international cooperation, and overall increased capacity to prevent and act against corruption. The Covid-19 pandemic exposed weaknesses in institutional and legal frameworks. Together with new challenges arising from the emergency measures implemented in response to the pandemic, the need to mainstream integrity and corruption-prevention measures has been further underscored.

An important element of the evolution both of corruption and the mechanisms to prevent and counter it is the advancement of technology. The use of technologies in the fight against corruption has attracted growing attention in recent years. Innovation in anti-corruption efforts and the rapid development of those technologies have led to new approaches and solutions,

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<sup>5</sup> Resolution 9/1 adopted by the Conference of the States Parties to the United Nations Convention against Corruption at its ninth session (December 2021), entitled “The Sharm el-Sheikh declaration on strengthening international cooperation in the prevention of and fight against corruption during times of emergencies and crisis response and recovery”.

<sup>6</sup> Resolution 9/2 adopted by the Conference of the States Parties to the United Nations Convention against Corruption at its ninth session (December 2021), entitled “Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthening international cooperation: follow-up to the special session of the General Assembly against corruption”.

which may be used to strengthen transparency and accountability, increase public participation and build trust in government. Solutions based on information and communications technologies provide citizens with direct access to government information and public services, limit face-to-face interaction with public officials, thus reducing opportunities for corruption, provide direct communication channels with society and facilitate citizens' feedback, and can be used to build the capacity of preventive anti-corruption bodies, to facilitate inter-agency coordination and to boost the effectiveness of anti-corruption efforts.

The development or use of technological tools is a cross-cutting need in the fight against corruption or to minimize corruption opportunities.<sup>7</sup> Their use has been effective for procurement systems, the management of conflicts of interest through online interest and asset declarations, as well as for financial investigations and forensic accounting.

### III. NEW AND EMERGING FORMS OF CORRUPTION AND RESPONSES

Chapter II (preventive measures), Chapter IV (international cooperation) and Chapter V (asset recovery) of the Convention provide States parties with comprehensive measures to prevent corruption and respond to corruption offences through international cooperation and asset recovery. The sections below provide an overview of the practices of implementation of these chapters to address all types of corruption risks arising in various contexts and sectors.

#### A. Preventive Measures

An entire chapter of the Convention is dedicated to prevention, with measures directed at both the public and private sectors. These include model preventive policies, such as the establishment of anti-corruption bodies and enhanced transparency in the financing of election campaigns and political parties. States must endeavour to ensure that their public services are subject to safeguards that promote efficiency, transparency and recruitment based on merit. Once recruited, public officials should be subject to codes of conduct, requirements for financial and other disclosures and appropriate disciplinary measures.

##### 1. Corruption Risk Management

The Convention requires States parties to have “effective and efficient systems of risk management and internal control” as a means for promoting “transparency and accountability in the management of public finances”.<sup>8</sup> All organizations and government institutions face risks of corruption. Whether through the awarding of public contracts, the management of public finances, payment of social benefits, or in any of the other ways in which a government interacts with its citizens, there is the ever-present possibility that in the absence of measures in place, corruption may occur.

Likewise, persons interacting with government institutions and public officials might try to use corruption to influence or circumvent rules, procedures and decisions. The challenge that most organizations face is identifying the points in their operations where corruption is most

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<sup>7</sup> Note of the Secretariat presented at the ninth session of the Conference of the States Parties to the United Nations Convention against Corruption (December 2021), entitled “Analysis of technical assistance needs emerging from the country reviews and assistance delivered by the United Nations Office on Drugs and Crime in support of the implementation of the United Nations Convention against Corruption” at para. 26, p. 9.

<sup>8</sup> United Nations Convention against Corruption (2004), art. 9, para. 2(d): “2. Each State Party shall, in accordance with the fundamental principles of its legal system, take appropriate measures to promote transparency and accountability in the management of public finances. Such measures shall encompass, inter alia: [...] (d) Effective and efficient systems of risk management and internal control; [...]”.

likely to occur, developing and implementing strategies to prevent such forms of corruption from occurring, and ensuring that all members of the organization work with integrity to achieve the organization's mandate.<sup>9</sup>

Corruption risk management can contribute to the enhanced delivery of services to citizens that is neutral and objective, prevent the loss of revenue or safeguard law enforcement operations.

