



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

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Report of the Implementation Review Group on its twelfth session, held in Vienna from 14 to 18 June 2021

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I. Introduction

1. The Implementation Review Group was established by the Conference of the States Parties to the United Nations Convention against Corruption in its resolution 3/1, entitled “Review mechanism”, as an open-ended intergovernmental group of States parties to operate under its authority and report to it. The Group is to have an overview of the review process in order to identify challenges and good practices and to consider technical assistance requirements in order to ensure effective implementation of the Convention.

II. Organization of the session

A. Opening of the session

2. The Implementation Review Group held its twelfth session in Vienna from 14 to 18 June 2021, in a hybrid format.

3. The Implementation Review Group held 10 meetings, which were chaired by Harib Saeed al-Amimi (United Arab Emirates), the President of the Conference at its eighth session; 4 of those meetings were held jointly with the Open-ended Intergovernmental Working Group on the Prevention of Corruption.

4. On 14 June, the Group adopted the organization of work for the session, as contained in the annotated provisional agenda ([CAC/COSP/IRG/2021/1](#)).

5. In her introductory statement, the Secretary of the Conference provided an overview of the organization of work of the separate and joint proceedings of the Implementation Review Group at its twelfth session and the Open-ended Intergovernmental Working Group on the Prevention of Corruption at its twelfth meeting. The Secretary highlighted the adoption by the General Assembly, in its resolution [S-32/1](#), of the political declaration entitled “Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation”, in which States and parties to the United Nations Convention against Corruption, inter alia, highlighted the central role of the Convention and the Conference of the States Parties in global efforts to improve the capacity of and cooperation among States parties to effectively and comprehensively prevent and combat corruption and welcomed the achievements of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption in furthering parties’ efforts to fully implement their obligations under the Convention. They also reaffirmed the importance of the Mechanism as an intergovernmental, transparent, efficient, non-intrusive, inclusive, impartial, non-adversarial, non-punitive, ongoing and gradual process for accelerating progress in the implementation of the Convention by States parties. Furthermore, they committed to further harnessing the potential of the Mechanism in identifying the good practices and challenges encountered in the implementation of the Convention, disseminating good practices and making efforts to address the gaps in implementation and challenges and deepen mutual understanding and trust between States parties, while also building on identified challenges in that regard. Moreover, parties to the Convention were urged to complete their reviews under the Mechanism in a timely manner so as to conclude the first and second review cycles within the agreed period of performance and States and parties committed to fully and effectively following up on the conclusions and observations from the review process.

B. Attendance¹

6. The following States parties to the Convention were represented at the session: Afghanistan, Albania, Algeria, Angola, Argentina, Armenia, Australia, Austria, Azerbaijan, Bahrain, Bangladesh, Belarus, Bolivia (Plurinational State of), Bosnia and Herzegovina, Botswana, Brazil, Brunei Darussalam, Bulgaria, Burkina Faso, Cambodia, Canada, Chile, China, Colombia, Costa Rica, Côte d'Ivoire, Cuba, Czechia, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Finland, France, Gabon, Georgia, Germany, Greece, Guatemala, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq, Ireland, Israel, Italy, Japan, Jordan, Kenya, Kuwait, Libya, Lithuania, Madagascar, Malawi, Malaysia, Mali, Malta, Mexico, Mongolia, Morocco, Myanmar, Nicaragua, Niger, Nigeria, Norway, Oman, Pakistan, Panama, Paraguay, Philippines, Poland, Portugal, Qatar, Republic of Korea, Republic of Moldova, Romania, Russian Federation, Saudi Arabia, Senegal, Serbia, Singapore, Slovakia, Slovenia, South Africa, Spain, State of Palestine, Sudan, Switzerland, Thailand, Timor-Leste, Tunisia, Turkey, Ukraine, United Arab Emirates, United States of America, Uruguay, Venezuela (Bolivarian Republic of), Viet Nam, Yemen and Zimbabwe.

7. The European Union, a regional economic integration organization that is a party to the Convention, was represented at the session.

8. The Economic Commission for Latin America and the Caribbean was also represented at the session.

9. In accordance with rule 2 of Conference resolution 4/5, the Conference decided that intergovernmental organizations, Secretariat units, United Nations bodies, funds and programmes, specialized agencies and other organizations of the United Nations system and institutes of the United Nations crime prevention and criminal justice programme network may be invited to participate in the sessions of the Implementation Review Group.

10. The following United Nations bodies, funds and programmes, specialized agencies and other organizations of the United Nations system and institute of the United Nations crime prevention and criminal justice programme network were represented by observers: United Nations Development Programme, World Food Programme, World Health Organization, United Nations Interregional Crime and Justice Research Institute and Korean Institute of Criminology.

