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English only

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**Open-ended intergovernmental expert meeting to enhance international cooperation under the United Nations Convention against Corruption**

Vienna, 7–11 November 2022

Item 3 of the provisional agenda\*

**Implementation of chapter IV of the United Nations Convention against Corruption: lessons learned, good practices and challenges**

**Best practices and challenges concerning international cooperation in combating corruption during times of emergencies and crisis response and recovery, and efforts to further explore and enhance knowledge of the links between corruption and other forms of crime**

**Note by the Secretariat**

*Summary*

The present document compiles the views of States parties to the United Nations Convention against Corruption on best practices and challenges in international and multilateral cooperation to prevent, identify, investigate and prosecute corruption during times of emergencies and crisis response and recovery. The note has been prepared to guide the deliberations of the open-ended intergovernmental expert meeting to enhance international cooperation, with a view to the development of non-binding guidelines on this topic, as stipulated in resolution 9/1 of the Conference of the States Parties, 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 note further analyses information provided by States parties on the links between corruption and other forms of crime, in particular organized crime and economic crime, including money-laundering, including during times of emergencies and crisis response and recovery, in line with paragraph 22 of the aforementioned resolution 9/1.

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\* [CAC/COSP/EG.1/2022/1](#).



## I. Introduction

1. Emergencies – whether they are health-related like the COVID-19 pandemic, humanitarian crises, natural disasters or conflict or post-conflict contexts – create increased corruption risks. Urgent efforts are often required to respond quickly to such crises and provide essential goods and services as well as economic relief, resulting in potential sacrifices in transparency and accountability. Such contexts impact all governments due to the global nature of the supply chain and financial systems and the ways in which organized criminal groups operate across borders. Stronger international cooperation during times of emergencies and crisis can lead to coordinated responses to identify and disrupt those who commit corrupt acts and help inform preventive measures through the sharing of intelligence and experiences.
2. Recognizing the importance of international cooperation to prevent and counter corruption during crisis response and recovery, in its resolution 9/1, the Conference of the States Parties to the United Nations Convention against Corruption 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.
3. The Conference further invited the secretariat, within existing resources, to compile a report on the links between corruption and other forms of crime, in particular organized crime and economic crime, including money-laundering, including during times of emergencies and crisis response and recovery, and present it to the Conference at its tenth session.
4. In line with those mandates, the secretariat circulated a note verbale in July 2022 among States parties in which it invited governments to provide information on good practices and challenges concerning international cooperation to further prevent, identify, investigate and prosecute corruption during times of emergencies and crisis response and recovery. States parties were also invited to provide any pertinent information on efforts to further explore and enhance knowledge of the links between corruption and other forms of crime, including during times of emergencies and crisis response and recovery, in line with paragraph 22 of the aforementioned resolution 9/1.
5. As at 11 October 2022, the secretariat had received responses from 23 States parties.<sup>1</sup> On the basis of the information received, the secretariat prepared the present conference room paper to facilitate the thematic discussions during the eleventh session of the open-ended intergovernmental expert meeting to enhance international cooperation. The information herein will also inform the development of the forthcoming non-binding guidelines for strengthening international and multilateral cooperation in these contexts as mandated in paragraph 23 of resolution 9/1, as well as the report foreseen under paragraph 22.
6. The mandates emanating from the Conference are also aligned with recent global commitments regarding anti-corruption during times of crises. 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 special session against corruption on 2 June 2021, Member States committed to ensuring that anti-corruption

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<sup>1</sup> Australia, Bahrain, Belarus, Brazil, Bulgaria, Chad, Chile, Egypt, El Salvador, European Union, France, Georgia, Italy, Mexico, Moldova, Myanmar, Panama, Portugal, Romania, Saudi Arabia, Spain, Türkiye and the United States of America.

measures were in place when responding to or recovering from national crises and emergencies.

7. The present conference room paper complements and builds upon previous compilations and corruption assessments developed with regard to the COVID-19 pandemic. These include the *Good Practices Compendium on Combating Corruption in the Response to COVID-19* produced by the G-20 Anti-Corruption Working Group in October 2020 with the support of the United Nations Office on Drugs and Crime (UNODC) on the basis of responses received from 22 countries.<sup>2</sup> The compendium analysed typologies of corruption risks present during the pandemic, as well as preventive procurement measures and efforts to detect, investigate and report fraud and corruption. Similarly, the Financial Action Task Force (FATF) issued a paper on *COVID-19-related Money Laundering and Terrorist Financing*, as well as subsequent updates, which identified new vulnerabilities arising from the COVID-19 crisis, and highlighted policy responses that could help mitigate emerging threats.<sup>3</sup> The United Nations Global Task Force on Corruption, co-led by UNODC, the United Nations Department of Political and Peacebuilding Affairs (DPPA) and the United Nations Development Programme (UNDP), also produced a UN-wide policy paper on *Corruption and COVID-19: Challenges in crisis response and recovery*, which provided a set of recommendations to strengthen transparency and accountability during the immediate response to a crisis and for long-term recovery.<sup>4</sup> This was complemented by a series of UNODC policy papers covering topics such as corruption risks in the manufacture, allocation and distribution of vaccines, fiscal response during emergencies and regional surveys regarding the role of anti-corruption commissions in emergency support packages.<sup>5</sup>

8. The conference room paper is structured in line with the questionnaire that was distributed to States parties as follows: Part II summarizes the responses provided by States parties on measures taken at the national level to address corruption during times of emergencies and crisis responses and recovery, including risk assessments conducted, typologies identified, and safeguards or controls adopted, as well as related transparency measures. Part III analyses the impact of emergency and crisis situations and recovery on international cooperation, as well as measures and mechanisms identified by States parties to respond to corruption in these situations, including through international cooperation. Part IV addresses measures taken by States parties to enhance knowledge of the links between corruption and other forms of crime, including during emergency and crisis responses, and related mitigation measures.

## **II. Addressing corruption during times of emergencies and crisis response and recovery at the domestic level**

### **A. Typologies of corruption risks during times of emergencies and crisis response and recovery**

9. Fourteen States parties reported that they had undertaken risk assessments during times of emergencies and crisis response or recovery. Several States parties, including Moldova and Panama, highlighted assessments focused on procurement risks during the recent COVID-19 pandemic, while others, such as Belarus and Egypt, reported on analyses to better understand the increased risks of money-laundering in emergency contexts.

<sup>2</sup> [www.unodc.org/pdf/corruption/G20\\_Compndium\\_COVID-19\\_FINAL.pdf](http://www.unodc.org/pdf/corruption/G20_Compndium_COVID-19_FINAL.pdf).

<sup>3</sup> [www.fatf-gafi.org/publications/covid-19/covid-19.html?hf=10&b=0&s=desc\(fatf\\_releasedate\)](http://www.fatf-gafi.org/publications/covid-19/covid-19.html?hf=10&b=0&s=desc(fatf_releasedate)).

<sup>4</sup> [www.unodc.org/documents/Advocacy-Section/COVID-19-Crisis-responserecovery-WEB.pdf](http://www.unodc.org/documents/Advocacy-Section/COVID-19-Crisis-responserecovery-WEB.pdf).

<sup>5</sup> [www.unodc.org/unodc/en/covid-19-policy-documents.html](http://www.unodc.org/unodc/en/covid-19-policy-documents.html).

