



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

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Report of the Implementation Review Group on its second resumed eleventh session, held in Vienna from 16 to 18 November 2020

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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 second resumed eleventh session in Vienna from 16 to 18 November 2020, in an online format.

3. The Implementation Review Group held six meetings, which were chaired by Harib Saeed al-Amimi (United Arab Emirates), the President of the Conference at its eighth session; five of those meetings were held jointly with the Working Group on Asset Recovery and the open-ended intergovernmental expert meeting to enhance international cooperation under the United Nations Convention against Corruption.

4. On 16 November, the Group adopted the organization of work for the session, as contained in the annotated provisional agenda (CAC/COSP/IRG/2020/1/Add.2). Items 4 and 5 of the agenda were considered jointly with the Working Group on Asset Recovery and the open-ended intergovernmental expert meeting to enhance international cooperation under the United Nations Convention against Corruption.¹

5. In her introductory statement, the Secretary of the Conference, *inter alia*, informed the Group that the secretariat had endeavoured to adapt to the new circumstances and expressed appreciation to the delegates for their flexibility, patience and cooperation. She provided an overview of the organization of work of the separate and joint proceedings of the second resumed eleventh session of the Implementation Review Group, the ninth open-ended intergovernmental expert meeting to enhance international cooperation under the United Nations Convention against Corruption and the meeting of the Working Group on Asset Recovery. The Secretary also referred to the introduction of the new registration system Indico for online meetings of the United Nations Office on Drugs and Crime (UNODC).

B. Attendance²

6. The following States parties to the Convention were represented at the session: Afghanistan, Albania, Algeria, Argentina, Armenia, Australia, Austria, Azerbaijan, Belgium, Bolivia (Plurinational State of), Brazil, Bulgaria, Cambodia, Canada, China, Colombia, Costa Rica, Cyprus, Czechia, Denmark, Dominican Republic, Ecuador, Egypt, El Salvador, Finland, France, Germany, Greece, Guatemala, Honduras, Iceland, India, Indonesia, Iran (Islamic Republic of), Iraq, Israel, Italy, Japan, Jordan, Kenya, Kuwait, Lao People’s Democratic Republic, Latvia, Lebanon, Liechtenstein, Lithuania, Luxembourg, Malaysia, Malta, Mexico, Morocco, Myanmar, Namibia, Nicaragua, Nigeria, Norway, Oman, Panama, Paraguay, Peru, Poland, Portugal, Qatar, Republic of Korea, Romania, Russian Federation, Saudi Arabia, Singapore, Slovakia,

¹ In view of the joint meetings held by the Implementation Review Group together with the Working Group on Asset Recovery and the open-ended intergovernmental expert meeting to enhance international cooperation under the Convention, some of the proceedings have been reflected in the reports on the sessions of those bodies, contained in documents CAC/COSP/WG.2/2020/5 and CAC/COSP/EG.1/2020/3, respectively.

² The attendance as presented in the present report is based on confirmed online connections.

Slovenia, South Africa, Spain, State of Palestine, Sudan, Switzerland, Thailand, Tunisia, Turkey, Ukraine, United Arab Emirates, United Kingdom of Great Britain and Northern Ireland, United States of America, Uruguay, Venezuela (Bolivarian Republic of) and Yemen.

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

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

9. The following Secretariat units, specialized agencies of the United Nations and institutes of the United Nations crime prevention and criminal justice programme network were represented by observers: Department of Peace Operations, Office of the United Nations High Commissioner for Human Rights, World Bank, Basel Institute of Governance and Naif Arab University for Security Sciences.

10. The following intergovernmental organizations were represented by observers: Central Asian Regional Information and Coordination Centre, Commonwealth of Independent States, Group of States against Corruption (GRECO) of the Council of Europe, European Union Agency for Criminal Justice Cooperation (Eurojust), European Union Agency for Law Enforcement Cooperation (Europol), International Anti-Corruption Academy, International Centre for Criminal Law Reform and Criminal Justice Policy, International Development Law Organization, International Criminal Police Organization (INTERPOL) and Organization for Economic Cooperation and Development (OECD).

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

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

A. Drawing of lots

12. In its resolution 6/1, the Conference requested the Group, inter alia, to hold intersessional meetings open to all States parties, for the purpose of the drawing of lots in accordance with paragraph 19 of the terms of reference of the Mechanism and without prejudice to the right of a State party to request that the drawing of lots be repeated at the Group's subsequent intersessional meeting or regular session.

