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International cooperation

Progress made and challenges encountered in the implementation of Conference 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”

Report of the Secretariat

I. Background

1. In the political declaration entitled “Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation”, adopted by the General Assembly at its special session against corruption,¹ Member States and States parties to the United Nations Convention against Corruption committed to, inter alia, ensuring that appropriate measures were in place to prevent and combat corruption 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. They also committed to redoubling efforts to prevent and combat corruption and to ensuring that corruption safeguards and responses were integral elements of recovery efforts as they responded to the coronavirus disease (COVID-19) pandemic.

2. In its [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”, the Conference of the States Parties to the Convention responded to that call with a comprehensive set of anti-corruption safeguards States should have in place in times of crisis, ranging from sound policies and institutions to measures to safeguard public funds and procurement, as well as responses to potential misconduct.

3. In paragraph 25 of resolution 9/1, the Conference requested the secretariat to submit to the Conference at its tenth session a report on progress made and challenges encountered in implementing the resolution. Furthermore, in

* [CAC/COSP/2023/1](#).

¹ General Assembly resolution S-32/1, annex.



paragraph 23, the Conference directed the open-ended intergovernmental expert meeting to enhance international cooperation to collect and analyse, with the support of the secretariat, information provided by States parties on a voluntary basis on best practices and challenges concerning international cooperation in combating corruption during times of emergencies and crisis response and recovery, with a view to developing non-binding guidelines for strengthening international and multilateral cooperation to further prevent, identify, investigate and prosecute corruption during times of emergencies and crisis response and recovery.

4. The present note contains an analysis of the submissions received from 35 parties to the Convention as at 13 September 2023² in response to a note verbale seeking information on progress made and challenges faced in implementing operative paragraphs 1–21 of Conference resolution 9/1.³ In addition, the note contains a summary of the development of the non-binding guidelines for strengthening international and multilateral cooperation (see paras. 23 and 24).

II. Analysis of measures to strengthen international cooperation in the prevention of and fight against corruption during times of emergencies and crisis response and recovery

5. In order to facilitate analysis of the submissions received, the paragraphs of Conference resolution 9/1 are clustered together under related themes.

A. Anti-corruption policies, monitoring of measures, and independence and resources for relevant authorities (paras. 1–3 of Conference resolution 9/1)

1. Anti-corruption policies and monitoring of measures

6. Several countries had recently adopted or were in the process of preparing new anti-corruption strategies, often taking into account lessons learned during the COVID-19 pandemic. For example, the State Strategy for Combating Corruption in Tajikistan for the period up to 2030 explicitly regulated the preparedness of relevant authorities for emergency situations and, in particular, the fight against corruption during emergencies. In order to ensure the emergency preparedness of its new anti-corruption strategy, Haiti had commissioned an analysis of corruption risks in emergency situations to strengthen anti-corruption public policies.

7. Focus areas of new strategies included preventive measures and awareness-raising, as well as criminalization and law enforcement measures. Albania reported that its new strategy increased transparency, accountability and monitoring for particularly vulnerable sectors such as customs and tax administrations, local governments, police and the judiciary, in addition to strengthening public sector integrity and the protection of public finances and assets from abuse. Cyprus had revised its National Horizontal Action Plan in 2021, aiming, inter alia, to reinforce and modernize the existing legal framework as well as supervision, risk assessments and the active involvement of civil society. The

² Albania, Algeria, Belgium, Bosnia and Herzegovina, Botswana, Burkina Faso, Costa Rica, Cyprus, Denmark, the Dominican Republic, El Salvador, the European Union, Georgia, Guinea, Haiti, Hungary, Italy, Jordan, Kuwait, Kyrgyzstan, Madagascar, Mexico, Panama, Paraguay, Poland, Portugal, the Republic of Moldova, the Russian Federation, Saudi Arabia, Slovakia, Spain, Tajikistan, Thailand, Türkiye and Ukraine. The full texts of the submissions have been made available on the UNODC website at www.unodc.org/unodc/en/corruption/COSP/session10.html.

³ Measures to implement paragraph 22 on links between corruption and other forms of crime are summarized in document [CAC/COSP/2023/18](http://www.unodc.org/unodc/en/corruption/COSP/2023/18).

European Union was in the process of requiring its member States to adopt effective rules on open access to information of public interest, the disclosure and management of conflicts of interest in the public sector, the disclosure and verification of assets of public officials and regulating interaction between the private and public sectors.

8. With regard to the methodology for the development of strategies, Costa Rica had established a multi-stakeholder working group comprising public and private sector institutions, academia and civil society to design, develop and implement a national integrity and corruption prevention strategy with common and measurable goals. Portugal had relied on a group of experts to draw up a national strategy on prevention and repression, which was adopted in 2021 after public consultation. One of the first legislative amendments based on the new strategy was the improvement of reporting obligations of holders of political and high-ranking public offices.

9. Several States reported on measures taken to ensure effective monitoring and evaluation of anti-corruption strategies and measures implemented during times of emergencies. Thailand conducted annual performance evaluations of preventive projects and activities to respond to the targets and indicators established in its National Strategy. Kuwait had set up a government performance follow-up team during the pandemic, which had developed a technical assessment together with the Kuwait Transparency Society to determine the application of rule-of-law standards, the efficiency of systems and procedures, accountability and transparency in decision-making. Spain had launched a national police strategic plan in 2022 which, inter alia, contained indicators such as the percentage of cases prosecuted in relation to the total number of domestic and, in particular, cross-border corruption investigations, and the value of seized assets derived from acts of corruption. The National Commission for Risk Prevention and Emergency Response in Costa Rica had conducted an internal analysis of corruption risks in different sectors and procedures and had developed corresponding mitigation strategies. In the Russian Federation, monitoring activities under the National Anti-Corruption Action Plan for 2021–2024 led to a review of good practices in organizing the work of anti-corruption bodies, as well as recommendations to ensure the organizational and functional independence of those bodies. The Republic of Moldova utilized the Institutional Integrity Assessment, a process of identifying corruption risks within public entities using analytical and practical methods to identify risks and their causes and consequences and to provide recommendations for their mitigation. Integrity plans containing a total of 350 recommendations were established to mitigate the identified gaps and risks. Mexico reported that on the basis of its new National Anti-Corruption Policy and its Implementation Programme, 19 institutions had carried out 286 anti-corruption activities in 2022, and 68 institutions had committed to carry out more than 880 activities in 2023.