**Illustrations:**

In Mexico, the Financial Intelligence Unit published yearly typologies identifying particular case studies – such as corruption involving a former public servant – which set out the development of the case, warning signs and actions taken.

In Saudi Arabia, the Oversight and Anti-Corruption Authority (Nazaha) assessed corruption risks during the COVID-19 pandemic using a variety of sources, including reports from whistle-blowers and health-care services, field inspection visits to government agencies and electronic monitoring. The legal framework for procurement also required the assessment of corruption risks in emergency contexts.

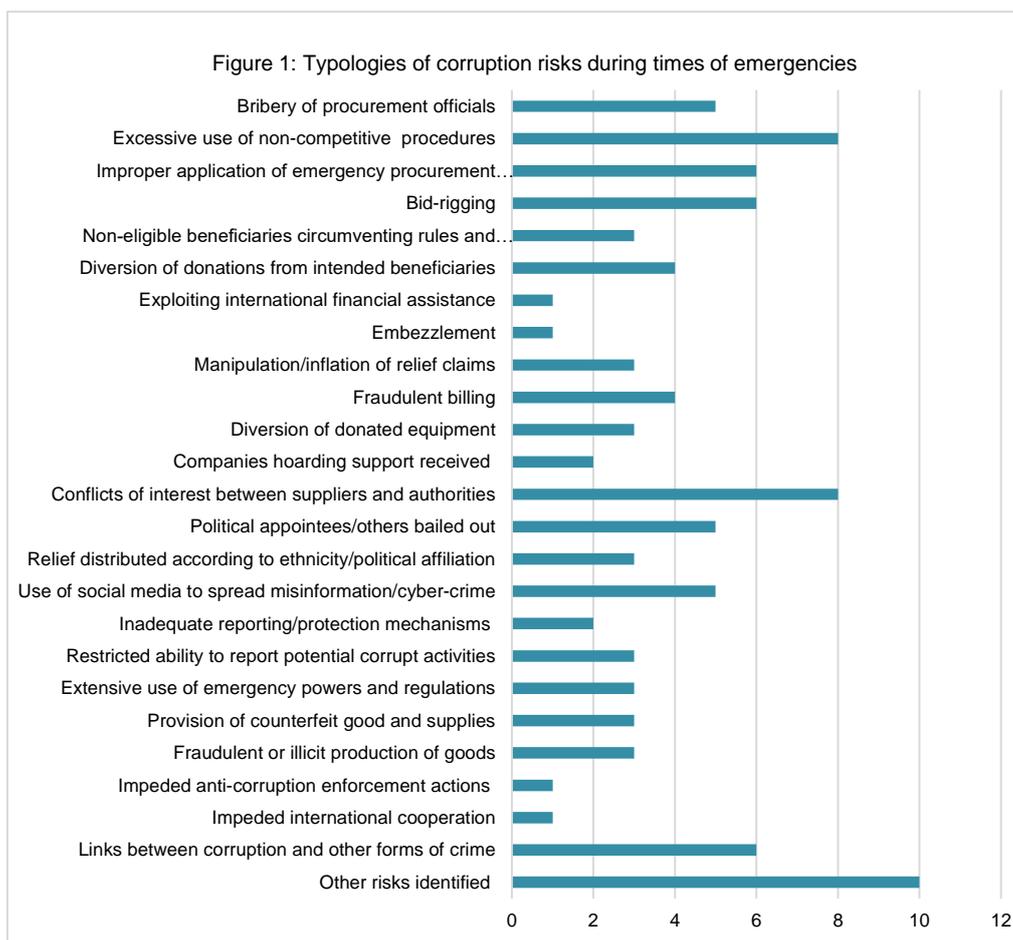
10. Assessments led to the identification of good practices and recommendations. In the United States, recommendations following COVID-19-related analyses included greater contractor vetting and financial management and requirements to consistently maintain complete and accurate accounting records.

11. States parties also reported that they had revised their legal frameworks and strengthened preventive measures as a result of such assessments. Panama highlighted the revision of procurement legislation to address the risks identified, with changes made to strengthen transparency and access to information through the use of online portals and open data. Similarly, an assessment concerning the manipulation of procurement procedures to avoid publishing data on an e-tender portal led to increased monitoring in Moldova. The development of a new national anti-corruption strategy, with proposals to amend existing legal provisions and establish a new anti-corruption mechanism, was also reported.

12. States parties further highlighted the preparation of emergency preparedness strategies or plans to support economic recovery following risk assessments. Spain reported that it had prepared a resilience plan as required to receive fund and loan transfers to support economic recovery and public investment. The resilience plan adhered to the funding requirements, which included declarations of conflicts of interest, fraud prevention measures, obligations regarding the availability and conservation of information and adherence to a code of ethics and conduct on risk management regarding funds received.

13. Assessments of corruption risks have also led to the identification of key typologies during times of emergencies and crisis response and recovery. Typologies of corruption risks could help inform the development of evidence-based preventive measures for emergency response and recovery by providing insight into potential key vulnerabilities that could arise.

14. In response to a question which asked States parties to list the main typologies of corruption they had identified during emergencies, 16 States parties reported their findings. These are indicated in Figure 1 below.



15. The most prevalent typologies identified were conflicts of interest between suppliers and authorities (8 States parties) and excessive use of non-competitive procedures (8 States parties), followed by the improper application of emergency procurement procedures, bid-rigging and links between corruption and other forms of crime, each identified by six States parties.

16. Eleven States parties also reported other typologies that were not enumerated in the questionnaire, such as the undue or improper assignment of tax credits, the acquisition of tax credits with funds of illicit origin or conflicts of interest in the regulation of healthcare policy development and evaluation. Additional procurement risks included abuse of power, lack of transparency criteria in procurement planning, the disclosure of information regarding competitive offers, collusive tender agreements and fraud in the execution of contracts. Two States parties reported the use of targeted or pre-arranged specifications. Further risks included failing to adhere to contract management processes, concealing or fabricating information (including data related to vaccine quality) and coercing officials to obtain or maintain a contract.

17. States parties also highlighted risks identified through audit reports. These included ambiguous policy frameworks and procedures, lack of inter-sectoral communication, insufficient monitoring and supervision measures and lack of integrated data systems related to public health procurement.

18. Particular scams identified during the COVID-19 pandemic were reported, including efforts to obtain a financial benefit by selling non-existent essential goods and services, false claims to obtain disaster relief payments or attempts to deceive health-care staff to collect sensitive information and compromise system responses.

19. In the context of border management during times of emergencies, two States parties noted increased corruption risks, including bribery, forged documents, and conflicts of interest regarding the decision to permit exit or entry.

20. The typologies often included an international element, with States parties reporting risks associated with foreign suppliers and the bribery of foreign officials to obtain contracts in third countries or the opposite.

21. Regarding whether the typologies accounted for future trends, some States parties like Bulgaria noted that the typologies could represent longer-term approaches. The use of existing anti-corruption measures – including the periodic review of such measures – was highlighted as being sufficient to address emerging corruption risks. Italy suggested that reinforced exchanges with law enforcement counterparts, greater dialogue with public sector actors and a system of prioritizing corruption risks would be helpful in addressing risks as they emerged.

