



Conference of the States Parties to the United Nations Convention against Corruption

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Item 7 of the provisional agenda*

**Follow-up to the special session of the General Assembly
on challenges and measures to prevent and combat
corruption and strengthen international cooperation**

**Activities of the United Nations Office on Drugs and Crime
to support the implementation of 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**

Report by the Secretariat

Summary

The present report contains an overview of the activities conducted by the secretariat to further the implementation of 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 in 2021.

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



I. Background

1. At its special session against corruption, held from 2 to 4 June 2021, the General Assembly adopted the political declaration entitled “Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation” (General Assembly resolution [S-32/1](#), annex). In that declaration, Member States committed, inter alia, to implementing the political declaration and invited the Conference of the States Parties to the United Nations Convention against Corruption, as the treaty body with prime responsibility for promoting and reviewing the implementation of the Convention, to follow up and build on the declaration.
2. In its resolution 9/2, 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”, the Conference committed to following up and building on the political declaration and requested the United Nations Office on Drugs and Crime to report to the Conference on its activities to support the implementation of the political declaration.
3. The present report contains an overview of the activities conducted by the secretariat to further the implementation of the political declaration.

II. Intersessional meeting of the Conference

4. In paragraph 5 of resolution 9/2, the Conference decided to hold, within existing resources and with interpretation in all the official languages of the United Nations, preferably in 2022 and prior to the tenth session of the Conference, one follow-up intersessional meeting of the Conference on the achievements of the political declaration, and requested the Bureau of the ninth session of the Conference to make the necessary arrangements for the organization of this intersessional meeting, in close consultation with States parties, in line with the rules of procedure.
5. The Conference of the States Parties held the intersessional meeting to discuss progress made and challenges faced in the implementation of the political declaration from 5 to 8 September 2022 in Vienna in hybrid format. Over 730 participants registered for the event, including more than 560 representatives of Governments, over 130 representatives of civil society organizations and more than 30 representatives of the United Nations system and other international organizations.
6. The meeting was structured according to the sections of the political declaration. During seven panel discussions, over 30 speakers from States in all regional groups and from civil society, international organizations and the United Nations system presented good practices, gaps, challenges, obstacles and ways forward with respect to achievement of the commitments made in relation to preventive measures; criminalization and law enforcement; international cooperation; asset recovery; technical assistance and information exchange; anti-corruption as an enabler for the 2030 Agenda for Sustainable Development; and advancing a forward-looking anti-corruption agenda and framework.
7. Speakers and delegations shared good practices and lessons learned with regard to common challenges such as whistle-blower protection, beneficial ownership transparency, the role of non-governmental stakeholders in anti-corruption efforts and reliance on e-procurement. The presentations made also focused on such topics as corporate compliance, immunity of public officials, how to overcome challenges in cross-border cases, and the role of intermediaries in facilitating the transfer of proceeds of crime. In addition, speakers gave presentations on new and emerging challenges relating, in particular, to the last two

sections of the political declaration, including corruption measurement; the links between corruption and organized crime; gender aspects of corruption; the integration of anti-corruption measures in peacebuilding and peacekeeping efforts; the use of cryptocurrencies and the difficulties surrounding the tracing, seizure and confiscation of digital assets; and the use of blockchain technology in investigations.

8. The report of the intersessional meeting is available from the website on the follow-up process to the special session at <https://ungass2021.unodc.org/ungass2021/en/follow-up-process.html>.

III. Repository of contributions on the implementation of the Convention and the political declaration

9. On the occasion of the intersessional meeting, the secretariat launched a repository of contributions regarding the implementation of the political declaration of the special session of the General Assembly against corruption¹ in fulfilment of the Conference's request, in paragraph 6 of its resolution 9/2, that the United Nations Office on Drugs and Crime (UNODC) create and maintain, on the Tools and Resources for Anti-Corruption Knowledge (TRACK) portal, a repository of all contributions submitted on a voluntary basis by States parties on the implementation of the Convention and the political declaration, such as on good practices and progress made in the use of international cooperation mechanisms under the Convention. Recalling the importance of an inclusive follow-up process to the special session, the Conference encouraged organs, entities and specialized agencies of the United Nations system, relevant international and regional organizations, civil society, academia and other relevant stakeholders to fully contribute to the follow-up process, in accordance with the relevant rules of procedure of the Conference (paragraph 7 of resolution 9/2).