In implementing preventive measures and in the context of the Review Mechanism, several States parties have identified risk management and, more specifically, the conduct of corruption risk assessments, as a technical assistance need. The institutions targeted by such risk assessments ranged from public sector institutions in general and "corruption-prone institutions" more specifically, to private sector entities. Such increased interest in risk assessments has also been witnessed by UNODC during the Covid-19 pandemic.

### **IN FOCUS: Preventing Corruption Within Wildlife Authorities**

In 2015, Kenya, and much of Eastern Africa, was experiencing a wildlife-poaching crisis, with numbers in flagship species decreasing by the day. In the media, corruption in the wildlife sector was indicated as the main enabler of wildlife crime, with wildlife authorities being accused of being corrupt and of facilitating the illegal wildlife trade. Furthermore, civil society and the public at large identified corruption as a key factor enabling wildlife crime and illegal trade. In response to a request from the Government of Kenya, UNODC began working with the Kenya Wildlife Service (KWS) to strengthen its internal mechanisms and systems to better prevent future occurrences of corruption from taking place.

The project Preventing Corruption Within Wildlife Authorities, uses a risk mitigation approach articulated in three steps:

1. First, establishing a working group of senior managers to identify and prioritize areas vulnerable to risk.
2. The working group then develops risk mitigation strategies, which are detailed and systematized with the view of addressing the root cause of each risk area.
3. Finally, a corruption prevention committee (CPC) is established within the institution to ensure ownership and implementation of the risk mitigation strategies developed. Often CPCs are composed of the senior managers from various divisions who developed the risk mitigation strategies.

As the CPC progressively became empowered in its institutional role, it began to be recognized as an important committee to be included in various forums.

## **2. Education**

The importance of education in preventing corruption and raising awareness of its harmful effects was stressed by the Conference in its resolution 9/8, which called upon States parties to promote, at various levels of the education system, programmes that instil concepts and principles of integrity and accountability, and to devote special attention to working with young people and children as part of a strategy to prevent corruption. The political declaration adopted by the General Assembly in 2021 places anti-corruption education and training at the core of a holistic and multidisciplinary approach to promote transparency, accountability, integrity and a culture of rejection of corruption as a basis for preventing and countering corruption. In a

<sup>9</sup> UNODC publication "State of Integrity: A guide on conducting corruption risk assessments in public organizations" (2015).

meeting to follow up on the implementation of the political declaration held in September 2022, Member States again emphasized the importance of education and of raising public awareness of the existence and root causes of corruption and committed to furthering their efforts.<sup>10</sup>

Building on the success of the Education for Justice (E4J)<sup>11</sup> and Anti-Corruption Academic (ACAD) initiatives, UNODC launched the Global Resource for Anti-Corruption Education and Youth Empowerment (GRACE)<sup>12</sup> initiative, to further promote the role of education and youth empowerment in preventing and countering corruption. The GRACE initiative brings to the international community knowledge of and expertise in working with educators, academics, children and youth, anti-corruption authorities and practitioners to foster a culture of rejection of corruption. The initiative helps children and youth become responsible citizens and integrity leaders of tomorrow by equipping them with skills and mindsets required to promote transparency, accountability and integrity within their communities and organizations.