*Addressing corruption risks in coordination with the private sector*

22. Noting that preventing and countering corruption risks required the engagement of actors outside the public sector, several measures to support the private sector in identifying and mitigating corruption risks were reported. This included the development of guidelines to help ensure business integrity. Portugal reported the adoption of new legislation mandating corruption prevention programmes and internal control systems and establishing sanctions for non-compliance or insufficient application in the public and private sector as a result of lessons learned during the COVID-19 pandemic. Similar reports included the need to enact new legislation to better support the private sector in identifying and mitigating corruption risks.

**Illustrations:**

Australia highlighted cooperation with the private sector, as well as partnership arrangements with international and non-governmental organizations, as examples of measures taken to better address corruption risks including during times of emergencies.

With the private sector, Australia reported that greater cooperation had enhanced foreign bribery investigations and noted the establishment of an online training module and draft guidance for companies in this regard. Australia's Fintel Alliance was an example of a public-private partnership that brought together law enforcement authorities, banks, remittance service providers, gambling operators and others to share intelligence and identify solutions to prevent, detect and disrupt serious crime. The Alliance developed a series of indicator reports during the recent COVID-19 pandemic, including fraud typologies, to help identify where criminals could exploit emergency stimulus measures and suggest mitigation measures.

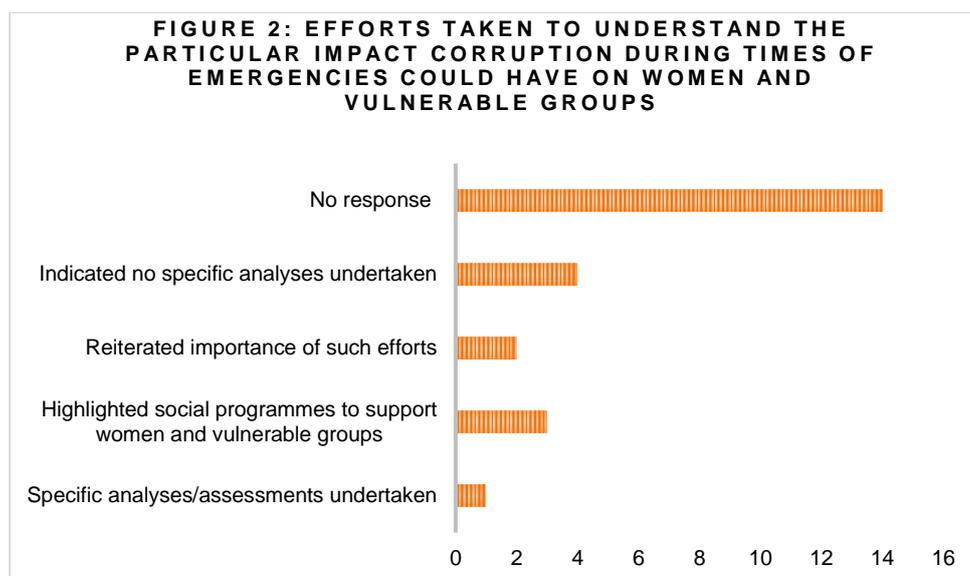
In addition, Australia's multi-year Strategic Partnership Frameworks with international humanitarian and development agencies through its Department of Foreign Affairs and Trade were reported to commit partners to robust compliance measures, including on anti-corruption, fraud control and environmental and social safeguards. Australia noted that agreements with non-governmental organizations included obligations to assess and manage corruption risks, including with their partners overseas.

23. Collaboration with the private sector was also highlighted as a strategic preventive measure during emergencies. Spain reported the cross-checking of data with both public and private entities to identify potential risks before granting relief funds.

*Particular impact of corruption during times of emergencies on women and vulnerable groups*

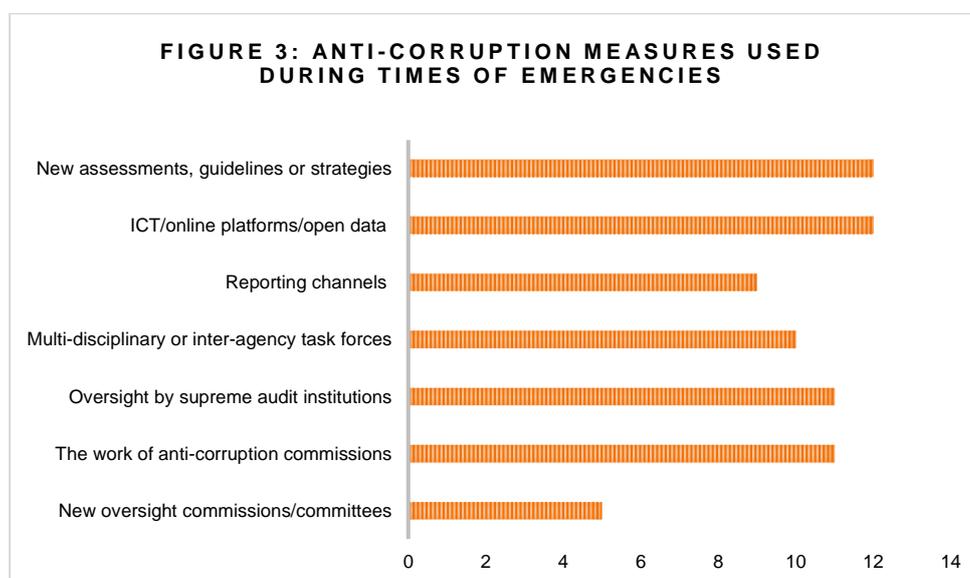
24. In response to a question regarding efforts taken to understand the particular impact corruption could have on women and marginalized and vulnerable groups, only Italy reported having conducted an assessment of the gender dimensions of corruption in specific contexts. Bahrain, Egypt and Saudi Arabia stressed the

importance of support programmes during times of emergencies for vulnerable groups, while Australia emphasized that corruption, as well as crises, could have a disproportionate impact on women and noted the need to integrate gender and age considerations in response and recovery efforts.



## B. Anti-corruption safeguards, controls and/or measures in place to address identified risks

25. In response to questions regarding the anti-corruption controls or measures that were used and could be beneficial for future crises, submissions by States parties reiterated the framework provided by chapter II of the Convention. In particular, States parties emphasized the ongoing work of anti-corruption institutions, public procurement and budget transparency through online platforms, conflict of interest mitigation and the availability of reporting channels as being critical during times of emergencies and crisis response and recovery. The majority of such measures were reported as having already been in place, but further leveraged in these contexts.



26. For example, leveraging the work of existing anti-corruption and supreme audit institutions and ensuring their independence to perform monitoring was a key anti-corruption safeguard that proved beneficial during crises. This included reports of how one health ministry harnessed the experience of different entities to perform risk

profiling and update existing fraud awareness trainings during the COVID-19 pandemic. In the United States, emergency legislation enacted to respond to COVID-19 established specific accountability structures, including the Pandemic Response Accountability Committee comprised of Inspector Generals from different agencies and a requirement that the Government Accountability Office undertake monitoring and oversight of the use of funds made available. The Government Accountability Office was thus mandated to regularly review and report on the pandemic's effects on public health and the economy, loan management and federal contracts undertaken pursuant to the legislation.