10. Challenges with regard to anti-corruption strategies and policies were similar across countries and regions. Specific challenges included the establishment of effective coordination mechanisms among institutions, organizations and levels of government to implement and monitor the National Anti-Corruption Policy (Mexico); the complexity of the existing legislative and regulatory framework, as well as a lack of clarity regarding its implementation (Spain); the complex and time-consuming nature of legislative changes and inter-agency coordination, the development of robust monitoring systems and accountability (Botswana); financial challenges, in particular owing to a scarcity of resources in times of emergencies (Jordan); and deficiencies and delays in implementing strategies owing to a state of emergency in the country. In this regard, the Republic of Moldova reported that while activities contained in its action plan to implement the anti-corruption strategy, such as anti-corruption training, had stagnated during the COVID-19 pandemic, the state of emergency declared over the war in neighbouring Ukraine was not found to be impacting the implementation of the action plan.

11. After monitoring activities found that the implementation of anti-corruption policies was insufficient, the Anti-Corruption Agency of Bosnia and Herzegovina had drafted an action plan for the prevention of corruption during the COVID-19 pandemic, which, inter alia, contained goals on monitoring and controlling public procurement, reporting corruption and protecting whistle-blowers, and limiting the possibilities of abuse of discretionary powers during times of crisis. Despite a careful drafting process and public participation through an e-consultation process, the draft anti-corruption strategy for 2022–2024 was not adopted by the Council of Ministers, leading the Anti-Corruption Agency to instead issue guidance applicable to all levels of government.

2. Independence and resources for relevant authorities

12. Several States reported on measures in place to ensure independence and resources for institutions to carry out their functions effectively and free from undue influence, as well as coordination efforts in times of emergency. Cyprus referred to 2022 as its landmark year in anti-corruption, as three pieces of legislation had been adopted that had established an independent authority against corruption as well as regulated lobbying activities and whistle-blower protection.

13. The High Authority for State Control and the Fight against Corruption was the supreme body in Burkina Faso for administrative control and the fight against corruption. It had the status of an independent administrative authority and acted as an interface between those involved in the fight against corruption and State authorities. Botswana referred to its Directorate on Corruption and Economic Crime as “the spearhead in the fight against corruption”, which was guaranteed independence from outside influence, including in times of emergencies. Botswana also stressed the importance of auditors’ independence in ensuring proactive and independent audits. The Anti-Corruption Agency of the State Security Service of Georgia noted that it was constantly increasing its efforts in the operational/investigative, preventive and analytical directions to improve the fight against corruption.

14. Several States had established new agencies or units during the pandemic, including Poland, which had established the Economic Crime Bureau under the National Police. In 2023, the National Anti-Corruption Mechanism was created in Portugal. This new entity was financially autonomous, independent from Government and the Parliament and in charge of ensuring effective compliance systems were implemented in all private legal entities with 50 or more staff members and all public sector entities employing 50 or more staff members. All covered entities were required to have a plan for the prevention of corruption risks, a code of conduct, internal training programmes, reporting channels and control systems, as well as procedures to ensure implementation, monitoring and evaluation of the anti-corruption programmes. The newly established Anti-Corruption Authority of Cyprus was in charge of assessing corruption risks, determining assessment indicators and issuing opinions, suggestions and recommendations for competent authorities.

15. Several States reported on measures to improve inter-agency cooperation among their competent authorities: the Network of Anti-Fraud and Anti-Corruption Offices and Agencies of Spain, consisting of federal, regional and local agencies, including authorities in charge of procurement, competition and audit, provided a platform for cooperation, exchange of information and the development of proposals in the fight against corruption. In Thailand, the National Anti-Corruption Commission was the lead authority in implementing anti-corruption policies and cooperated with several dozen agencies, including 11 different ministries. In the European Union, during the COVID-19 pandemic, the European Semester, as the forum for economic and fiscal policy coordination, had temporarily cooperated with the Recovery and Resilience Facility, a temporary recovery instrument, with a view to helping the European Union to mitigate the economic and social impact of the pandemic. In 2022, an inter-institutional programme called the Network on Public

Ethics was created in Panama to promote ethical practices through the generation of inclusive and participatory spaces that facilitated the exchange of ideas, experiences and consultations with the aim of establishing integrity systems in public institutions.

16. Among the challenges noted by countries were resource constraints. Portugal noted that if adequate funding, staffing and technical resources were not available, the capacity to comprehensively investigate and prosecute corruption cases could be weakened. Likewise, Bosnia and Herzegovina reported that limited material and technical resources posed challenges, which had also been identified as an issue by anti-corruption peer reviews: out of an initially planned staff complement of 41, only 24 staff members were available to implement the anti-corruption agency's mandates. Burkina Faso reported that no electronic communication channels had yet been set up to enable anti-corruption bodies, supreme audit institutions and other competent entities to exchange up-to-date information without delay.