11. The following intergovernmental organizations were represented by observers: Asian-African Legal Consultative Organization, Central Asian Regional Information and Coordination Centre, Cooperation Council of the Arab States of the Gulf, Economic Community of West African States, European Court of Auditors (on behalf of the International Organization of Supreme Audit Institutions), International Anti-Corruption Academy, International Criminal Police Organization (INTERPOL), League of Arab States, Organization for Security and Cooperation in Europe, Organization of Islamic Cooperation, Regional Centre on Small Arms in the Great Lakes Region, the Horn of Africa and Bordering States and World Customs Organization (WCO).

12. The Sovereign Order of Malta, an entity maintaining a permanent observer office at Headquarters, was represented.

¹ The attendance as presented in the present report is based on confirmed online connections and in-person participation.

III. Performance of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption

A. Drawing of lots

13. Lots were drawn for the review of the European Union for the first and second review cycles. The Group agreed to a request from the European Union to mix the boxes containing the lots of the Group of Western European and other States and those of the Group of Eastern European States in drawing its reviewing States parties from the same geographical region. For the first review cycle, Czechia and Niue were drawn as reviewing States for the European Union. For the second review cycle, Israel and the Comoros were drawn as reviewing States for the European Union.

14. In response to a request by Angola for a redraw of its reviewing State from the same geographical region for the second cycle, Equatorial Guinea was drawn as the reviewer from the same geographical region for Angola.

15. Provisional redraws were carried out in cases where reviewing States could defer acting as reviewers in accordance with the terms of reference of the Implementation Review Mechanism and could not be reached for immediate confirmation of their readiness to conduct the reviews.

B. Progress made in the conduct of country reviews

16. A representative of the secretariat made an introductory statement and provided an update on progress made in the country reviews conducted under the first and second cycles. So far, 183 of the 186 States parties and parties under review in the first cycle had submitted their responses to the self-assessment checklist, 175 direct dialogues (comprising 161 country visits and 14 joint meetings) had taken place and 173 executive summaries had been finalized. In reference to the progress made with regard to the second cycle, the representative noted that 127 of the 186 States parties and parties under review in that cycle had submitted their responses to the self-assessment checklist, 72 direct dialogues (comprising 67 country visits and five joint meetings) had taken place and 54 executive summaries and 30 country review reports had been finalized. The finalization of several other executive summaries for both cycles was imminent.

17. Furthermore, the representative of the secretariat referred to delays identified in the nomination of focal points and governmental experts and in the submission of responses to self-assessment checklists, delays related to translation requirements, difficulties in scheduling country visits, the submission of additional information following country visits and other unanticipated circumstances arising from the pandemic. He reported that, in order to advance country reviews under the circumstances, a training session on the Implementation Review Mechanism for focal points and governmental experts had been made available online. He noted that, although online country visits had been made available as further means of direct dialogue in line with the terms of reference for the Mechanism, many States parties under review had decided to postpone their country visits instead. In that regard, he referred to several challenges identified during the online country visits and noted that, although the secretariat would continue to facilitate such visits, the possibility of holding visits in a hybrid format would be explored as well. He also outlined a number of actions in order to expedite the pace of reviews, including circulating more frequent reminders and formal follow-up letters to States parties under review and reviewing States parties, informing the Group of the names of those States that had failed to nominate a focal point or reviewing experts or submit their self-assessment checklists after receiving at least two reminder letters and strengthening efforts to reach out directly to officials in the countries concerned.

18. One speaker highlighted the importance of the recent first-ever special session of the General Assembly against corruption. She noted that the rule of law was crucial to fighting corruption, including through robust institutions, independent and impartial legal systems, media pluralism, strong investigative journalism and the engagement of society. She emphasized the value of international cooperation and the role that the Convention played in the global fight against corruption. Moreover, she referred to the review of the European Union in the framework of the Implementation Review Mechanism, noting that it would add real value to the cooperation between the European Union and the United Nations Office on Drugs and Crime (UNODC) on strengthening the rule of law and fighting corruption.

19. The importance of the Implementation Review Mechanism for the effective implementation of the Convention was highlighted. Speakers noted its usefulness in assisting States parties in identifying gaps and technical assistance needs. Moreover, the importance of publishing the final country review reports and the timely finalization of reviews was stressed. One speaker highlighted the role of the Mechanism as an intergovernmental, efficient, transparent, inclusive, impartial, ongoing and gradual process for accelerating progress in the implementation of the Convention. He emphasized that the Implementation Review Group was a platform that contributed to the exchange of information on national measures taken during or after the completion of reviews. Moreover, he stressed the need for the timely provision of technical assistance in response to the needs identified during reviews. Another speaker reiterated the intergovernmental nature of the Mechanism and emphasized the importance of respecting the principles of sovereignty and non-interference in the internal domestic affairs of other States.