**Illustration:**

In Brazil, the Office of the Comptroller-General (CGU) supported the Ministry of Health in reviewing emergency contracts. A workflow was established that allowed the Ministry of Health to refer critical emergency procurement contracts to CGU without a formal request. CGU prepared a guide for analyzing COVID-19 emergency contracts and developed mitigating measures to help prevent the potential risks identified. Over nearly two years, CGU reported that it had issued 160 recommendations for procurements valuing a total of USD 6 billion and monitored compliance with such recommendations, which included canceling or revising procurements due to bid manipulations, favoritism risks and price-gouging.

In France, the anti-corruption agency published a draft plan for institutions with the aim of supporting the implementation of coordinated, joint responses in the event of a crisis, including with respect to preventive measures. Such measures encompassed increasing the transparency of data and affording opportunities for review by relevant anti-corruption authorities, civil society representatives and citizens; accelerated procedures for procurement complemented by ex-post audits; greater use of online portals, including conflict of interest registers and the publication of lobbying data; and greater protection of whistle-blowers. Notably, the response must be based on experience, early warning signs and intelligence regarding organized criminal activity.

27. Several States parties emphasized the work of supreme audit institutions in monitoring benefits and subsidies as well as vaccine purchases. This included the use of information and communications technology to identify irregular patterns in procurement processes and issue early warnings. Georgia reported the use of inter-agency compliance audits to identify systemic problems across the public sector, including on public procurement, as well as audits concerning the management of flood and fire emergencies. In Saudi Arabia, a financial controller was appointed in each government department to review documents and provide prior approvals for the disbursement of funds during the COVID-19 pandemic.

**Illustrations:**

Chile reported that the Office of the Comptroller-General developed control reports that identified red flags in public contracts during the COVID-19 pandemic and particular relationships or business ties between public officials and suppliers to mitigate conflicts of interest. Further audits focused on the monitoring of benefits and subsidies and the purchase of vaccines.

The European Union reported that its Court of Auditors prioritized both the EU's response to the COVID-19 pandemic and climate change as key strategic priorities, linking post-COVID recovery measures with efforts to strengthen economies and help ensure climate resilience. This included the development of a fraud risk framework complemented by trainings to national authorities on how to link national assessments to the EU's Recovery and Resilience Facility, designed to mitigate the economic and social impact of the pandemic while supporting future sustainability.

Romania reported the use of its PREVENT system, which issued an integrity warning when a conflict of interest was detected and required contracting authorities to remove the conflict, which helped to mitigate conflicts in the management of public funds. The National Anti-Corruption Directorate monitored the resolution of the conflict.

28. Submissions further emphasized the importance of linking anti-corruption institutions with other national and international authorities through joint task teams and multi-disciplinary groups including in humanitarian and cross-border crises.

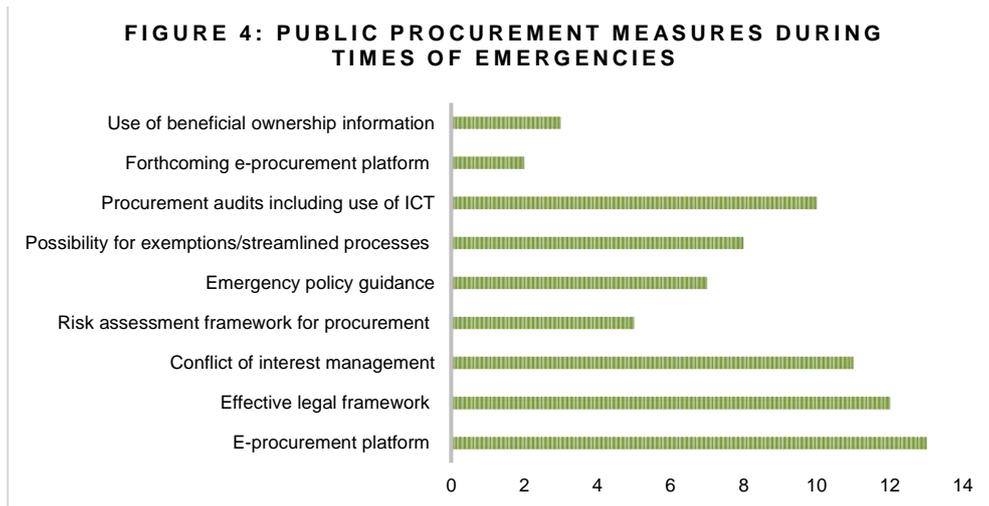
29. National anti-corruption hotlines and available channels to report corruption were also noted as important anti-corruption measures. The requirement to declare assets by senior officials and politically exposed persons was also noted, while one State party highlighted the ineffectiveness of the existing asset declaration system.

30. States parties mentioned technology as the main solution to address the potential obstacles to financial disclosures by public officials. Brazil, Romania and Saudi Arabia reported the establishment of electronic systems for the submission of asset declarations made by public officials and Egypt was implementing artificial intelligence for their verification. Even though these platforms were established during the emergency, they did not constitute temporary measures and States parties noted that they will remain in use.

**Illustration:**

Romania established an online platform (e-DAI) during the COVID-19 pandemic for the submission of asset and interest declarations by public officials. This platform provided a number of advantages such as the ability to screen half a million declarations every year and the use of risk indicators to filter them. It also allowed public officials to comply with their reporting obligations while restrictions on mobility and postal services were in place.

31. With regard to measures taken to strengthen transparency and accountability in public procurement during times of emergencies, States parties highlighted the development of specialized anti-corruption guidelines or amended legislative frameworks. This included modernizing procurement laws that established digital procurement platforms covering the whole procurement cycle. In Portugal, recent legislative amendments created an independent body mandated to monitor and supervise special procurement measures, such as those financed by the European Union's Recovery and Resilience Plan focused on COVID-19 and changing climatic conditions, or those associated with health and social support, fuel management or agricultural food products. In Moldova, contracts indicated the intended beneficiaries – such as refugees during humanitarian contexts – to facilitate monitoring of their delivery. Requirements to disclose conflicts of interest in public procurement matters on behalf of both public officials and companies, as well as new codes of conduct for procurement officials during times of emergencies were noted.



*The use of information and communications technology at the domestic level*

32. The COVID-19 pandemic was reported as being a catalyst for the use of open data and online portals to help track, allocate and manage relief funds and monitor procurement. In terms of anti-corruption measures that served as good practices during times of emergencies, States parties consistently emphasized the use of information and communications technology for exactly these purposes. Submissions recalled the establishment of transparency portals, central websites and online platforms that facilitated public access to institutional data and government decision-making processes. This included digital platforms that enabled the sharing of secure information across institutions in Egypt, an online portal showing corruption cases in Saudi Arabia, and SMS channels to receive feedback from intended beneficiaries in Myanmar. States parties emphasized the benefits of such transparency and noted that it resulted in greater participation and feedback on how to improve financial management to address the needs of beneficiaries.

**Illustration:**

In the United States, all financial information that agencies were required to report concerning funds used under the emergency COVID-19 legislation and other appropriated COVID-19 funds was made publicly available. A contract tracking dashboard allowed the public to identify how agencies were spending federal funds. Contracts issued under the emergency designation were provided a specific code, facilitating greater monitoring by multiple stakeholders. Pandemic programme funding was also displayed online, enabling users to review contract spending from appropriation through to the local level, and find information on fraud cases related to the use of COVID-19 funds.