B. Conflicts of interest, public procurement, risk management, oversight, management of public finances and emergency executive authority (paras. 4–7, 9 and 14)

1. Conflicts of interest

17. Several States reported having strengthened standards to prevent conflicts of interest when managing public funds in times of emergencies. As an example, the Recovery, Transformation and Resilience Plan in Spain established the obligation to address conflicts of interest relating to anyone involved in tendering processes for public contracts and the award of grants. In 2022, Cyprus adopted a new law that defined the concept of conflict of interest and mandated officials to inform the National Anti-Corruption Authority of conflicts and recuse themselves when personally affected by decisions. As of 2022, public officials in Panama had to submit to the National Authority for Transparency and Access to Information a conflict of interest declaration upon taking office and update it annually and upon departure. Likewise, in Paraguay, officials had to submit conflict of interest declarations, which were regularly updated. In Tajikistan, public officials had to annually declare their income and assets, while Thailand was in the process of adopting legislation focused on preventing conflicts of interest. In Burkina Faso, public officials were required to declare any potential conflict of interest, and mechanisms were in place for the review, management and sanctioning of breaches.

18. As an approach to managing conflicts of interest, officials in the Russian Federation could be exempt from disciplinary action if their non-compliance with requirements to prevent or resolve conflicts of interest was the result of circumstances beyond their control. However, officials must report these circumstances and ensure compliance within one month of their cessation. In 2023, Spain adopted an integrity system that included regulations on the prevention and management of conflicts of interest and the management of gifts and hospitality. In order to provide guidance on conflicts of interest, the Ministry of Finance of Belgium had made available frequently asked questions and created a specific unit to answer any questions staff might have regarding outside activities.

19. The law on lobbying of 2022 in Cyprus provided for the issuance of guidance as well as a code of ethics for lobbyists. Spain, among other countries, was also in the process of regulating the relationship between interest groups and persons holding positions susceptible to outside influence.

2. Procurement

20. The COVID-19 pandemic necessitated emergency procurement in every country of the world. As an example, in Botswana, accounting officers were given total authority and responsibility for the approval and execution of procurement

processes. However, rapid response measures, if unchecked, provided entry points for corruption and Costa Rica and the Dominican Republic reported that their law enforcement authorities were prosecuting officials for taking advantage of emergency procurement procedures. In order to guarantee the safeguarding of free competition, transparency in procurement and robust oversight, Albania, Belgium, Bosnia and Herzegovina, Botswana, Costa Rica, Cyprus, El Salvador, Guinea, Jordan, Portugal, the Russian Federation, Tajikistan and Türkiye had fortified their procurement legislation. Among the reported improvements were better monitoring procedures, the use of technology to mitigate risks, the requirement for contractors to submit plans for the prevention of corruption, and the issuing of methodological recommendations on identifying and minimizing corruption risks in procurement processes. The Ministry of Justice and Peace in Costa Rica organized awareness-raising activities for the public and private sectors on strengthened procurement procedures and introduced a monitoring system for the delivery and receipt of donations of health supplies. In 2022, Bosnia and Herzegovina made improvements in relation to e-procurement, the monitoring of procurement processes, training for procuring officials and the prevention of conflicts of interest.

21. In order to ensure that risks were mitigated in future crises and to gather best practices, several countries conducted analytical evaluation exercises regarding emergency procurement. Spain issued a series of recommendations for greater transparency and effectiveness based on the assessment of the emergency contracts issued in 2021 and 2022. Portuguese authorities also analysed data relating to public procurement procedures and contracts for examples of best practices and warning signs. In a preventive approach, Slovakia used analytical tools and expert procedures in the processing of information to identify high risks of corrupt criminal activity.

22. The pandemic expedited the adoption of digital platforms to ensure traceability, accountability and data integrity throughout procurement processes in several countries. Türkiye made e-procurement mandatory in 2022 and audit and judicial control mechanisms supported transparent and sound contract award procedures. Panama created the online public procurement observatory “PanamaCompra en Cifras”, which provided information on transactions carried out by the State to implement new projects. In addition to the enhanced accessibility, efficiency and transparency provided by digital platforms, technology could also boost inclusivity. For example, Panama implemented an online quotation platform through which envisaged low-value purchases were advertised, resulting in an increased opportunity for more companies to participate in those calls. Thai authorities also stressed that the introduction of the “Electronic Government Procurement: e-GP” system had expanded opportunities for vendors to engage in public procurement projects on a fair and equal basis.

23. The frequency and impact of corruption in procurement had resulted in some countries criminalizing acts related to the procurement process. Burkina Faso criminalized the practice of over-invoicing, while the Agency for Public Procurement of Bosnia and Herzegovina had launched an initiative to comprehensively criminalize abuse in public procurement procedures.

3. Risk management

24. Countries reported on initiatives to mitigate the risks of corruption in procurement and disaster relief. In Portugal, amid the implementation of emergency measures to counter the COVID-19 pandemic, the Council for the Prevention of Corruption had issued recommendations concerning the prevention of risks of corruption and related infractions, stressing the imperative for all decision makers and public servants to uphold the utmost levels of transparency, ethics and integrity.

25. Recovery plans in several countries mandated corruption risk assessments. In Spain, the Recovery, Transformation and Resilience Plan for channelling the funds allocated by the European Union to repair the damage caused by the COVID-19

crisis required all entities managing public funds under the Plan to draw up an “anti-fraud measures” plan and a risk assessment. Bosnia and Herzegovina, Botswana and Slovakia also conducted regular corruption risk assessments to proactively pinpoint and address any loopholes or weaknesses in the governance and operational frameworks of public organizations. In the Republic of Moldova, a hospital was included in the Institutional Integrity Assessment and received approximately 80 recommendations aimed at mitigating or controlling potential acts of corruption. Thailand reported that it had used results from corruption risk assessments to compile a database of risks at the provincial, regional and national levels. Costa Rica reported that its National Integrity and Corruption Prevention Strategy contained information on the management of corruption risks in public-private interaction with a view to preventing conflicts of interest.

4. Audit and oversight

26. During emergencies and crises, audit and oversight were crucial to ensure that public funds were utilized appropriately and to detect irregularities, and several States reported on measures in this regard. Botswana, for example, audited procurement activities conducted during the COVID-19 pandemic and performed an audit of the preparedness and response of the country to the pandemic and the management of the Relief Fund. Burkina Faso also audited the spending of funds designated for crisis management during the COVID-19 outbreak; in addition, an audit of the Ministry of Defence was carried out between 2021 and 2023 in response to numerous reports from citizens regarding military spending in the context of the country’s security crisis. The evaluation conducted by the Court of Audit in Spain regarding the efficacy of the multilevel co-governance system in navigating the challenges introduced by COVID-19 affirmed the system’s capability to foster essential collaboration under strenuous conditions while also identifying areas that could be improved.