20. Several speakers informed the Group about the actions taken by their Governments after the conclusion of the first and/or second cycle country reviews and in response to recommendations received. In that regard, a number of speakers described the measures that their Governments had taken at the national level, including the development of anti-corruption strategies and action plans, the adoption of laws and legislative amendments, the establishment of anti-corruption bodies and the creation of networks of practitioners.

21. The importance of the political declaration adopted by the General Assembly at its special session against corruption in reconciling viewpoints on the prevention and fight against corruption was underscored.

22. One speaker, referring to the measures proposed by the secretariat in order to avoid further delays, expressed his Government's hope that the secretariat would continue to maintain good communication with focal points in order to ensure mutual trust. He also referred to the need for additional flexibility owing to the situation caused by the coronavirus disease (COVID-19) pandemic.

23. One speaker expressed appreciation to the secretariat for providing training sessions for the governmental experts participating in the Implementation Review Mechanism and requested the secretariat to continue providing training and capacity-building through UNODC experts, including by means of online platforms.

C. Synergies with the secretariats of other relevant multilateral mechanisms

24. A representative of the secretariat provided an overview of recent activities to enhance synergies with the secretariats of other anti-corruption peer-review mechanisms, in line with Conference resolutions 7/4 and 8/2, as well as paragraph 79 of the political declaration adopted by the General Assembly at its special session against corruption. She noted that regular dialogue had continued between the secretariats, especially in the form of attendance at each other's meetings and frequent informal consultations on procedural issues related to country reviews and on matters of substance.

25. She highlighted that the new online format of plenary meetings had allowed secretariat staff to attend more than one meeting per year of the other review bodies and had made it possible for the secretariat staff involved in country reviews to follow discussions on country reports in the plenaries of the other review bodies. That was an effective and cost-efficient practice that UNODC encouraged the other bodies to continue facilitating. She explained that the secretariats had, in particular, focused their regular informal consultations in 2020 and 2021 on ways to address the obstacles posed to the peer-review mechanisms by the COVID-19 pandemic. They had exchanged experiences and good practices with regard to, inter alia, the conduct of online country visits. The experiences shared by the other secretariats and by countries that had already participated in online meetings under other mechanisms helped UNODC plan and conduct online country visits under the Implementation Review Mechanism. The secretariats also continued to work together on substantive matters to combine experience and knowledge and avoid duplication of effort. For example, the Organisation for Economic Co-operation and Development (OECD) and the Group of States against Corruption of the Council of Europe had provided input to the recent UNODC publication entitled *The Time is Now: Addressing the Gender Dimensions of Corruption*, to the drafting process of the political declaration and to the preparatory process for the newly launched Global Operational Network of Anti-Corruption Law Enforcement Authorities. UNODC, OECD, the World Bank and the Financial Action Task Force had also continued to cooperate in the context of supporting the Group of 20 Anti-Corruption Working Group.

26. During the ensuing discussion, in response to a query from a speaker about cooperation with the monitoring mechanism of the African Union Convention on Preventing and Combating Corruption, the Secretary explained that the secretariat was seeking to further strengthen its engagement with the African Union. One speaker echoed the importance of strengthening synergies, within the mandates of the various review mechanisms, and of avoiding duplication. He noted that States should learn from one another and engage more in regional multilateral anti-corruption forums. Another speaker noted the valuable role that different international organizations had played in implementing various legislative reforms and improving his country's domestic anti-corruption regime.

IV. Financial and budgetary matters

27. A representative of the secretariat provided information on the expenditure incurred for the operation of the first and second cycles of the Implementation Review Mechanism as at 28 February 2021 and on the current funding gap between the extrabudgetary voluntary contributions received and the resource requirements for the functioning of the Mechanism.

28. With regard to regular budget resources, the representative of the secretariat highlighted the implications of the liquidity challenges of the regular budget of the United Nations by negatively affecting its capacity to fill vacant regular budget posts and therefore reducing the number of staff working in support of the Implementation Review Mechanism.

29. With regard to extrabudgetary expenditure, the representative of the secretariat explained that the COVID-19 crisis had significantly reduced cost-generating activities, such as travel of governmental and UNODC experts in the context of conducting country reviews. Little expenditure had therefore been made in support of operating the Implementation Review Mechanism since the most recent financial report, contained in document [CAC/COSP/IRG/2020/4](#). The representative of the secretariat informed the Group that, in total, \$9,785,200 and \$3,714,300 had been spent in support of operating the first and the second cycles of the Mechanism, respectively, as at 28 February 2021. The representative expressed appreciation for the voluntary and in-kind contributions made by States to support the Mechanism and informed the Group that the extrabudgetary contributions provided to the Mechanism totalled \$17,739,600 as at 28 February 2021. He noted that that amount covered the

total estimated extrabudgetary resource requirements for the first cycle and the first four years of the second cycle, so that the overall funding gap had been reduced to \$1,420,100.