### 3. Public Procurement and Management of Public Finances

Mindful of the cases of corruption in the procurement of medical equipment and services reported throughout the Covid-19 pandemic, more focus has been placed on the corruption risks across the whole procurement cycle. Several States parties have identified technical assistance needs related to public procurement, particularly to training requirements including the conduct of risk-based procurement audits, the prevention and detection of fraud in public procurement, the monitoring and evaluation of public procurement systems, the conduct of procurement investigations and the preparation of procurement investigation reports. Several States parties have also adopted e-procurement systems, with enhanced oversight, simplification and clarity being highlighted as benefits of their introduction.<sup>13</sup> In the quest for enhancing transparency, different practices have been observed. One State party reported establishing a “transparency portal” for the budgeting process of public finances, while another processed state expenses (with certain exceptions) through an electronic database, following the adoption of a new law on budgetary transparency. For enhanced transparency in public spending, one anti-corruption body established an online tool compiling all financial transactions in the public sector. Similarly, another State party established an electronic dashboard for real-time tracking of budget and infrastructure spending. Driven by the Covid-19 pandemic, data on expenses on health-care infrastructure had been added as a separate category.

Finally, States recognize that oversight by supreme audit institutions or other bodies remains critical to ensuring that public procurement or finance systems are used in accordance with the legal framework in place.

#### **IN FOCUS: The Abu Dhabi Declaration Programme**

Given the broad range of offences that are covered by the Convention, it is critical to recognize that *all* parts of society have a unique yet complementary role to play in addressing corruption. Accordingly, the work of anti-corruption bodies must be aligned in scope and

<sup>10</sup> “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” (September 2022), at p. 5.

<sup>11</sup> See website of the “Education for Justice” initiative.

<sup>12</sup> See website of the “Global Resource for Anti-Corruption Education and Youth Empowerment” (GRACE) initiative.

<sup>13</sup> Note of the Secretariat presented at the ninth session of the Conference of the States Parties to the United Nations Convention against Corruption (December 2021), entitled “Good practices and experiences of, and relevant measures taken by, States parties after the completion of country reviews, including information related to technical assistance” at para. 58, p. 13.

supported by the work of other institutions that may play a part in the prevention, detection and tackling of corrupt practices. Crucially, this includes supreme audit institutions, whose role in monitoring the effective management of public resources and ensuring transparency and accountability, makes them a pivotal entity in the response to corruption.

While traditionally not considered central entities in this area, supreme audit institutions and their role have increasingly been recognized in international anti-corruption forums. At the eighth session of the Conference, resolution 8/13 was adopted, calling for enhanced collaboration between supreme audit institutions and anti-corruption bodies to more effectively prevent and counter corruption. This resolution, and its subsequent discussions at the ninth session of the Conference, underscore the critical role of supreme audit institutions and their relationship with anti-corruption bodies in promoting integrity, accountability, transparency and the proper management of public affairs and public property.

This recognition comes at a highly relevant moment in time. As the pandemic demonstrated, the vast amounts of resources allocated towards crisis response and recovery efforts – often with weak or insufficient oversight and accountability measures –, lead to increased opportunities for corruption.

#### 4. Corruption in Sport

The sport sector has undergone significant changes in recent decades. Globalization, a huge influx of money at the top level of professional sport, the rapid growth of legal and illegal sports betting and marked technological advances have transformed the way in which sport is played and consumed. These factors have also had a major impact on corruption in sport, both in terms of its scale and its forms, and on the role played by international organizations, governments, and sports bodies to tackle it.<sup>14</sup>

Competition manipulation has become a significant problem in sport. Major evolutions in sport have made it more vulnerable to this type of corruption, with the risks becoming increasingly complex. Corruption within sports organizations has been exposed on a broad scale, not least with regard to the awarding of hosting rights of major sport events. The role of organized crime groups in corruption in sport and the criminal infiltration of sports organizations has also grown markedly because of the recent evolutions in sport. Criminal groups are exploiting vulnerabilities linked to development-related changes and the weaknesses of legislative and regulatory frameworks that govern sport.

The need to strengthen legislative and regulatory frameworks and tools to effectively combat corruption in sport has put the spotlight on sports administrations, their autonomy and cooperation with criminal justice authorities.<sup>15</sup>

- UNODC works to safeguard sport from corruption and crime by supporting the: Effective implementation of the United Nations Convention against Corruption, including where appropriate, reviewing and updating legislation, regulations and rules to bring them in line with the requirements of the Convention.