10. The secretariat invited States, via note verbale in July 2022 and in September 2023, to submit contributions. By 21 September 2023, 35 States parties and one civil society organization had shared information, and that information was made available in the repository.

11. Where possible, the secretariat analyses the submissions and presents its findings to the subsidiary bodies. For example, the secretariat presented an analysis of the 25 submissions regarding measures to better detect and subsequently investigate and prosecute acts of corruption to the Implementation Review Group at its fourteenth session. Those submissions featured such measures as access for investigators to data sources, including asset declarations and tax data; the creation of regional matrices of high-level corruption cases in order to identify patterns and cases; and incentives for self-reporting, including improved whistle-blower channels and protection to address a lack of trust among citizens and a resulting fear of reporting. The role of the media and the need for their protection was highlighted in the submissions, as were institutional improvements such as a fully independent prosecutor's office that, inter alia, had the mandate to introduce legislative initiatives. The most frequently listed training topics for investigators and prosecutors were financial investigations and the use of forensic accounting, as well as the freezing and confiscation of virtual assets. Technology was considered both a useful tool and a major challenge owing to its constant evolution. At the institutional level, States parties reported on domestic inter-agency task forces and working groups established to improve cooperation and information exchange as prerequisites for effective international cooperation. Several States parties had also improved their corporate liability regime and had successfully applied a wide range of sanctions, such as debarment from procurement and cessation of government

¹ Available at <https://track.unodc.org/track/en/follow-up-process-to-ungass-2021/contributions.html>.

subsidies, as well as the regular publication of sanctioning decisions in widely circulated media.

12. States parties and organs, entities and specialized agencies of the United Nations system, relevant international and regional organizations, civil society, academia and other relevant stakeholders are invited to continue sharing information for inclusion in the repository.

IV. Work of the subsidiary bodies of the Conference

13. In paragraph 4 of resolution 9/2, the Conference directed its subsidiary bodies, within their mandates, to take appropriate measures to follow up on the political declaration. All the subsidiary bodies subsequently added a standing item to their respective agendas, entitled “Follow-up to the special session of the General Assembly on challenges and measures to prevent and combat corruption and strengthen international cooperation”. Moreover, at its ninth session in December 2021, the Conference adopted a provisional agenda for its tenth session containing an item with the same title ([CAC/COSP/2021/17](#)).

14. Following the deliberations of the Implementation Review Group at its second resumed thirteenth session, held in November 2022, the secretariat proposed a multi-year workplan for the period 2024–2026 for the subsidiary bodies of the Conference to follow up on the achievements of the political declaration. The workplan, which was approved by means of a silence procedure (no objection procedure) on 9 June 2023 and is annexed to this report, assigns each paragraph of the political declaration to one of the four subsidiary bodies.

15. The majority of the paragraphs of the political declaration are covered by the existing mandates of the subsidiary bodies and will thus be discussed under existing standing agenda items of those bodies. Topics that do not fall under the existing mandates or have not been discussed in recent years are proposed to be thematically clustered together and discussed under the item of the respective agendas of the subsidiary bodies on follow-up to the special session of the General Assembly against corruption with a view to ensuring comprehensive follow-up to all sections and paragraphs of the political declaration.

16. Implementation of the multi-year workplan was initiated at the fourteenth and fourteenth resumed sessions of the Implementation Review Group, the fourteenth session of the Open-ended Intergovernmental Working Group on the Prevention of Corruption, the seventeenth session of the Open-ended Intergovernmental Working Group on Asset Recovery and the twelfth open-ended intergovernmental expert meeting to enhance international cooperation under the United Nations Convention against Corruption.

17. At the joint meeting of the Implementation Review Group and the Working Group on the Prevention of Corruption in June 2023, two panel discussions on strengthening business integrity were held with the participation of panellists from States parties, the United Nations Global Compact and the private sector, one of the panels centring on technical assistance in support of private sector integrity. The discussions focused on such issues as incentives for legal entities to adopt and enforce internal control systems, the design and evaluation of corporate compliance systems, public-private dialogue and partnerships against corruption, and risks faced by small and medium-sized enterprises ([CAC/COSP/IRG/2023/7](#)).