33. The use of open data and greater access to information through web-based platforms were reported to have helped to reduce corruption risks, facilitate the rapid reporting of corruption, identify potential conflicts of interest and serve as single points of access for information for the public.

*Specific mitigation measures to address corruption risks and other forms of crime*

34. Twelve States parties reported measures taken to specifically address corruption and other forms of crime, such as conducting investigations or audits and committing resources to address specific predatory practices during emergencies, like the hoarding of essential goods and supplies. This included investigations into the typologies identified, including through multi-agency task forces to counter manipulated claims for relief. Italy also highlighted the implementation of capacity-building programmes that shared models of how law enforcement institutions

operated in practice. Assessments undertaken by FATF concerning particular risks during COVID-19 were noted as informing national-level responses.

### C. Inter-institutional coordination

35. States parties also reported the establishment of new task forces or groups, or the use of existing multi-disciplinary teams to help counter corruption during the COVID-19 pandemic and coordinate law enforcement efforts. Some taskforces and working groups, such as those in Australia and Panama, provided advice on how to integrate anti-corruption measures into policies or programme design and strengthen the capacity of key officials. In Brazil, the Government set up a task force for the coordination of COVID-19 vaccinations. Following a delegation of investigative functions into COVID-19 related crimes from the public prosecution service, the criminal police began cooperating with the task force, so that detected irregularities could be forwarded for analysis and criminal cases could be opened. Cooperation was also established with the general inspection authority for health activities. Furthermore, a special investigative and analysis group was established in the criminal police to enhance national coordination in the investigation of identified cases. In the United States, an inter-agency partnership of law enforcement personnel and prosecutors focused on preventing, investigating and prosecuting collusion affecting public procurement.

36. Inter-institutional coordination was facilitated through decrees, collaboration agreements and memorandums of understanding and supported through inter-institutional trainings. For example, memorandums of understanding helped to facilitate access to government databases and establish secure communication channels in Georgia. In Brazil, the Office of the Comptroller-General was able to identify nearly 1.2 million individuals who had unduly received emergency relief payments by using advanced techniques to cross-check several government-held databases.

37. One State party reported that no measures to improve coordination among institutions at the national level existed.

### D. Transparency measures

38. Transparency measures during times of emergencies and crisis response and recovery not only helped to identify individuals who could be involved in, or facilitated corrupt acts, but it helped to ensure public trust in institutions as individuals were able to access and monitor critical information in a timely manner.

39. With regard to identifying the beneficial owners of companies, six States parties highlighted registers of legal entities that were accessible to law enforcement authorities and, in some cases, to the public. Four States parties noted the existing obligation to collect and publish beneficial ownership information concerning entities which contracted with the government as being useful during times of emergencies.

#### **Illustration:**

In Panama, information on the beneficial owners of companies which participated in procurement processes was made publicly available on an electronic portal, enabling external verification.

40. States parties highlighted several forthcoming measures to strengthen beneficial ownership transparency, including proposed rules to mandate the reporting of such information and plans to establish registries of beneficial owners. Accessing international databases to cross-check information concerning the beneficial owners of potential suppliers was also highlighted as being useful to counter corruption in these contexts.

41. In addition to beneficial ownership transparency, States parties noted the importance of access to information laws, as well as requirements to comply with such legislation throughout emergency contexts.
42. Efforts to share information on the national budget were also highlighted as a key transparency measure.

**Illustrations:**

In Egypt, a participatory budget process afforded opportunities for private sector and civil society contributions with the aim of improving efficient spending. A citizen plan was also published, which provided detailed information on state investments and their distribution, affording opportunities for citizens to monitor planned projects in their particular location.

In Georgia, a web-based platform called the Budget Monitor provided public access to consolidated information about state and municipal budgets, audit findings and recommendations. Citizens could submit suggestions regarding the management of public resources, suggest priorities for future audits and share information regarding potential corruption risks.

## **E. Reporting channels**

43. The availability of reporting channels complemented by protections for whistle-blowers were also highlighted as essential for uncovering corruption, abuse and fraud. Several States parties highlighted the creation of specific complaint websites for the reporting of COVID-19 related corruption. In Brazil, one reporting platform received complaints, suggestions and requests for access to information covering all entities of the federal public administration and afforded opportunities for users to interact using electronic means like messaging applications. Saudi Arabia also noted the issuance of specific orders to protect whistle-blowers and maintain the confidentiality of reports.

44. States parties reflected on lessons learned and noted proposed legislation to strengthen protection for those who contributed to the prevention or detection of corruption, including by permitting anonymous reports. Two States parties reported the establishment of new whistle-blowing channels and the adoption of enhanced legal frameworks. For example, France reported a new legal framework for the protection of whistle-blowers, which provided protection to the declarant as well as individuals, colleagues, relatives and legal entities who supported the individual in making the report. One State party noted that protections did not currently exist for whistle-blowers, which disincentivized reports.

45. Regarding the importance of limiting the abuse of emergency powers and procedures, six States parties emphasized that checks and balances between different branches of government, such as parliamentary review of executive power, helped to mitigate this risk, while seven States parties highlighted short timescales for the use of emergency powers as a key control measure to limit their duration. Regular parliamentary reports, public scrutiny and oversight processes such as budget allocations, audits and authorization and impeachment procedures were noted as being useful to ensure measures were appropriate in scope and duration.

## **F. Engagement of actors outside the public sector**

46. With regard to partnering with or encouraging the participation of actors outside the public sector in supporting oversight of government action, several States parties noted the important role of civil society in holding institutions accountable, particularly with respect to ensuring access to information and protection for whistle-blowers. This included feedback from civil society representatives on the implementation of open data policies through multi-stakeholder working groups or

the establishment of citizen suggestion and complaint systems. In Australia, a Royal Commission into National Natural Disaster Arrangements was established after the bushfire season in 2019 to analyze and issue recommendations for stronger emergency preparedness as well as improved resilience to changing climatic conditions. The Commission incorporated submissions from the public and held hearings to inform its final report. The use of public-private partnerships to support intelligence for law enforcement operations and promote compliance in the private sector were also noted.

**Illustration:**

In Brazil, a monitoring workforce consisting of national prosecution services, the Ministry of Health, the Public Defender's Office, the Brazilian Bar Association, civil society and private sector representatives helped to coordinate efforts to mitigate the impact of COVID-19.

### **III. Mechanisms to respond to corruption during times of emergencies and crisis response and recovery, including through international cooperation**

47. International cooperation is one of the many areas of criminal justice responses that can be affected by the particular circumstances surrounding emergency situations and crisis response and recovery. The need to devote adequate human and financial resources to such situations may directly impact on the capacity of States to respond to requests for international cooperation. In ordinary situations, the impact on the normal functioning of the justice system would prevent States from providing the assistance requested.

#### **A. Transnational and domestic corruption identified during times of emergencies and crisis response and recovery**

48. The most frequently mentioned cases of detected or suspected instances of domestic or transnational corruption relate to the misappropriation of public funds destined to mitigate the effect of emergencies as well as irregularities in international public procurement of, among others, medical supplies. Instances of bribery to obtain forged documentation such as vaccination certificates or to commit tax fraud, as well as cases of related money laundering, were also mentioned. In addition, Italy noted how emergency situations had also caused an increase in criminality committed through the Internet. In this regard, the United States of America organized capacity building activities on how to take down fraudulent websites.