<sup>14</sup> UNODC publication “The Global Report on Corruption in Sport” (2021).

<sup>15</sup> Ibid.

- Development of comprehensive anti-corruption policies in sport based on an assessment of risks, including those related to the organization of major sports events, competition manipulation, illegal betting and the involvement of organized crime groups.
- Establishment of bodies by international organizations, governments and sport organizations that have a clear responsibility for the prevention, detection, investigation and sanctioning of corruption in sport, ensuring they have the independence, training and resources required to carry out their functions effectively.

#### 5. Protection of Reporting Persons

The value of facilitating the reporting by citizens and persons working within the institutions is clear: information provided by individuals is one of the most common ways – if not the most common way—in which fraud, corruption and other forms of wrongdoing are identified.<sup>16</sup>

This was demonstrated during the Covid-19 pandemic, which led States to mobilize and disburse emergency funds to contain and mitigate the spread of the virus, with the resulting risk of increased corruption. In ordinary and emergency circumstances, it is essential to establish measures and mechanisms to protect reporting persons and to facilitate confidential and timely reporting in order to allow States to detect instances of wrongdoing, including corruption.

#### **B. International Cooperation**

Successful international cooperation is required to eradicate the corrosive effects of corruption. The United Nations Convention against Corruption offers a strong framework for States parties to engage in international cooperation at both the informal and formal levels. One of the central goals of the Convention is to promote, facilitate and support international cooperation in the fight against corruption. Chapter IV of the Convention contains detailed provisions on the main modalities of international cooperation in criminal matters, such as extradition, mutual legal assistance and the transfer of sentenced persons; it also covers law enforcement cooperation, joint investigations and special investigative techniques. Moreover, the Convention, in its article 43, requires States parties to consider assisting each other in investigations of and proceedings in civil and administrative matters where appropriate and consistent with their domestic legal systems.<sup>17</sup> Open-ended intergovernmental expert meetings to enhance international cooperation under UNCAC are convened once a year.<sup>18</sup> By bringing

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<sup>16</sup> UNODC publication “Resource Guide on Good Practices in the Protection of Reporting Persons” (2015) and UNODC publication “Speak up for Health, Guidelines to enable whistle-blower protection in the healthcare sector” (2021).

<sup>17</sup> United Nations Convention against Corruption (2004), art. 43:  
“Article 43 International cooperation

1. States Parties shall cooperate in criminal matters in accordance with articles 44 to 50 of this Convention. Where appropriate and consistent with their domestic legal system, States Parties shall consider assisting each other in investigations of and proceedings in civil and administrative matters relating to corruption.

2. In matters of international cooperation, whenever dual criminality is considered a requirement, it shall be deemed fulfilled irrespective of whether the laws of the requested State Party place the offence within the same category of offence or denominate the offence by the same terminology as the requesting State Party, if the conduct underlying the offence for which assistance is sought is a criminal offence under the laws of both States Parties”.

<sup>18</sup> See webpage of the Open-ended intergovernmental expert meetings to enhance international cooperation under the United Nations Convention against Corruption.

together competent authorities, anti-corruption bodies and practitioners involved in extradition and mutual legal assistance, these meetings facilitate the exchange of experiences, disseminate information on good practices in order to strengthen capacity at the national level and to build confidence and encourage cooperation between requesting and requested States parties.<sup>19</sup>

### 1. Law Enforcement Cooperation

The most prevalent challenges to international cooperation exist at the legislative and practical levels. Some States lack legislation allowing for cooperation and for the Convention to be used as a legal basis when extradition is conditional on the existence of a treaty.<sup>20</sup> As a result, although the legislation of many States allows for the Convention to be used for the purposes of extradition and mutual legal assistance, few cases of its effective use have been observed. This highlights the importance of conducting further research on the use of the Convention as a legal basis for extradition and mutual legal assistance and enhancing awareness among practitioners of the benefits of such application.