30. One speaker noted that the Implementation Review Mechanism continued to play a critical role in promoting the effective implementation of the Convention and provided a platform to review progress in that regard. She expressed appreciation for the note by the Secretariat on resources and expenditure and she highlighted that transparent and regular financial reporting to States parties, including on expenditure and estimated costs, was essential to ensure that the mixed funding model of the Mechanism, drawing on both regular budget and extrabudgetary contributions, continued to work effectively. She stressed her country's continued support for the Mechanism through voluntary contributions and encouraged other donors to consider providing more funding to the Mechanism in order to close the funding gap.

V. State of implementation of the United Nations Convention against Corruption

A. Exchange of information, practices and experiences gained in the implementation of the Convention

31. Speakers welcomed the organization of the recent special session of the General Assembly against corruption and the adoption of the political declaration entitled "Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation". It was noted that advancing the commitments set forth in that political declaration should be part of the preparations for the ninth session of the Conference.

32. Speakers reaffirmed their commitment to fully implementing the Convention, which was the only legally binding universal anti-corruption instrument, and stressed their support for the Implementation Review Mechanism as a credible tool in effectively assessing national anti-corruption efforts and assisting States in identifying and addressing gaps in implementation.

33. Several speakers expressed their appreciation to the reviewing States parties that had participated in their country reviews and to the secretariat, including for their flexibility and for rapidly adapting to the situation arising from the COVID-19 pandemic.

34. The role of the Convention and the Implementation Review Mechanism in achieving integrity and preventing corruption was noted. One speaker called upon States parties to conclude their reviews under the second cycle by June 2024 so that the next phase of the Mechanism could commence.

35. A number of speakers reported on the efforts that their Governments had taken to address recommendations emanating from their reviews under the first and second cycles of the Implementation Review Mechanism. Reference was made to measures such as adopting anti-corruption policies and strategies, establishing anti-corruption bodies, widening the scope of asset declaration requirements, strengthening whistleblower protection and implementing measures to prevent conflicts of interest. Other measures included establishing anti-corruption courts, promoting integrity in the public sector, enhancing transparency in public procurement, promulgating access-to-information laws, strengthening anti-money-laundering and asset recovery regimes and ensuring liability for legal persons.

36. One speaker referred to the measures taken by his country to establish an effective asset recovery regime. Another speaker stressed that the recovery of proceeds of corruption would bolster public confidence and that such recovery would safeguard resources for critical social initiative programmes benefiting the poor and vulnerable. One speaker referred to the increased barriers to asset recovery and return

and emphasized that requested States should return recovered assets without conditionalities to States of origin.

37. Some speakers noted the importance of involving the private sector, civil society, academia and the media in fighting corruption and stressed the relevance of integrating a gender dimension into such efforts.

38. Several speakers emphasized the importance of national coordination and reported on institutional reforms undertaken by their countries to address related challenges. Several speakers stressed the importance of international cooperation and, in that regard, referred to measures taken to improve their mutual legal assistance frameworks.

39. One speaker called upon States to cooperate both domestically and internationally to ensure that information in beneficial ownership registries was up to date and made available to law enforcement agencies in a timely manner. Another speaker expressed concern about the misuse of corporate structures, noting that shell companies, whereby illicit actors misused legal entities to disguise their true ownership and access the financial system anonymously to facilitate money-laundering and to commit other financial crimes, had historically been a problem in her country and abroad.

40. A number of speakers emphasized the importance of technical assistance, with one speaker stressing the importance of strengthening country-led and country-based integrated and coordinated technical assistance, especially for developing countries, including material support, capacity-building and training. The speaker expressed his country's appreciation to development partners for the provision of technical assistance, and particularly commended the efforts of the Stolen Asset Recovery (StAR) Initiative of UNODC and the World Bank for developing knowledge products and practical tools aimed at supporting anti-corruption practitioners in the fight against corruption.

41. One speaker expressed appreciation to UNODC for its continuing support in the framework of the Implementation Review Mechanism and to the Executive Director of UNODC for spearheading the UNODC Strategy 2021–2025, which contained important policy elements on international cooperation, technical assistance and asset recovery.

42. It was emphasized by a number of speakers that preventing and combating corruption was crucial to achieving the 2030 Agenda for Sustainable Development.

43. The representative of the United States reiterated the announcement made during the special session of the General Assembly against corruption that her Government had made a formal offer to host the tenth session of the Conference of the States Parties, in 2023.

44. The consideration of item 4 of the agenda of the Implementation Review Group, entitled "State of implementation of the United Nations Convention against Corruption", was continued during a meeting held jointly with the Open-ended Intergovernmental Working Group on the Prevention of Corruption during its consideration of item 2 of its agenda, entitled "Implementation of relevant Conference resolutions".