49. Despite the differences between the cases shared by States parties, the establishment of international cooperation taskforces and assistance groups was repeatedly mentioned as a way to effectively react to corruption in times of emergency. However, the purpose of such arrangements varied. While some States parties referred to arrangements established for the investigation of corruption already committed, others were established primarily to prevent corruption by monitoring the disbursement of recovery funds and sharing knowledge on possible corruption vulnerabilities in such process.

**Illustrations:**

The Recovery and Resilience Facility of the European Commission was established for European Union Member States to receive financing to mitigate the economic and social impact of the COVID-19 pandemic. For such purposes, each Member State must submit a plan of investment that would be assessed by the European Commission based on certain stringent criteria including the adequacy of the measures in place to monitor the correct implementation of the plan, as well as to prevent, detect and tackle corruption, fraud, conflicts of interests and double funding.

## **B. Measures implemented to overcome obstacles encountered in addressing corruption in times of emergency and crisis response and recovery, including through international cooperation**

50. To tackle the obstacles imposed by the decrease of human resources, States parties have implemented a wide array of measures to support anti-corruption practitioners and law enforcement authorities. The majority of States parties that provided information in this regard had trained their public officials. Moreover, Georgia and Italy mentioned capacity-building activities specifically focused on emergency and crisis situations. Some States such as Brazil, France and Spain also mentioned the implementation of remote working arrangements and the use of technology as means to overcome restrictions imposed during certain emergencies. Although not referring specifically to emergency situations, two States also reported on the increase of the budget for public officials in the recent years.

51. With regard to international cooperation, a number of States parties reported having requested or received such assistance and identified a number of challenges for cooperation in situations in which either the requesting or the requested State was undergoing, responding to or recovering from emergency situations. In such cases, although the quantity of requests did not seem to be affected, the quality of the cooperation suffered in terms of efficiency, timeliness and accuracy. In this regard, France, Georgia and Panama emphasized the need to give priority to the requests for international cooperation originating from States undergoing an emergency and Spain suggested the adoption of common rules for their prioritization. Another State party suggested the conclusion of agreements containing specific provisions related to times of emergency. Only two States parties reported not having encountered any obstacles in international cooperation.

52. The most frequent obstacle identified was the delays in replying to the request or providing international cooperation due to the restrictions imposed during certain emergency situations and/or the nature of such emergencies. One State party indicated that, during emergencies, the activity of courts in some countries had been restricted to solving certain types of cases and judicial requests had not been addressed until the end of the emergency. In addition, judicial hearings could also be impacted due to movement restrictions. Italy further identified the differences in legal frameworks between States as an obstacle for cooperation when offences were committed in the cyberspace. Lastly, another State party also noted the difficulties related to the surrender of suspects or convicted persons.

**Illustration:**

The European Commission has developed the e-Evidence Digital Exchange System (e-EDES) which is a secure electronic channel for cross-border communication by courts, prosecution offices and other competent authorities. While the system was created in response to the calls to increase the efficiency of cooperation in the EU for the purpose of obtaining electronic evidence in criminal matters, it also served as a swift means of communication for all exchanges in cross-border judicial cooperation in criminal and civil matters across the EU during emergencies. In May

2022, the first European Investigation Order was successfully sent through this system.

### **C. Sharing information in times of emergency and crisis response and recovery, including spontaneously**

53. There seems to be agreement among States parties on the important role of the use of technologies to overcome the obstacles to exchanging information that may arise from emergency situations. In this regard, Mexico had given priority to the use of e-mail to expedite the exchange of information and responses and France accepted advance copies of requests or responses by e-mail. As an alternative to that means of communication, Bahrain and Romania also suggested the use of diplomatic courier to deliver the requests for international assistance.

54. Moreover, to facilitate and strengthen international cooperation to address identified and emerging corruption risks, States parties called for increased opportunities for informal cooperation and to exchange experiences and good practices. Panama reported joining the initiative “Canal Covid,” which facilitated exchanges between the institutions of the European Union and Latin America during the recent COVID-19 pandemic. In France, the anti-corruption agency established a mechanism to exchange good practices with foreign counterparts, including different States parties and international researchers, concerning anti-corruption in the context of health crises.

55. With regard to the spontaneous sharing of information, according to the responses received, the existence of an emergency or crisis situation has not substantially changed the practice among States parties. One State specifically noted that sharing information spontaneously was only possible when an international agreement was in place and Panama indicated that it had shared information on the basis of the Convention.

56. Moreover, the majority of States reported having shared information with foreign authorities, including during times of emergency. For example, Bulgaria reported having received an exchange inquiry from a foreign financial intelligence unit regarding potential fraud in the supply of medical equipment. A number of networks, channels and organizations were utilized by States parties for those purposes, including the Global Operational Network of Anti-Corruption Law Enforcement Authorities (Globe Network), INTERPOL, the Secure Web of the Egmont Group of Financial Intelligence Units, and the Secure Information Exchange Network Application (SIENA). Finally, Saudi Arabia highlighted the role of the Globe Network in building capacity for anti-corruption practitioners.

### **D. Cross-border access to information**

57. Due to the lower operational capacity during times of emergency, agile and effective access to beneficial ownership information becomes vital. In this regard, a number of States parties referred to the lack of central registries for beneficial ownership as the main obstacle to obtaining such information from foreign counterparts. Moreover, States parties also emphasized the need to make such information public, including through a public directory of databases. In addition, Moldova suggested the use of an agreed upon format to deliver or publish such information, including by using a common language such as English to avoid further delays in the receipt and analysis of the information. Nevertheless, three States parties noted that they had not encountered any major obstacles in accessing adequate, accurate and up-to-date information on beneficial ownership and control over legal persons during times of emergency and crisis response and recovery.

## **E. Prevention of corruption in the provision or receipt of international financial assistance**

58. States parties shared a number of measures and mechanisms to prevent corruption in the receipt and disbursement of international financial assistance. Australia highlighted the importance of having a partnership framework that fostered integrity among international humanitarian and development agencies. In addition, Moldova stressed the need to comply with the agreements signed with development partners which must contain performance indicators focused on beneficiaries. Another State party also highlighted the need to strengthen the monitoring of donor-implemented projects. Greater international cooperation to streamline donor compliance requirements was also noted.

### **Illustration:**

Australia's multi-year Strategic Partnership Frameworks with international humanitarian and development agencies through its Department of Foreign Affairs and Trade were reported to commit partners to robust compliance measures, including on anti-corruption, fraud control and environmental and social safeguards. Australia noted that agreements with non-governmental organizations included obligations to assess and manage corruption risks, including with their partners overseas.

## **IV. Enhancing knowledge of the links between corruption and other forms of crime, in particular organized crime and economic crime, including money-laundering, including during times of emergencies and crisis response**

59. Most States parties indicated that they had taken steps to enhance knowledge of the links between corruption and other forms of crime, including during emergency and crisis responses, and had introduced or strengthened mitigation measures, as outlined below.