The Convention has been more often used as a legal basis for mutual legal assistance requests than for extradition requests. The completeness of requests, as well as appropriate training of relevant staff are fundamental for the success of mutual legal assistance requests. Most forms of cooperation have been based on bilateral or multilateral agreements that regulate cooperation between the competent authorities of the parties and generally provide for the following forms of cooperation: exchange of intelligence and legislative information; assistance in locating persons suspected of having committed crimes; assistance in carrying out investigative measures; exchange of experience and specialists; and training of members of the competent authorities. These formal modes of cooperation are supplemented by informal cooperation among law enforcement authorities.

#### **IN FOCUS: The GlobE Network**

The Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE) was established in 2021 under the auspices of UNODC to facilitate informal cooperation by providing a global network for anti-corruption law enforcement authorities.

The proposal for the GlobE Network was originally conceived under the presidency of Saudi Arabia of the G20 in 2020 and was welcomed at the G20 Anti-Corruption Ministerial Meeting held on 22 October 2020 and the G20 Leaders' Summit held on 21 and 22 November 2020. UNODC convened an online meeting of experts on 3 and 4 March 2021, which brought together over 130 technical experts and participants from 53 States from the five regional groups of the United Nations and 21 international organizations and entities. Interim task forces were created to develop various components of the Network.

The first plenary meeting of the GlobE Network was held in Vienna in a hybrid format from 15 to 17 November 2021. In its first meeting, the plenary adopted the charter of the

<sup>19</sup> See generally Note of the Secretariat presented at the tenth session of the Open-ended intergovernmental expert meetings to enhance international cooperation under the United Nations Convention against Corruption (September 2021), entitled "Statistical information on the use of the United Nations Convention against Corruption as a legal basis for extradition, mutual legal assistance and law enforcement cooperation".

<sup>20</sup> Note of the Secretariat presented at the tenth session of the Open-ended intergovernmental expert meetings to enhance international cooperation under the United Nations Convention against Corruption (September 2021), entitled "Statistical information on the use of the United Nations Convention against Corruption as a legal basis for extradition, mutual legal assistance and law enforcement cooperation".

GlobE Network and established its governance structure to ensure that its activities directly respond to the needs of its members.<sup>21</sup>

The GlobE Network has grown rapidly since its launch. As of 9 August 2022, it included 112 authorities from 63 States parties to the Convention and one observer. Pursuant to the political declaration adopted by the General Assembly at its special session against corruption, the GlobE Network aims at providing a quick, agile and efficient tool for facilitating transnational cooperation in combating corruption and strengthening communication exchange and peer learning between anti-corruption law enforcement authorities.

### C. Asset Recovery

The process of tracing, freezing, confiscating and returning stolen assets to their country of origin is typically a complex and lengthy one, involving multiple jurisdictions and often complicated by technical, legal and political barriers. Recognizing the serious problem of corruption and the need to facilitate the recovery of corruption proceeds, the international community introduced a new framework for the return of stolen assets through Chapter V of the Convention, which requires States parties to take measures to seize, confiscate, and return the proceeds of corruption.

Over the past 12 years, States have reinforced their efforts to trace stolen assets across borders, with a marked increase in cases of completed returns of corruption proceeds between 2017 and 2021. Almost all States parties now have some form of framework or arrangement for asset recovery (art. 51) in place, although the extent of these at the regulatory, institutional and operational levels vary significantly.<sup>22</sup> While many challenges remain throughout the recovery and return process, data shows that the continued discussion of the topic of asset recovery by the international community has spurred countries to action.<sup>23</sup> International asset recovery of proceeds of corruption can no longer be considered a rare occurrence, and active engagement in international cooperation on asset recovery has become prevalent.<sup>24</sup>

A number of States parties make use of asset recovery networks or other initiatives to facilitate international cooperation in asset recovery efforts. The Stolen Asset Recovery Initiative (StAR) is a partnership between the World Bank Group and the United Nations Office on Drugs and Crime that supports international efforts to end safe havens for corrupt funds. StAR works with developing countries and financial centres to prevent the laundering of the proceeds of corruption and to facilitate a more systematic and timely return of stolen assets.