45. A representative of the secretariat made a statement, outlining the most common good practices and challenges identified in the thematic report prepared by the Secretariat on the implementation of chapter II (Preventive measures) of the Convention ([CAC/COSP/IRG/2021/3](#)). She noted that the thematic report was based on 50 executive summaries, which amounted to eight additional reviews compared with the previous thematic report, published during the first resumed eleventh session. She reported that the trends regarding both challenges and good practices identified in the current report were consistent with those identified in the previous one, although they included new nuances. Article 7 of the Convention (Public sector) had given rise to the highest number of recommendations issued, followed closely by

articles 8 (Codes of conduct for public officials) and 12 (Private sector). Almost all States parties had received recommendations with respect to articles 7, 8 and 9 (Public procurement and management of public finances). The number of challenges regarding article 11 (Measures relating to the judiciary and prosecution services) remained relatively low. The highest number of good practices had been found in the assessment of article 5 (Preventive anti-corruption policies and practices), followed by articles 13 (Participation of society) and 14 (Measures to prevent money-laundering). Article 11 continued to be the article with the lowest number of good practices identified. In concluding, the representative shared the secretariat's intention of preparing, in addition to future thematic updates, a regional addendum to the thematic report concerning the implementation of chapter II for the upcoming ninth session of the Conference of the States Parties.

46. In the ensuing discussion, several speakers highlighted the importance of the Convention and its Implementation Review Mechanism and referred to follow-up measures taken by their Governments on the basis of the recommendations emanating from country reviews, including amendments to legislation and measures to strengthen institutional frameworks. One speaker reiterated his country's commitment to combating corruption at the national, regional and international levels, including within the framework of the Convention. Another speaker noted that corruption was a multifaceted phenomenon that could not be addressed by the use of a "one-size-fits-all" approach. In that regard, he emphasized that States parties should develop their own approaches to fighting corruption in accordance with their domestic legal systems.

47. In the context of a panel discussion organized during the joint meeting with the Open-ended Intergovernmental Working Group on the Prevention of Corruption,² challenges in connection with raising the awareness of members of parliament of the outcomes of the reviews arising from the Implementation Review Mechanism and ways to address such challenges were discussed.

B. Thematic discussion

Panel discussion on measures to ensure that legal persons are held accountable for corruption offences, in accordance with chapter III of the Convention, in particular its article 26

48. In her introductory remarks, a representative of the secretariat noted that serious and sophisticated crimes were frequently committed by or under the cover of legal entities. She underscored that establishing corporate liability was therefore a crucial measure in the fight against corruption, not only to ensure accountability for offences committed through legal persons, but also to serve as an incentive for legal entities to adopt and enforce preventive measures, given the prospect of financial and reputational damage. She highlighted the commitment made by States parties and parties to establishing civil, administrative or criminal liability of legal persons and to ensuring that legal persons were subject to effective, proportionate and dissuasive criminal or non-criminal sanctions. In that regard, she referred to article 26 of the Convention, Conference resolution 8/6 and the political declaration adopted by the General Assembly at its special session against corruption. The representative observed that, although most States parties had adopted measures to establish the liability of legal persons for the participation in or commission of offences established in accordance with the Convention, there was a considerable degree of variance with regard to the type and scope of such liability. In many States where such liability was not possible in view of fundamental principles of the legal system, civil and

² Agenda item 4 was discussed by the Implementation Review Group during separate proceedings, as well as together with item 2 (a) (i) of the agenda for the twelfth meeting of the Open-ended Intergovernmental Working Group on the Prevention of Corruption, entitled "Thematic discussion on the role of parliaments and other legislative bodies in strengthening the implementation of the Convention", at a joint meeting of the two Groups.

administrative liability, including fines, the revocation of rights or licences and the confiscation of illicitly acquired assets, had been established.

49. A panellist from France presented her country's anti-corruption compliance framework and explained how it contributed to ensuring the liability of legal persons involved in corruption cases. She outlined recent anti-corruption reforms undertaken in France, including the creation of an anti-corruption agency, which monitored compliance in both the private and the public sectors, and a public interest judicial agreement, which was an alternative prosecution mechanism and non-trial resolution applicable to legal persons. She explained that, to date, 12 such agreements had been concluded, allowing for the imposition of proportionate and dissuasive sanctions against legal entities involved in corruption offences. Compliance obligations under such agreements were monitored for up to three years. The panellist explained that the procedure ensured not only that the legal person was held accountable, but also that the legal person was supported in equipping itself with the appropriate measures to prevent corruption offences from reoccurring.

50. A panellist from Mongolia presented her country's legal framework for the criminal liability of legal persons. She explained that grounds for imposing criminal liability were established in cases where an official authorized to represent the legal entity in the interests of the legal entity committed an offence. She referred to the Company Act, which specified that participating in decision-making processes would be considered sufficient to satisfy that requirement. The four types of possible sanctions were the imposition of fines, the revocation of rights or licences, liquidation measures and the confiscation of assets and income. The panellist presented the wide range of offences related to corruption, economic crime, environmental crime and terrorist crimes for which such liability could arise, and provided statistics in that regard. She also presented a case study involving bribery of a public official by a chief executive officer of a bank, which had resulted, inter alia, in a fine and an order for the bank to return the acquired assets.