### **A. Strategic crime analyses and risk assessments**

60. A number of States parties referred to specific strategic analyses that had been conducted of the links between corruption and other forms of crime. These revealed significant crime typologies and provided an evidence base for the development or amelioration of national policies and strategies against corruption and other forms of crime.

### **Illustrations:**

In Moldova, indicators were developed on the basis of operational analysis reports of the asset declarations of public officials in relation to their incomes and the activity of economic agents (including winners of public tenders and civil servants, both natural and legal persons). The indicators revealed acts of suspected corruption in connection with other forms of criminality, including embezzlement of public procurement funds, conflict of interest, abuse or excess of power or authority, illicit enrichment, and forgery of public and accounting documents.

As a consequence of changes in criminal behaviour during the COVID-19 pandemic, the criminal police directorate of Italy organized a law enforcement forum, cosponsored by Europol, to gather relevant law enforcement agencies in the European Union to discuss the prevention, identification, investigation and prosecution of crimes, including corruption, in times of emergencies, to assess the situation and propose risk-based solutions, including identifying national response capacities to organized crime and cross-border criminal flows. Furthermore, at the

national level, the criminal analysis service of the police published a quarterly periodic assessment of the situation of corruption-related crimes for police forces. Links between corruption and money-laundering were also analysed in studies by the financial intelligence unit conducted through the Egmont Group, which aimed at assessing issues and challenges faced by financial intelligence units during the pandemic, with a specific reference to corruption-related money-laundering. The Italian financial intelligence unit had recently completed a mapping exercise of firms potentially connected to organized crime. Its last annual report identified about 16 per cent of suspicious transaction reports having possible links to organized crime, mostly related to tax evasion and transactions with links to foreign countries. 5.2 per cent of these type of suspicious transaction reports were classified as referable to the pandemic-related risk area. Italian authorities had undertaken investigations into organized crime groups involved in unfair commercial practices and abuse of economic stimulus measures in the context of the COVID-19 pandemic, including the seizure of related assets and financial resources.

In Spain, since 2014, the Intelligence Center against Terrorism and Organized Crime was the body responsible for the receipt, integration and analysis of strategic information in the fight against all types of organized crime, terrorism and violent radicalism, the design of specific strategies against these threats, as well as the establishment, where appropriate, of criteria for action and operational coordination of acting agencies in cases of simultaneous investigations. National and international threat assessment reports were produced, the latter in collaboration with other institutions, such as Europol's Serious and Organized Crime Threat Assessment (SOCTA) report, which analysed trends in organized crime, including those related to corruption and money-laundering. At the national level, an annual risk report was prepared to identify the sectors and activities most at risk in relation to corruption and other economic crimes.

In Brazil, the federal prosecution service had established a multi-chambered working group to study the correlations between corruption and international human trafficking. The working group elaborated a technical note in 2022 to standardize the investigation and prosecution of sexual corruption cases ("sextortion"), which were described as part of the country's systemic corruption and a practice that brought about vulnerabilities to female crime participants, particularly in human trafficking and migrant smuggling, as described in the 2011 UNODC issue paper, "The Role of Corruption in Trafficking in Persons", with the potential to permit or facilitate irregular international border crossings.

The United States financial intelligence unit had issued a number of advisories regarding identified corruption and financial fraud risks. In April 2022, the unit issued an advisory on kleptocracy and foreign public corruption, urging financial institutions to focus efforts on detecting the proceeds of foreign public corruption. The advisory provided typologies and potential indicators of kleptocracy and other forms of foreign public corruption, namely bribery, embezzlement, extortion, and the misappropriation of public assets. The linkages between corruption and other crime types, in particular economic crime, were analysed in the National Money Laundering Risk Assessment and the National Strategy for Combating Terrorist and Other Illicit Financing, as well as the National Strategy on Countering Corruption.

In the European Union, analysis showed that organized crime groups continued to develop and evolve, as revealed by their rapid adaptation to the coronavirus pandemic, for example through the increase in counterfeit medical products and online crime. Organized crime groups were involved in a variety of criminal activities, with drug trafficking, organized property crime, fraud, migrant and human trafficking being prevalent. Furthermore, new, increasingly complex cross-border and cross-sectoral security threats had emerged that highlighted the need for closer security cooperation at all levels.

61. Several States parties referred to the important role of national risk assessments and policy frameworks to prevent and combat money-laundering in identifying and addressing the risk of laundering of proceeds of corruption and other types of crime, particularly economic crime. The results contributed to determining the level of response measures applied to particular products or sectors and to the efficient management and allocation of resources by responsible authorities and reporting entities and served to inform national strategies and action plans for preventing and countering money-laundering.

**Illustrations:**

In Mexico, the national risk assessment on money-laundering and terrorist financing 2020–2021 identified corruption as a structural threat to the AML/CFT regime, not only as a source of illegal funds, but also as a factor that made money-laundering and its predicate offences possible. Therefore, it was concluded that corruption in Mexico was a structural risk with a high probability, given the number of cases committed and not punished, as well as the level of associated resources, which could be introduced into the financial system through complex schemes, in order to hide their origins and ultimate beneficiaries. As for the impact, the social, political and financial consequences were considered to be of a high degree, while the economic consequences were of a medium degree, and therefore the final impact was considered to be high.

In Portugal, the national risk assessment of money-laundering and terrorist financing of 2019 recognized and analysed the risks of laundering the proceeds of corruption and other financial and economic crimes, as predicate offences. Accordingly, a financial investigation was always undertaken to identify money-laundering activities when either corruption or any serious economic crime was under criminal investigation.

In Panama, the national risk assessment and mutual evaluation report identified risk factors for the laundering of criminal proceeds, taking into account factors such as the geographical position of the country, the international banking and financial corporate services economy, the US dollar as national currency, and the mobility of free capital and foreign investment. The main risks identified were illicit financial flows from abroad associated with drug trafficking, organized crime, tax crimes, smuggling and crimes related to foreign trade. Concerning internal threats, drug trafficking, corruption, financial crimes and crimes against intellectual and industrial property, including smuggling, were identified. Panama took mitigating measures by adopting an action plan and national strategy to combat money laundering, financing of terrorism and the proliferation of weapons of mass destruction.

## **B. Mitigation measures**

62. In their responses, States parties referred to three main types of mitigation measures that had been undertaken to address the risks of corruption and other identified crime types: (a) national strategies and action plans against corruption and other types of crime; (b) practices and measures to strengthen the institutional capacity and response by law enforcement and other competent national authorities; and (c) mechanism to strengthen domestic coordination and international cooperation.

63. In this context, several States parties had also strengthened domestic legal instruments to address corruption and other types of crime, as envisaged by their national strategic and policy frameworks in the area of crime control and crime prevention. For example, one country reported on recent amendments in its criminal law whereby the offence of producing and trading in narcotics or psychotropic substances had been added to the list of offences that resulted in a sentence of administrative fines if conducted for the benefit legal persons, and regulations for

financing of terrorism were being harmonized. Examples of the specific mitigation measures undertaken are outlined below.

64. Some States parties also referred to the important role of technical assistance and capacity-building in addressing the links between corruption and other crime types. For example, Italy, building on G20 principles and guidelines and the commitments of the G20 Anti-Corruption Working Group, implemented capacity building programmes, funded by the European Union or directly by Italy, which were aimed at disseminating a culture of legality in the fight against corruption and related serious crimes, in particular organized crime and money-laundering, with the direct participation of the highest institutional authorities involved. Capacity-building responses addressed a growing demand from a large number of countries and were geared, above all, at sharing institutional models of enforcement and protocols already adopted in the international sphere that had proven effective in crime prevention and repression. A focus was on identifying new forms of corruption, in order to accurately address emerging legal, institutional and regulatory needs.