27. Belgium, Bosnia and Herzegovina, Costa Rica, Cyprus, Panama and Thailand had created internal auditing systems in their public institutions, which were found useful in the light of increased corruption risks owing to rapid operational adaptations and swift reallocation of resources. In order to improve capacity, the internal audit units of all the ministries and deputy ministries in Cyprus had undergone training on topics such as risk assessment and management, and the planning and conduct of internal audits. Further guidance was provided through coaching on risk identification and assessment processes and the publication of a detailed manual on internal audit. Panama had updated its national auditing standards on the basis of the International Organization of Supreme Audit Institutions standards.

28. In Guinea, businesses were required to notify the Public Prosecutor of the results of management or compliance audits that revealed cases of corruption or similar offences. A challenge noted in Guinea was the fact that auditors’ investigations were limited by a lack of cooperation from certain stakeholders.

5. Management of public finances

29. As part of the national response to the pandemic in Botswana, the Government had established an emergency relief fund to provide financial resources to cater for the procurement of national relief supplies; evacuation costs for citizens outside Botswana; national publicity outreach programmes; relief of selected industries or sectors; and public counselling centres or facilities. Burkina Faso had mobilized financial resources to alleviate the repercussions of the pandemic and adopted internal public finance control systems to ensure their allocation to the pertinent beneficiaries. In order to enhance citizen oversight and increase transparency and accountability during the pandemic, the Office of the Comptroller General of Costa Rica provided up-to-date information and analytical insights online. Similarly, the National Emergency Commission in Costa Rica published extensive information pertaining to institutional management connected to the COVID-19 response on its

website, often in real time. Information included details on national and international donations, procurement, recruitment of interim staff and budget execution. In addition, a national strategy for the financial management of disaster risk was being prepared to guarantee budgetary allocations for risk mitigation and securing resources readily available for disaster response.

6. Emergency executive authority

30. In order to ensure rapid responses during the COVID-19 pandemic, countries used emergency executive powers. Legislation in Botswana allowed the President to implement emergency regulations such as the public health disaster guidelines in 2020 in response to the pandemic. Haiti reported that the emergency regulation faculties allowed the Government to use expedited procedures to release public funds, make necessary expenditures, reallocate budgetary credits and enter into contracts deemed necessary. Safeguards were needed to avoid abuse of these powers, and Bosnia and Herzegovina underlined the importance of parliamentary oversight for the purpose of managing the respective authorizations, public finances and preventive protection from illegal activities, abuse of function and authority, and material and financial resources, and collecting information and facts about the events related to the work of administrative institutions.

31. As the pandemic effects lessened, countries lifted most of the measures adopted to contain and combat the COVID-19 pandemic. Portugal reported that it had proceeded to repeal most of the legislation approved in the context of the pandemic.

32. El Salvador noted that the involvement of several ministries as well as the Supreme Court of Justice in the processing of assistance related to COVID-19 had posed challenges, as each institution had applied its own procedures and regulations.

C. Business integrity, beneficial ownership transparency and measures to prevent money-laundering (paras. 10–11 and 13)

1. Private sector integrity

33. Several countries, such as Burkina Faso, Costa Rica and Cyprus, had taken measures to enhance anti-corruption activities within the private sector, emphasizing the importance of transparency and ethics in business operations. Burkina Faso promoted transparency and integrity by encouraging good business practices and internal audits while emphasizing the prevention of conflicts of interest. Costa Rica enacted a law on the liability of legal entities for bribery and other offences, and introduced a model for organization, prevention, management and control of crimes to prevent and detect offences, along with reforms to address anti-corruption recommendations. Cyprus has equipped its Anti-Corruption Authority with competencies and powers to assess and promote integrity within the private sector by collaborating with professional associations, ensuring that internal control mechanisms were in place to foster transparency and targeting companies that offered or provided undue advantages. The Central Bank of Bosnia and Herzegovina had implemented an internal compliance programme and established the “Ethical Line” system for reporting corruption and irregularities within the institution.

34. Incentives for integrating ethics and transparency into private sector working practices had also been utilized successfully. For instance, the National Anti-Corruption Secretary in Paraguay recognized and rewarded private companies that complied with transparency and integrity standards by granting them a seal of integrity. Portugal awarded the Integrity Trophy to private companies that upheld integrity standards in their business operations. The Republic of Moldova focused on anti-corruption training for private companies and actively participated in a national competition that promoted integrity within the private sector. Burkina Faso highlighted the importance of strengthening cooperation between law enforcement agencies and relevant private entities in combating corruption. Kyrgyzstan had

created a business ombudsman to ensure transparency in the activities of State authorities, reduce corruption and create a legal and institutional framework for the protection of the rights, freedoms and legitimate interests of business entities. The Prosecutor General's Office had an independent unit engaged in the study and analysis of the situation to protect the rights of entrepreneurs. The Russian Federation collaborated with business associations and government authorities to assess corruption risks and improve interactions between government and the business community.

2. Beneficial ownership transparency

35. Botswana had amended its definition of beneficial owner to capture, inter alia, ownership of trusts or life insurance proceeds, and had stepped up due diligence requirements.

36. Bosnia and Herzegovina noted that establishing a single register of beneficial owners in line with international standards on preventing money-laundering and terrorist financing would create legal security for taxpayers and businesses, and increase transparency and control by law enforcement agencies, in particular with regard to real property, which had been identified as a vulnerable sector. Thailand was also in the process of drafting a bill that would introduce a register.