51. A panellist from Australia shared her country's experience as regards the attribution of liability to legal persons pursuant to the Australian Criminal Code, which included the physical element or conduct committed by the legal person if an employee, agent or officer acted within the actual or apparent scope of their employment or authority, and the mental element or state of mind attributed to the legal person if the legal person expressly, tacitly or impliedly authorized or permitted the conduct. She indicated that a board of directors or a high-level managerial agent could engage, authorize or permit the conduct, create a corporate culture leading to non-compliance or simply fail to create a corporate culture that required compliance. She noted her country's proposed "failure-to-prevent" model for foreign bribery, which would entail automatic liability for a legal person in case of failure to exercise due diligence to prevent the relevant conduct by its employees and affiliated persons.

52. During the ensuing discussion, in her response to a question regarding whether criminal sanctions were more effective than administrative ones, the panellist from France explained, inter alia, that her country's legal framework allowed for the imposition of two types of sanctions, both of which could be effective in curbing corruption, and that an alternative resolution mechanism had led to positive results. She stressed that, in cases of non-respect of resolution agreements, prosecution could be initiated. In response to another question, the panellist provided additional information as regards the cooperation between the National Financial Prosecution Office and the Anti-Corruption Agency, which was reinforced by the alternative resolution mechanism.

53. In response to a question on which types of legal persons were subject to compliance obligations, the panellist from France confirmed that all public and private legal persons were covered by the alternative resolution mechanism, whereas only legal persons of a certain size were subject to the compliance regime established by the Anti-Corruption Agency. She specified that, to date, all agreements under the mechanism had concerned private sector legal persons and noted that the mechanism

served as an incentive for cooperation with law enforcement authorities, as cooperation and the voluntary sharing of information by the legal person was taken into account in the determination of sanctions. She emphasized that the alternative resolution mechanism only applied to legal persons, and that the prosecution of natural persons could be carried out in parallel. The panellist responded to a question regarding the unintentional commission of offences.

54. A number of speakers reiterated their Governments' commitments to the Convention and to comprehensively addressing the liability of legal persons for corruption offences as established under article 26 of the Convention. They stressed the importance of international cooperation in that regard, in particular in the area of the identification of proceeds of corruption and their recovery. One speaker referred to the legal regulations on corporate liability recently introduced by his country and appropriate measures taken against certain legal persons. Some speakers highlighted the importance of adequate preventive measures, in particular in the area of corporate liability regimes.

55. One speaker noted that his country's legal framework established strict civil and administrative liability for corruption offences committed by legal persons when such wrongful acts involved domestic and foreign public officials. He noted that the applicable administrative sanctions for legal persons consisted of fines proportional to the gross revenue of the entity involved, whereas civil sanctions included the loss of assets, the partial suspension of the legal person's activities and a general prohibition on receiving public subsidies and loans. He reported that his country provided incentives, in the form of mitigated sanctions and leniency agreements, to the private sector in order to encourage cooperation with law enforcement officials.

56. One speaker noted that, although some questions could not be addressed by the panellists as a result of technical difficulties, the discussions under the agenda item had attracted great interest from participants.

Panel discussion on the effectiveness, proportionality and dissuasive effect of sanctions for corruption offences

57. In his introductory remarks, a representative of the secretariat observed that, in the political declaration adopted by the General Assembly at its special session against corruption, States and parties had committed to criminalizing, investigating, prosecuting and adjudicating acts of corruption and related offences in the public and private sectors, as well as to enforcing effective, proportionate, dissuasive and non-discriminatory criminal or non-criminal sanctions against natural and legal persons for corruption and related offences, in accordance with domestic law and the Convention. He referred to Conference resolution 8/3, in which States parties were called upon to adopt mechanisms capable of providing effective, proportionate and dissuasive responses to violations of public integrity standards committed by public officials. He recalled Conference resolution 8/6, in which the Conference, inter alia, recognized the barriers and international challenges faced by States parties in implementing and enforcing the Convention while finding an appropriate balance between any immunities or jurisdictional privileges and enforcement of the Convention, in accordance with obligations under article 30, paragraph 2, of the Convention. The representative noted that an analysis of completed first cycle reviews had shown that article 30 presented States parties with multiple challenges, resulting in a significant number of recommendations, reflecting the specificities and different priorities of national legal systems.