18. At the joint meeting of the Implementation Review Group, the Working Group on Asset Recovery and the expert meeting on international cooperation in September 2023, two panel discussions on measures to combat money-laundering were held. During the first panel discussion, on capacity-building for financial intelligence units and the role of such units in asset recovery, speakers from States parties, the Egmont Group of Financial Intelligence Units and academia highlighted, inter alia, the role of modern technology used by financial intelligence units in

tracing stolen assets. It was noted that software solutions for the analysis and reporting of suspicious transactions, such as blockchain or artificial intelligence, could assist in managing vast amounts of data, but also posed challenges as they continued to evolve, and required skills, expertise and sufficient training. The second panel discussion centred on the role of intermediaries, such as lawyers, notaries, accountants and real estate agents, in the facilitation of transfers of proceeds of crime. Speakers from States parties, civil society, the private sector and academia highlighted regulatory and self-regulatory approaches to addressing the use or abuse of intermediaries in corruption, money-laundering and other financial crimes. Suggestions made included a behaviour-based approach to regulating so-called gatekeeping professions, which would divide professional behaviours into risk categories rather than involving the identification and regulation of entire professions at risk of being involved in financial crime.

V. Outlook

19. The subsidiary bodies of the Conference will continue to implement the multi-year workplan (see annex) and integrate the relevant parts of paragraphs of the political declaration into their standing agenda items and the agenda item on follow-up to the political declaration. States parties are invited to nominate panellists on the topics concerned for the future meetings of the subsidiary bodies.

20. States parties and other stakeholders are further invited to continue to provide information on the implementation of the Convention and the political declaration. Such information will be made available in the repository on the TRACK portal.

Annex

Workplan for the subsidiary bodies on follow-up to the special session of the General Assembly on challenges and measures to prevent and combat corruption and strengthen international cooperation

Date	Subsidiary body	Proposed paragraphs of the political declaration entitled "Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation" to be discussed under the agenda item on follow-up to the special session of the General Assembly against corruption	Keywords
12–16 June 2023	<ul style="list-style-type: none"> • Implementation Review Group • Working Group on the Prevention of Corruption 	11, 13, 18	<i>Topic agreed by the extended Bureau:</i> Strengthening business integrity, including through the use of sanctions and incentives
4–8 September 2023	<ul style="list-style-type: none"> • Implementation Review Group • Working Group on Asset Recovery • Expert meeting on international cooperation 	16–19	<i>Topic agreed by the extended Bureau:</i> Measures to prevent money-laundering
11–15 December 2023	<i>Tenth session of the Conference of the States Parties to the United Nations Convention against Corruption</i>	<i>At its ninth session in December 2021, the Conference adopted a provisional agenda for its tenth session containing an item entitled "Follow-up to the special session of the General Assembly on challenges and measures to prevent and combat corruption and strengthen international cooperation" (see CAC/COSP/2021/17, annex II).</i>	
2024	<ul style="list-style-type: none"> • Working Group on the Prevention of Corruption • Working Group on Asset Recovery • Expert meeting on international cooperation 	71 80 32, 35, 42, 82 33, 38, 39, 44	Corruption and sports Corruption measurement Illicit financial flows; challenges, obstacles and barriers to international cooperation Effective communication and cooperation; information-sharing; inter-agency approaches; law enforcement cooperation; use of networks
2025	<ul style="list-style-type: none"> • Working Group on the Prevention of Corruption • Implementation Review Group • Implementation Review Group • Working Group on Asset Recovery • Expert meeting on international cooperation 	70 8, 27 40, 46, 47 14, 15, 33, 34	Links with other crime, including economic crime and organized crime Judicial integrity and ethics; integrity of the criminal justice system Alternatives to traditional enforcement and international cooperation; innovative modalities, such as illicit enrichment, non-criminal judicial assistance and civil litigation Denial of safe haven; corruption prevention in immigration, business and investment policies and refugee protection programmes
	<i>Eleventh session of the Conference</i>	<i>Possible inclusion of an item on follow-up to the special session of the General Assembly on corruption in the provisional agenda for that session</i>	

Date	Subsidiary body	<i>Proposed paragraphs of the political declaration entitled “Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation” to be discussed under the agenda item on follow-up to the special session of the General Assembly against corruption</i>	Keywords
2026	<ul style="list-style-type: none"> • Working Group on the Prevention of Corruption 	12, 21, 22, 31	Public participation; inclusive decision-making processes; role of non-governmental stakeholders, journalists and media Transparent elections; political party financing
	Special session of the Conference on asset recovery (year and date to be determined)	12 Section of the political declaration on asset recovery	