37. In 2023, Burkina Faso, against the backdrop of its ongoing security crisis, passed legislation on a register of beneficial owners of legal entities and legal arrangements. The beneficial ownership register in Hungary was accessible to law enforcement agencies; national security services; the national protective service; the counter-terrorism centre; the national tax and customs administration; the public prosecutors' office and criminal courts. Hungary noted that the Beneficial Ownership Registers Interconnection System of the European Union, once operational, would be of great use. Botswana registered beneficial ownership information in its Online Business Registration System and shared information as required by authorized entities. After introducing a registry, Portugal conducted an extensive awareness-raising campaign through various media for the general public and held training workshops for competent authorities and professional associations involved (lawyers, solicitors, notaries and certified accountants). On the topic of data, Cyprus noted that beneficial ownership information was collected and verified by a multitude of economic agents and authorities, which contributed to its availability and accuracy. Since 2022, Panama used communication platforms between different authorities to obtain and validate information on beneficial ownership.

3. Measures to prevent money-laundering

38. At the outset, States referred to the important role of international standards and international organizations in preventing financial crime. Belgium underscored the role of the Financial Action Task Force, its standards and the focus on legal compliance and efficiency in the mutual evaluation reports, which helped countries assess and improve their domestic systems. In addition to proactive disclosure of information or financial intelligence, El Salvador highlighted the possibility of securely exchanging information through the Egmont Group of Financial Intelligence Units. Madagascar co-chaired the study group on cross-border cash transportation of the Eastern and Southern Africa Anti-Money Laundering Group and was a member of the Asset Recovery Inter-Agency Network for Southern Africa.

39. The Russian Federation noted that it carried out regular risk assessments, which had found that corruption and money-laundering/terrorist financing risks were increasing, with tax avoidance schemes being one of the main risks identified, which proved particularly detrimental in times of crisis. Abuse of power and bribery were among the most frequently identified corruption offences in relation to money-laundering. Guinea described the methodology used for the last risk

assessment, which involved a combination of quantitative and qualitative approaches in order to provide an objective basis for the analysis of threats and vulnerabilities, while at the same time multiplying the sources of information likely to consolidate and complete the risk assessment.

40. Italy was in the process of updating its National Risk Assessment and noted the challenge of ensuring cohesion and strengthening cooperation among all competent authorities. In order to improve suspicious transaction reporting, the Italian financial intelligence unit provided anomaly indicators for the identification of suspicious transactions and disseminated representative models and patterns of anomalous economic and financial behaviour relating to possible money-laundering or terrorist financing. The financial intelligence unit had also promoted awareness of risks of illicit behaviour and infiltration of businesses by organized crime as well as of preventing financial crime associated with the pandemic. In order to prevent misuse and corruption surrounding European Union funds for investments related to COVID-19 and reforms in Italy, the financial intelligence unit had contributed to the adoption of guidelines and tools for public and private operators to effectively detect and communicate possible suspicious activities in the context of public works or other public activities. As a practical measure to facilitate the detection of money-laundering, Denmark had introduced a “cash ban” in 2021, limiting cash payments to Dkr 20,000 (US\$ 2,840).

41. Several States had improved inter-agency cooperation during the pandemic. The inter-institutional coordination among the National Emergency Commission, the Ministry of Finance and the State banks in Costa Rica included control systems that prevented deposits to the National Emergency Fund from being subject to fraud, corruption or money-laundering, both in ordinary operational and extraordinary (emergency) management. The anti-money-laundering/combating the financing of terrorism coordination commission of Portugal provided a forum for efficient coordination among all bodies and entities with anti-money-laundering/combating the financing of terrorism competences, to monitor and coordinate the identification, assessment and response to money-laundering/terrorist financing risks, contributing to the continuous improvement of technical compliance and the effectiveness of the national system to combat money-laundering/terrorist financing. Cyprus had created an advisory authority against money-laundering and terrorist financing composed of public and private sector entities, which could, inter alia, advise the Council of Ministers about measures needed to improve the anti-money-laundering/terrorist financing regime. In addition to existing cooperation agreements for law enforcement cooperation and information-sharing, the Directorate on Corruption and Economic Crime of Botswana was in the process of establishing a memorandum of understanding with the Non-Bank Financial Institutions Regulatory Authority in order to jointly address corruption and money-laundering within companies and financial institutions. In the Russian Federation, authorities actively collaborated with the private sector to exchange information on emerging risks related to money-laundering and terrorist financing. Madagascar relied on public-private partnerships to facilitate the exchange of information and the detection of corruption-related crimes.

42. Ensuring effective coordination and cooperation among various government agencies was cited as a challenge by Botswana, Portugal and Spain. In Italy, the ongoing implementation of the National Recovery and Resilience Plan required that the management of large amounts of financial resources and the simplification and acceleration of public procedures be accompanied by instruments for protecting the economy from criminal infiltrations and providing effective safeguards for public integrity, which was challenging.

D. Access to information, stakeholder participation, reporting, and gender and corruption (paras. 8 and 15–17)

1. Freedom of information

43. The availability and accessibility of information on corruption enables civic oversight, which is particularly important in times of crisis. Haiti had intensified its efforts to educate and raise awareness among the public about the detrimental effects of corruption to prevent corrupt acts in the aftermath of the earthquake of 2021. Costa Rica, Cyprus and the Russian Federation referred to the publication of information by oversight institutions, which allowed the public to assess possible budgetary and financial impacts of decisions during the pandemic. Panama introduced a transparency monitoring platform in 2022, which was mandatory for all public institutions. It facilitated the automatic monitoring of mandatory information entered by State entities, as well as the receipt of and response to digital information requests.

44. In order to disseminate accurate and timely information about COVID-19 in multiple languages, Botswana distributed educational materials, produced television commercials, radio announcements, newspaper and magazine advertisements, and disseminated messages through mobile networks and social media platforms. A call centre offered real-time information related to the pandemic.