58. A panellist from Burkina Faso presented an overview of the efforts undertaken by his country to bring its anti-corruption legislation into line with relevant international standards and best practices, as well as of the implementation challenges faced by national authorities. He spoke about efforts to improve the independence of the prosecution services, while highlighting some of the challenges that continued to impede the prosecution and adjudication of corruption offences. He referred to difficulties in detecting, investigating and prosecuting bribery offences and added that

his country was facing other challenges, including in relation to the collection of reliable evidence, which was partially due to the fact that legislation on special investigative technique measures had not yet entered into force and to the lack of financial technical capacity, including for the protection of witnesses and whistle-blowers. He pointed out gaps in the anti-money-laundering regime that often prevented investigators from tracing the proceeds of crime and precluded prosecutions.

59. A panellist from Indonesia outlined his country's legal framework establishing the criminal liability of legal persons for corruption offences and explained how that framework had been improved, including on the basis of observations made in the course of his country's review under the first cycle of the Implementation Review Mechanism. The panellist illustrated his presentation with a case study on a court case for which the investigations had been conducted by the Indonesian Corruption Eradication Commission and under which a corporation had been charged with corruption offences while participating in a procurement exercise. He noted that the illicit profit gained by that company in various projects in Indonesia since 2009 had amounted to 240 billion rupiah (approximately \$17 million), facilitated by prominent public officials, who had been bribed with 10 billion rupiah (approximately \$700,000). He informed the audience that the verdict of the court had consisted of severe sanctions for the company that included a fine, reparations for losses suffered by the State, or confiscation of assets in case of non-payment, and debarment from future government projects.

VI. Technical assistance³

60. A representative of the secretariat provided an overview of the responses received to the note verbale sent on 21 February 2021 regarding the technical assistance needs arising from the Implementation Review Mechanism. On the basis of the responses received from 16 States parties, a synthesized analysis had been provided in the conference room paper entitled "Technical assistance in support of the implementation of the United Nations Convention against Corruption, including an analysis of the responses to the technical assistance needs identified through the Implementation Review Mechanism" (CAC/COSP/IRG/2021/CRP.1). Most of the responding States parties had appreciated the new, open format used to identify technical assistance needs in the revised self-assessment checklist. That format had enabled States parties from various regions and legal traditions to identify new needs and potential solutions to implementation challenges. Some States parties had shared their experiences in engaging in South-South cooperation to address technical assistance needs. Others had referred to the negative impact of the COVID-19 pandemic on the provision of technical assistance across the world.

61. The representative of the secretariat noted that the adoption of the political declaration by the General Assembly at its special session against corruption was a testament to the determination of States to continue offering each other the widest measure of support to implement the Convention. That was in line with chapter VI of the Convention (Technical assistance and information exchange).

62. In calling upon States to continue providing information, the representative highlighted that the conference room paper had followed the same structure as the questionnaire in an attempt to provide inspiration for other States to submit their responses. She noted that additional information would be required by mid-August 2021 in order to prepare a deeper analysis to be presented to the Conference of the States Parties at its ninth session.

³ Item 5, entitled "Technical assistance", was considered together with item 2 (b), entitled "Other recommendations", of the agenda of the Open-ended Intergovernmental Working Group on the Prevention of Corruption.

63. Before concluding, the representative made reference to Conference resolution 6/1 and, in particular, to paragraphs 58 and 82 of the political declaration adopted by the General Assembly at its special session of against corruption. She recalled a suggestion made by a delegation at the eleventh session of the Implementation Review Group, which had been recalled by the secretariat at the Group's second resumed eleventh session, to include references to States parties when citing examples of good practices contained in the thematic reports and their regional addenda. The representative highlighted that such references would assist countries in following up on and learning from those examples of good practices and would thus contribute to the achievement of one of the goals of the Implementation Review Mechanism, namely to promote and facilitate the exchange of information, practices and experiences gained by way of peer learning. The representative noted that the secretariat intended to begin that practice of identifying illustrative examples of States parties' implementation of the Convention in the next iteration of the thematic report. Noting that increased detail in the secretariat's reports was useful in relation to technical assistance identification and provision, one speaker voiced his support for the secretariat's proposal.

64. A panellist from Germany indicated that the country reviews under the Implementation Review Mechanism could be better harnessed to ensure that the provision of technical assistance best addressed their outcomes. He noted that the publication of the full country reports facilitated follow-up on the measures taken in response to the reviews and allowed donors to tailor their programmes to the specific needs of the beneficiary countries. Moreover, he encouraged the involvement of non-State actors, including civil society, the private sector and academia, in the country reviews, as it ensured impartiality, transparency and legitimacy of the review outcomes.

65. As an example of the use of the outcomes of the reviews in the design and delivery of technical assistance programmes, he referred to his country's support for a UNODC technical assistance programme on accelerating the implementation of the Convention in five African States. All activities had been adapted to the specific needs of the beneficiary countries and had been based on the recommendations and technical assistance needs identified in the country reviews. He noted that the project addressed the gender dimension of corruption, and recommended that the topic of gender and gender-responsive technical assistance be included in relevant questions of the self-assessment checklist to best address the impact of corruption on groups most affected by it. In closing, he highlighted that addressing corruption had a positive impact on the effectiveness of development cooperation, the efficient use of public funds and the long-term legitimacy of bilateral cooperation.