#### **Illustrations:**

In the European Union, to address identified risks of organized crime, migrant smuggling and trafficking in persons, in April 2021, the European Commission presented a new Strategy to tackle Organized Crime, which aimed at undermining criminal activities that thrived on a lack of coordination between States by enhancing law enforcement and judicial cooperation, supporting more effective investigations to disrupt organized crime structures and high-priority crimes, removing criminal profits and ensuring a modern response to technological developments. The Strategy to tackle Organized Crime built on Europol's latest 4-yearly assessment of serious and organized crime threats released in April 2021. At the same time, the European Commission set out a new European Union Security Strategy for the period 2020 to 2025, which focused on priority areas where the European Union could support member States in fostering security for all those living in Europe. From combatting terrorism and organized crime, to preventing and detecting hybrid threats and increasing the resilience of critical infrastructure, to promoting cybersecurity and fostering research and innovation, the strategy laid out the tools and measures to be developed over the next five years to ensure security in the physical and digital environment.

In Portugal the National Anti-Corruption Strategy 2020–2024 and the anti-corruption action programme of the Public Prosecutor's Office enshrined several mechanisms and strategic actions to improve the prevention of and fight against corruption, including strengthening international cooperation, establishing specific reporting channels to report corruption occurrences, and improving transparency.

In Moldova, a national strategy to strengthen the independence and integrity of the justice sector for the period 2022–2025 was approved, which provided for actions aimed at amending the criminal law in order to establish a unique long-term policy aimed at: analysing deficiencies of law enforcement institutions and identifying remedial measures; evaluating, based on disaggregated statistical data, the criminogenic phenomenon related to the seriousness of criminal acts and established punishments; and identifying, including through jurisprudence, provisions of the criminal code that generated non-uniform interpretations.

In Romania, both the National Strategy against Organized Crime 2021–2025 and the National Strategy on Asset Recovery addressed aspects of the risk of laundering of proceeds of corruption and other economic crime. The strategies aimed at increasing prevention and resilience to the phenomenon, developing the national institutional capacity to combat organized crime, and strengthening interventions against organized crime. Both strategies provided specific courses of actions that were correlated and aimed at identifying and discouraging organized crime groups that posed a high risk, especially those that used corruption, violence and money-laundering. Furthermore, the National Anti-Corruption Strategy 2021–2025 aimed at strengthening legal, regulatory and policy frameworks that recognized how

corruption and other forms of crime could be linked and identified priority sectors (i.e. the healthcare system, education, public procurement, environment, cultural heritage, business sector, financing of political parties and activities of the members of the parliament), which reflected a need for increased measures in order to consolidate the fight against corruption.

In Italy, in March 2021, the National Anti-Mafia and Counterterrorism Directorate and the financial intelligence unit signed an enhanced memorandum of understanding to strengthen cooperation in the prevention and countering of money-laundering and the financing of international terrorism. The new protocol increased the timeliness of information flows by reducing the time needed for communications between the institutions by half and increased the amount of data exchanged, including with foreign financial intelligence units. The aim of the arrangement was to allow the judiciary to make more immediate use of information contained in suspicious transaction reports and communications from foreign financial intelligence units and to enhance the financial analysis conducted by the Italian financial intelligence unit. Other forms of collaboration were strengthened for in-depth analysis of case histories emerging from the cross-referencing of data.

In Spain the linkages between corruption and other forms of crime were analysed in the National Security Strategy 2021 and the Strategy against Organized Crime and Serious Crime 2019–2023. Accordingly, a number of legal amendments were foreseen, such as the entry into force of a law on the protection of persons reporting corruption. Additionally, an anti-fraud policy had been promulgated and a special security plan for Gibraltar was being implemented. Within the scope of the Guardia Civil, an operational plan aimed to organize a long-term response to the phenomenon of drug trafficking and related crimes in the Andalusian coastal provinces, allowing for the dismantling of entire criminal organizations and intervention in their financial and economic resources and assets.

In Brazil, the National Strategy to Fight Corruption and Money-Laundering addressed the interaction of crimes of corruption and money-laundering. Specific actions were prepared annually through working groups composed of several bodies and institutions to deal specifically with the relationship between corruption crimes and money-laundering with the practice of environmental crimes. Furthermore, by early 2021, as encouraged by the Ministry of Justice and Public Security, the civil police of the States and the federal district had created specialized units to investigate crimes of corruption and related crimes. In 2022, the Ministry created the National Network of Judicial Police in the Fight against Corruption, an institutional network specific to these units, which held meetings for training and capacity building, as well as for exchanging experiences and best practices.

In Belarus, the Prosecutor General and subordinate prosecutors coordinated law enforcement activities of State bodies engaged in combating crime and corruption, as well as activities of other organizations involved in the fight against crime, within their competence. To this end, a coordination meeting on combating crime and corruption, chaired by a prosecutor, was set up consisting of the heads of State bodies responsible for combating crime and corruption and of other organizations involved in combating crime, as well as the heads of those involved in the prevention of offences.

In the context of the recent mutual evaluation by the Financial Action Task Force, France paid particular attention to the laundering of corruption and highlighted its “top of the spectrum” approach aimed at tackling the main instigators of corruption schemes.

## V. Conclusion/follow-up

65. Identifying lessons learned and good practices to strengthen international cooperation to prevent and counter corruption during times of emergencies and crisis

response and recovery has never been more important. Even as the COVID-19 pandemic wanes, natural disasters and humanitarian crises continue to present themselves. As the responses indicated, global crises require the commitment and engagement of all stakeholders. The submissions analysed herein provide a set of key legal and policy responses to address emerging corruption risks in these contexts.

66. The present note has analysed the information provided by a number of States parties to the Convention on best practices and challenges in international and multilateral cooperation to prevent, identify, investigate and prosecute corruption during times of emergencies and crisis response and recovery. The responses, experiences and suggestions are intended to inform the deliberations of the open-ended intergovernmental expert meeting to enhance international cooperation, with a view to the development of non-binding guidelines on this topic, as stipulated in resolution 9/1 of the Conference.

67. The secretariat will continue to collect and analyse pertinent information provided by States parties and relevant multilateral and international institutions. Based on the information provided and the outcomes of the open-ended intergovernmental expert meeting to enhance international cooperation, a more focused intergovernmental experts meeting will be organized to assist with the development of the aforementioned guidelines.

68. Additionally, the secretariat will prepare a report on the links between corruption and other forms of crime, in particular organized crime and economic crime, including during times of emergencies and crisis response and recovery, for the Conference at its tenth session, in line with paragraph 22 of resolution 9/1.

69. In view of the above, the open-ended intergovernmental expert meeting to enhance international cooperation may wish to share further good practices and challenges and discuss those identified in the present conference room paper, with a view toward the development of the aforementioned non-binding guidelines and the report on the links between corruption and other forms of crime, including during times of emergencies and crisis response and recovery, as mandated in resolution 9/1.

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