45. In the Republic of Moldova, information and awareness-raising campaigns had been launched in partnership with the entities in charge of priority areas vulnerable to corruption, such as health, education, construction, food, customs, police, justice, public services, energy, environment and transport. The Republic of Moldova also used media such as podcasts, mobile information centres, videos and games in addition to traditional media. Slovakia reported that it had recently made improvements in relation to the transparent publication of and free access to public administration information for the general public and journalists, noting the vital importance of providing the latter with such access.

46. In terms of challenges, ensuring the reliability, functionality and security of these tools remained paramount to their effectiveness and their contribution to overall resilience in responding to crises.

2. Stakeholder participation

47. More and more countries involved non-governmental stakeholders in their anti-corruption endeavours. Georgia reported that citizens' engagement in the fight against corruption-related crimes had increased remarkably, and reports of corruption received from citizens had risen. Burkina Faso highlighted the possibility for civil society organizations to act as civil parties in legal cases involving acts of corruption and cited several case examples.

48. Initiatives in Cyprus included the establishment of a scientific council composed of academics and civil society monitors, evaluated and enriched anti-corruption measures, and collaboration with academia to develop innovative methods/practices for the prevention and suppression of corruption.

49. Several countries, including Panama, Paraguay and Spain, raised awareness about the consequences of corruption through joint events with civil society, although enhancing public awareness remained an ongoing challenge. Poland actively involved civil society, non-governmental organizations and the private sector in anti-corruption efforts, emphasizing public awareness during crisis situations. In Portugal, the National Anti-Corruption Strategy for 2020–2024 targeted the active participation of non-public entities, including civil society, citizens, companies and State institutions. In the Republic of Moldova, collaboration between the National Anti-Corruption Centre and civil society focused on initiatives promoting integrity and anti-corruption education, while Spain took steps towards

transparency and citizen participation through its Accountability Portal and Open Government Plan.

50. Haiti and Panama promoted ethics and transparency, and engaged civil society, community groups and the private sector in corruption prevention and awareness campaigns. Haiti established an anti-corruption documentation centre and launched the “Transparence” journal, while Panama hosted academic forums on public and business ethics, ran campaigns to raise awareness and established cooperation agreements with associations to promote integrity.

51. Madagascar organized training and awareness-raising sessions for legal professionals and students, while Bosnia and Herzegovina awarded prizes for artistic and literary works by school students on the theme of fighting corruption as part of an annual campaign. The best works were included in a promotional film, printed in the Anti-Corruption Agency’s calendars and promoted at an annual conference marking International Anti-Corruption Day.

3. Confidential complaint systems and protection of reporting persons

52. While Cyprus and Spain had recently introduced new laws on reporting corruption, Bosnia and Herzegovina, Botswana, Costa Rica, Denmark, El Salvador, Georgia, Panama, Poland, Portugal, Slovakia and Thailand reported on ongoing work to strengthen their systems for the protection of whistle-blowers and witnesses of acts of corruption. In Spain, the new law created a public law entity, the Independent Whistle-blower Protection Authority. Bosnia and Herzegovina reported that it continued to work on strengthening the whistle-blower protection framework to also cover persons who were not public officials and lessen the burden of proof of reporting persons.

53. Portugal employed several reporting channels, while the Ministry of Labour of the Russian Federation used hotlines and electronic reception centres for confidential reporting of corruption in public organizations. Other reporting channels included websites, email, telephone and in-person reporting.

54. With regard to challenges, Portugal and Spain highlighted that the difficulty in providing effective protection to whistle-blowers led to a fear of reporting and a lack of trust in the reporting mechanisms.

4. Gender and corruption

55. Several States took steps to improve their understanding of linkages between gender and corruption, and to promote gender equality and the empowerment of women, including through the creation of a gender mainstreaming task force (Belgium) and by harmonizing laws and regulations with gender equality laws and conducting training programmes on the impact that regulations could have on gender equality (Bosnia and Herzegovina).

56. Botswana emphasized gender equality through policies like the National Policy on Gender and Development and the National Gender Commission. While indirectly related to anti-corruption efforts, these policies underscored the recognition of the intrinsic link between gender equality and overall development. Burkina Faso provided training on gender-based budget analysis to ensure public resources were allocated in a way that reduced gender inequalities. Tajikistan took steps to promote gender equality in the civil service by prohibiting gender-based discrimination during recruitment and employment with a view to creating a gender-inclusive environment that recognized the value of diverse perspectives in governance.

57. On the basis of the understanding that emergencies and disasters significantly increased women’s levels of vulnerability, bringing with them unemployment, negative health-care consequences, difficulties in accessing basic needs and nutritional security, irregular migration, gender-based violence, sexual exploitation, trafficking in persons and the burden of care for dependent persons, Costa Rica

incorporated gender equality into its disaster response and prevention strategies. Italy relied on academic studies to better understand how corruption affected men and women differently. Panama included gender considerations in training programmes and initiatives to showcase unique vulnerabilities and challenges women might face in corruption-prone situations. Portugal ensured that gender impact assessments were conducted for legislative acts, firmly integrating gender considerations into its legislative processes and underscoring the importance of both passing gender equity laws and ensuring their effective implementation.

E. Capacity-building and use of technology (paras. 19 and 20)

1. Capacity-building

58. Many countries had undertaken significant endeavours in the realm of capacity-building. For instance, Belgium, Bosnia and Herzegovina and Botswana provided anti-corruption training courses and general ethics and integrity training, both in the form of e-learning and workshops. Burkina Faso conducted training programmes with a focus on skills development through peer training sessions and coaching. Costa Rica offered courses like the “10 Powers to Prevent Corruption” and ethics-related training to enhance participants’ capabilities in preventing corruption. Cyprus organized training programmes and workshops for civil servants and teachers engaged in anti-corruption efforts. Panama mandated virtual open data courses for public officials and offered corruption-related training for prosecutors.