66. A panellist from Serbia highlighted that her country was not only a State party to the Convention, but that it was also in the process of acceding to the European Union. She noted that, therefore, the implementation of the Convention was a dual responsibility for Serbia, as it was also part of the European Union *acquis*. Successful bilateral cooperation and technical assistance to prevent corruption had been indispensable in facilitating the accession process. The speaker expressed her gratitude for the flexibility of the international partners of Serbia and their commitment to continuing to deliver technical assistance during the COVID-19 pandemic. Despite the challenges posed by the pandemic, Serbia and its partners had shared experiences and good practices and had learned from each other. That had led to the successful completion of the review and to strengthening the country's anti-corruption legislative framework. In closing, the speaker highlighted the importance of taking into account the limitations to the effective delivery of technical assistance posed by countries' absorption capacities. In the case of Serbia, since the establishment of its anti-corruption agency in 2010, the capacity to absorb technical assistance had successively increased, allowing for each project to lay the foundation for the next.

67. The panellist from Senegal praised the new, open format for the identification of technical assistance needs of the self-assessment checklist. The format had allowed for the identification of multiple priorities and more targeted needs. The panellist

explained that the national strategy of Senegal on the fight against corruption (2020–2024), which had been developed starting from 2016 and adopted in 2019, had been built on the outcomes of the implementation review reports from both cycles. She noted that several activities to implement the strategy had been postponed as a result of the COVID-19 pandemic. However, as the strategy was set to end in 2024, there was sufficient time to step up implementation efforts. The panellist noted that the support provided by UNODC, the German Agency for International Cooperation and the European Union had been critical in developing the strategy and called upon donors to ensure their continued support for its implementation.

68. In the ensuing discussion, one speaker concurred with the panellist from Germany that the Implementation Review Mechanism was an invaluable vehicle for identifying technical assistance needs. He encouraged all States parties to publish their full country reports and called upon donors to use those reports to guide their technical assistance programmes. The speaker referred to a publicly available guide that had been developed by the International Foundation for Electoral Systems and the Central and Eastern European Law Initiative Institute, and which was publicly available. The publication provided guidance to stakeholders on how to turn peer review analysis under the Mechanism and the Group of States against Corruption of the Council of Europe into practical and effective actions to combat corruption. He noted that the guide was a useful tool to help identify countries' most pressing anti-corruption issues.

69. A speaker from WCO highlighted the technical assistance provided by his organization in support of the implementation of the Convention and the fight against corruption in customs. The speaker noted that WCO had adopted a holistic approach to anti-corruption and integrity-related technical assistance, which included capacity-building activities and the development of a customs integrity assessment methodology and distance-learning modules on anti-corruption. He concurred with other speakers that the COVID-19 pandemic had rendered anti-corruption and integrity efforts even more vital.

70. A speaker asked whether UNODC believed that its financial and human resources were sufficient to address the technical assistance needs arising from the reviews or whether there was a gap. A representative of the secretariat indicated that the Corruption and Economic Crime Branch of UNODC had engaged in regular dialogues with donors. The next dialogue was due to be held in June 2021 and would provide an opportunity to present in detail the results of the UNODC technical assistance delivery work and its human and financial resources. He said that, as the number of technical assistance needs identified was large, there was a significant gap between the resources necessary to address such needs and the resources available.

VII. Other matters

71. No issues were raised under the item.

VIII. Provisional agenda for the thirteenth session of the Implementation Review Group

72. At its 1st meeting, on 14 June 2021, the Implementation Review Group adopted the provisional agenda for its thirteenth session (see annex).

IX. Adoption of the report

73. On 18 June 2021, the Implementation Review Group adopted the report on its twelfth session ([CAC/COSP/IRG/2021/L.1](#), [CAC/COSP/IRG/2021/L.1/Add.1](#), [CAC/COSP/IRG/2021/L.1/Add.2](#), [CAC/COSP/IRG/2021/L.1/Add.3](#) and [CAC/COSP/IRG/2021/L.1/Add.4](#)), as orally amended.

Annex

Provisional agenda for the thirteenth session of the Implementation Review Group

1. Organizational matters:
 - (a) Opening of the session;
 - (b) Adoption of the agenda and organization of work.
 2. Performance of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption.
 3. Financial and budgetary matters.
 4. State of implementation of the United Nations Convention against Corruption:
 - (a) Exchange of information, practices and experiences gained in the implementation of the Convention;
 - (b) Thematic discussion.
 5. Technical assistance.
 6. Other matters.
 7. Provisional agenda for the fourteenth session of the Implementation Review Group.
 8. Adoption of the report of the Implementation Review Group on its thirteenth session.
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