#### 1. Beneficial Ownership

One of the key obstacles to tracing and recovering illicit gains from corruption is a lack of corporate transparency: during corruption investigations, investigators must first uncover who controls a company or benefits from the ownership of an asset – for example, a real estate

<sup>21</sup> See [website](#) of the Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network).

<sup>22</sup> [Thematic Report prepared by the Secretariat](#) presented at the second resumed thirteenth session of the Implementation Review Group (November 2022), entitled “Implementation of chapter V (Asset recovery) of the United Nations Convention against Corruption”.

<sup>23</sup> [Note of the Secretariat](#) “Statistical information on the use of the United Nations Convention against Corruption as a legal basis for extradition, mutual legal assistance and law enforcement cooperation”.

<sup>24</sup> [Thematic Report prepared by the Secretariat](#), “Implementation of chapter V (Asset recovery) of the United Nations Convention against Corruption”, table 2, p. 4.

property or a corporate bank account that is involved in a corrupt scheme – since the beneficial owner may be hidden behind multiple layers of shell companies or behind a nominee director.

Implementing an effective beneficial ownership disclosure regime is increasingly seen as an essential policy tool in the fight against corruption and for preventing money-laundering. Article 12, paragraphs 1 and 2, of the Convention promotes beneficial ownership transparency by providing that each State party shall take measures to prevent corruption involving the private sector. Over the past few years, States parties have increasingly enacted laws and issued regulations to enhance their domestic frameworks and achieve greater transparency with regard to the ultimate beneficial ownership of legal entities and trusts. While only a few States established a comprehensive framework as recently as in 2018, an increasing number are in the process of setting up, or actively considering creating, a framework for the establishment of a beneficial ownership register.<sup>25</sup>

While beneficial ownership transparency may be an effective tool for asset recovery in complex transnational corruption cases, it remains a highly technical area in which many countries still lack sufficient legal, regulatory and institutional frameworks and systems, as well as practical experience. Beneficial ownership transparency is a critical tool for combating corruption and tackling the misuse of legal structures to conceal proceeds of corruption.

#### IV. CONCLUSIONS

In September 2022, a follow-up inter-sessional meeting of States parties on the achievements of the political declaration was held, during which States took stock of the implementation of the commitments made in the political declaration and emphasized that “corruption is a local and a transnational phenomenon that affects all societies and undermines economies, making international cooperation to prevent and combat it essential.”<sup>26</sup>

The United Nations Convention against Corruption remains the key global instrument to facilitate international cooperation and prevent and fight corruption. New forms of corruption have only reinforced the urgent need to fully implement the Convention as Member States aim to achieve the Sustainable Development Agenda 2030.

The political declaration represents a reaffirmation of the importance of this legal instrument and a commitment by the Member States to redouble efforts to addressing corruption in all of its forms.

In its final operative paragraphs, the General Assembly requests UNODC “to prepare a comprehensive report for the Conference on the state of implementation of the Convention after the completion of the current review phase, taking into account information on gaps, challenges, lessons learned and best practices in preventing and combating corruption, in international cooperation and in asset recovery since the Convention entered into force.”<sup>27</sup> Once completed, this report will provide a comprehensive overview of the state of

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<sup>25</sup> Conference Room Paper presented at the sixteenth session of the Open-ended Intergovernmental Working Group on Asset Recovery (November 2022), entitled “Good practices and challenges with respect to beneficial ownership and how it can foster and enhance the effective recovery and return of proceeds of crime”.

<sup>26</sup> Preamble of the Political Declaration “Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation”.

<sup>27</sup> Political Declaration “Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation”, para. 83.

implementation of the Convention following the first and second cycles of the Review Mechanism and opportunities and areas for new or more effective measures. It should, therefore, serve as a useful tool to further support States parties in their individual and collective efforts to develop stronger legislative and institutional frameworks and enhance capacity to better prevent and counter corruption, including its new and emerging forms.