59. Slovakia had developed an e-learning programme in collaboration with the Organisation for Economic Co-operation and Development (OECD) to improve knowledge and awareness of corruption prevention. Spain had established training centres for civil servants, emphasizing specialized training in financial investigations, in particular in corruption-related cases. Thailand provided extensive training for anti-corruption officials and other State officials, but noted challenges related to the effectiveness of online training.

60. In order to increase the capacity of law enforcement, Portugal had recruited over 150 new inspectors and 65 forensic specialists out of an envisaged 1,100 new recruits in the field of criminal investigation, forensics and security between 2022 and 2026.

2. Digital tools

61. The pandemic had significantly sped up technological development in many countries, including with regard to crisis management and anti-corruption. For instance, Albania had focused on consolidating the collection and processing of corruption-related statistics. Kuwait had switched to e-government and online service provision, and Bosnia and Herzegovina had attempted to create a COVID-19 app for exchanging documents related to corruption prevention, although it had ultimately failed.

62. Botswana launched the National Information and Communications Technology Policy Review and E-commerce Strategy to diversify the economy through digital tools, but challenges like infrastructure development and digital literacy persisted. The Dominican Republic successfully adapted to challenges related to COVID-19 with a virtual judicial system, introducing digital signatures and file deposits as well as virtual hearings.

63. The Russian Federation had introduced the Poseidon State Information System for anti-corruption to provide information and analytical support for the activities of authorities engaged in preventing corruption, including the analysis and verification of compliance with restrictions, prohibitions and requirements established for the purpose of countering corruption. The Parliament was considering a bill that would provide for the possibility of sending requests, as part of anti-corruption checks, to the Central Catalogue of Credit Histories, credit history bureaus and holders of the

register of securities owners and depositories. Thailand had a memorandum of understanding in place for electronic data integration and digitalization within the National Anti-Corruption Commission.

F. Law enforcement responses and international cooperation (paras. 12, 18 and 21)

1. Law enforcement

64. With regard to the investigation and prosecution of offences, Portugal underscored the need for extensive resources, expertise and coordination among various agencies and the challenges in investigating and prosecuting complex corruption cases involving high-ranking officials or organized criminal networks. Noting the opportunities presented by the pandemic to exploit the situation for illicit enrichment or other corrupt practices, Slovakia highlighted that the most powerful tools to enhance the effectiveness of criminal proceedings were reliable, targeted, timely and safe exchanges of information and cooperation in criminal proceedings. Bosnia and Herzegovina stressed the need for a proactive enforcement approach, which required coordination and the use of intelligence and operational data, as well as information from strategic analyses, improvement of knowledge and enhanced cooperation between institutions and authorities.

65. At the institutional level, Costa Rica had centralized the investigation and prosecution of corruption offences resulting in unfair commercial practices, such as abusive price increases and manipulation of the prices of essential goods and services, in the Economic, Tax and Financial Crimes Prosecutor's Office. Similarly, the National Special Crime Unit in Denmark investigated complex crime, especially when cross-border in nature, and closely cooperated with the Danish Competition Authority to investigate violations of the Danish Competition Act such as cartel formation, price agreements and market sharing. The Attorney-General's Office of Panama had put a newly created department for crimes against economic order in charge of investigations relating to unfair commercial practices, and Panama had seen cases such as the embezzlement of bonds destined for those affected by the pandemic and of masks in hospitals. In El Salvador, the Special Prosecutor's Unit for Corruption Crimes was in charge of corruption committed by high-level officials. For all corruption cases, the Prosecution Policy of El Salvador recognized the importance of "continuous internal coordination between the competent prosecutorial units, specialized or not, as well as external coordination with institutions in the justice sector and public administration at the governmental and local levels, in order to implement coordinated, proportional and suitable actions to eradicate corruption and avoid impunity.

66. The newly created special investigative and analysis group within the criminal police of Portugal investigated all irregularities and crimes linked to COVID-19 and cooperated closely with the General Inspection for Health Activities, as well as with the task force for the coordination of COVID-19 vaccination. In addition to improving investigative tools to fight corruption, European Union member States were also required to ensure that the privileges and immunities of public officials could be lifted during corruption investigations. The European Union had a number of agencies and bodies in place to safeguard the organization's budget, including the European Public Prosecutor's Office, the European Anti-Fraud Office, the European Union Agency for Criminal Justice Cooperation (Eurojust) and the European Union Agency for Law Enforcement Cooperation (Europol). At the European level, Cyprus had made successful use of the European Investigation Order system for telecommunications, while Denmark highlighted collaboration with Europol and Eurojust, as well as the International Criminal Police Organization (INTERPOL).

67. Slovakia had opted to give its investigators full independence in securing, evaluating and using evidence. Senior officials who did not intervene in the actual

criminal investigation could issue tasks of an administrative/methodical nature, while investigators were directly managed and controlled by the prosecutor.

68. Several countries had improved measures to investigate and prosecute. Slovakia made use of the latest technical and technological means in order to improve the quality of operational detection processes and criminal proceedings and to respond to the continuous evolution of *modi operandi* and new technologies and payment methods used by criminals. In addition, a mechanism for reporting, registering and evaluating crimes committed in connection with the COVID-19 pandemic had been created within the police force. Hungary stressed the importance of asset tracing in domestic investigations and in assisting foreign investigations, and highlighted how coercive measures, such as search orders, seizures and sequestration orders had successfully assisted foreign law enforcement and could be conducted in relation to any crime that generated wealth. Algeria had passed legislation on the use of financial investigations to detect and investigate financial crime. Meanwhile, the European Union was considering a proposal for its Common Foreign and Security Policy sanctions regime to target serious acts of corruption worldwide.

69. Successful investigations and ongoing prosecutions were reported by Bosnia and Herzegovina (irregularities in procurement related to COVID-19), Georgia (bribery, abuse of official powers, neglect of official duty, fraud in large quantities, misappropriation, embezzlement and illegal entrepreneurial activities), Thailand (bid-rigging) and Spain (significant increase since 2019 in the number of reports, investigations, prosecutions and adjudications under the jurisdiction of the Special Anti-Corruption and Organized Crime Prosecutor's Office).

70. In order to ensure proactive and coordinated financial investigations, the Recovery and Resilience Plan in Slovakia supported training in 2023 on the identification and analysis of cash flows, personal and property relations of suspicious entities, corrupt relations in public procurement, subsidies granted in high-value public contracts and other crimes involving wasteful use of public funds. Slovakia also cooperated with international organizations such as OECD in providing courses for public officials on issues such as behavioural insights regarding corruption. In Kyrgyzstan, law enforcement and judicial authorities had benefited from studying the experience of other countries and had adapted their system in response.

71. Challenges reported were more generic and did not relate to crisis situations. Paraguay pointed out the challenge of proving corruption in court and linking facts to consequences, which was being addressed through improved training, investigation techniques and reporting mechanisms. Thailand noted the importance of coordination between tax collection authorities, import and export authorities, commercial banks and commercial registration agencies. Kyrgyzstan attempted to address a decrease in public confidence in law enforcement and the judicial system. Similarly, Portugal noted that ensuring the independence and effectiveness of the judiciary in handling corruption cases was essential for maintaining public trust and ensuring fair trials. Additional challenges faced by Portugal related to corporate liability and dealing with complex corporate structures, and ensuring that appropriate sanctions were imposed on and enforced against individuals and entities found guilty of corruption to deter future corrupt behaviour.

2. Information-sharing

72. National and cross-border information-sharing is key to combating corruption, in particular in times of crisis. Belgium and Bosnia and Herzegovina built electronic communication channels for the exchange of information at both the national and international levels, while Costa Rica established contact points within the Public Prosecutor's Office to ensure confidential communications with international bodies and anti-corruption networks.

73. Countries also enabled the digital reception and sending of mutual legal assistance requests, thereby enhancing their international cooperation capacity. Those countries included El Salvador and Guinea, which employed electronic communication channels, mutual legal assistance and joint investigations.

74. Hungary and Panama acknowledged the importance of international cooperation, particularly in financial investigations and asset recovery. Despite challenges related to varying levels of efficiency, they utilized electronic platforms for international judicial cooperation and advocated for mechanisms that strengthened international collaboration through digital means. Poland also committed to developing effective electronic communication channels for exchanging information at both the national and international levels among anti-corruption entities, while Portugal employed a variety of measures and networks to enhance electronic communication channels for international cooperation in the ongoing battle against corruption.

3. International cooperation

75. In times of crisis and emergency, such as the COVID-19 pandemic, the need for international cooperation, including in civil and administrative matters, becomes increasingly evident. Several States noted the importance of networks in this regard: Burkina Faso became a member of the Egmont Group and applied for membership of the Global Operational Network of Anti-Corruption Law Enforcement Authorities (Globe Network). Haiti cooperated with foreign States through INTERPOL and had also applied for Globe Network membership. The Russian Federation actively participated in international organizations and collaborated closely with partner anti-corruption authorities in neighbouring countries.

76. Panama and Spain actively engaged in international cooperation in civil and administrative matters, including on the basis of the United Nations Convention against Corruption and the United Nations Convention against Transnational Organized Crime, and provided statistics in this regard. Likewise, Ukraine based the majority of its mutual legal assistance requests on the Convention against Corruption. Spain had introduced a new coordination mechanism between the National Anti-Fraud Coordination Service and the European Anti-Fraud Office, focusing on responding to information requests during investigative actions and assisting the Office in its activities within Spanish territory.

77. The pandemic further increased challenges resulting in delayed responses, lack of interest and insufficient progress reporting. Algeria noted that some countries had not cooperated in asset return cases and that differences between legal systems posed obstacles. In turn, Denmark noted that its State Prosecutor for Serious Economic and International Crime endeavoured to take immediate and efficient action on each mutual legal assistance request.

III. Activities to implement paragraphs 22–24 and 26–27

A. Paragraph 22

78. Measures to implement paragraph 22, on links between corruption and other forms of crime, are summarized in document [CAC/COSP/2023/18](#).

B. Paragraphs 23 and 24

79. The eleventh open-ended intergovernmental expert meeting to enhance international cooperation dedicated an agenda item and panel discussion to the topic of “Strengthening international and multilateral cooperation to further prevent, identify, investigate and prosecute corruption during times of emergencies and crisis

response and recovery”. A summary of the deliberations can be found in document [CAC/COSP/EG.1/2022/3](#).

80. The “Non-binding guidelines for strengthening international and multilateral cooperation to further prevent, identify, investigate and prosecute corruption during times of emergency and crisis response and recovery” ([CAC/COSP/EG.1/2023/3](#)) were presented during the twelfth open-ended intergovernmental expert meeting and were complemented by a panel discussion on the use and application of the guidelines. The guidelines consist of 13 high-level, non-prescriptive principles that allow States to determine the specific implementation modalities and provide a platform for the further exchange of capacity and expertise. The overall aim of the non-binding guidelines is to support the efforts of States parties to address the most prevalent corruption risks encountered at different stages of an emergency or crisis response, including at the national, international and multilateral levels.

81. The guidelines build on a comprehensive preparatory process, including the analysis of information provided by 23 States parties contained in conference room paper CAC/COSP/EG.1/2022/CRP.1, and a meeting of experts in December 2022 that was attended by over 50 participants from 26 countries, international organizations, civil society and academia. Following the expert meeting, the secretariat prepared a zero draft of the non-binding guidelines and held a virtual consultation in May 2023. The full methodology is described in the non-binding guidelines and the report of the expert meeting on international cooperation ([CAC/COSP/EG.1/2023/4](#)).

C. Paragraphs 26 and 27

82. For an overview of the technical assistance delivered by the United Nations Office on Drugs and Crime, see the report 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” ([CAC/COSP/2023/10](#)).