13. The President informed the Group that no requests for redraws had been received and that, owing to the current restrictions related to the coronavirus disease (COVID-19), the secretariat would not be in a position to accommodate any ad hoc requests for redraws. Should such requests be received, redraws would be conducted at the next meeting.

B. Progress made in the conduct of country reviews

14. A representative of the Secretariat provided an update on progress made in the country reviews conducted under the first and second cycles. So far, 183 of the 185 States 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 122 of the 185 States parties under review in that cycle had submitted their responses to the self-assessment checklist, 69 direct dialogues (comprising 64 country visits and 5 joint meetings) had taken place, and 47 executive summaries and 24 country review reports had been finalized. The finalization of several other executive summaries for both cycles was imminent.

15. A representative of the Secretariat, *inter alia*, referred to the unprecedented measures taken by States parties in response to the COVID-19 pandemic and shared with the Group updated information on the impact of the pandemic on the country reviews under the Implementation Review Mechanism, primarily related to delays and the need for the postponement of scheduled country visits. He noted that the secretariat had been exploring new approaches in order to advance country reviews, including the production of online training sessions on the Mechanism for focal points and governmental experts, which would be made available shortly. In addition, the representative of the Secretariat provided an overview of the efforts undertaken to organize virtual country visits, in particular two such visits, in accordance with the framework governing the different means of dialogue foreseen in the terms of reference of the Mechanism. He noted that, although some aspects of in-person country visits had been preserved, a number of challenges in virtual visits had been identified, such as technical limitations, the scope of participation of relevant representatives of the State party under review and the reviewing States parties, the possibility of engagement with non-governmental stakeholders and the overall quality of the discussion. He also noted that, although the online dialogue had allowed the experts to deepen their understanding of the implementation of the Convention by the State party under review, that dialogue had not fully succeeded in strengthening cooperation and information exchange, or peer learning, capacity-building and constructive collaboration among the parties involved. The Group was informed that virtual country visits would continue to be organized upon request by States parties. Furthermore, the representative of the Secretariat provided an overview of the efforts undertaken by UNODC to enhance synergies between relevant multilateral organizations responsible for review mechanisms in the field of anti-corruption, pursuant to Conference resolution 7/4, and referred to consultations undertaken with the OECD Working Group on Bribery, GRECO of the Council of Europe and the Mechanism for Follow-up on the Implementation of the Inter-American Convention against Corruption of the Organization of American States, in particular in relation to country visits.

16. In the ensuing discussion, one speaker shared his experience in organizing a virtual country visit in the framework of the country monitoring conducted under the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, which had been organized when the scheduled on-site visit could not take place due to the pandemic. He highlighted that, while such a virtual format could not replace the meaningful professional contacts and in-depth conversations that would take place during an on-site visit, the online format did not impact the review as a whole negatively and the objectives of the review could be met through the online discussions. The organization of such virtual discussions had positive aspects as well and reduced the need for logistical arrangements.

17. One speaker highlighted that the COVID-19 pandemic had exposed the consequences of corruption associated with the purchase of personal protective equipment, thus exposing gaps in national procurement frameworks. She noted in this regard the importance of the work of the Implementation Review Group in galvanizing the efforts that States parties were making to prevent and combat corruption. The speaker noted that her country, with a view to mitigating the effect the pandemic could have on the completion of the second review cycle, had recently conducted its first virtual country visit in the framework of the Mechanism. In this regard, she noted that, although such an online dialogue had not been a perfect tool and had required all States involved in the review to compromise mainly owing to time zone differences and the need for interpretation and access to the required technology, it had made it possible to conduct the country review. She further noted

that it was important to ensure that the confidentiality of the dialogue was not compromised. The speaker stressed that, while the virtual dialogue removed the benefit of personal interaction, it kept discussions very focused. She encouraged other States parties to make use of technology to advance review processes. The speaker also recommended that both the State party under review and the reviewing States parties should dedicate more time to preparing for the discussions and identify focus areas in advance.

18. Another speaker noted with concern that the average duration of reviews in the second cycle had been 31 months, while the indicative timeline for reviews was six months, as established in accordance with the guidelines for governmental experts and the secretariat in the conduct of country reviews. He emphasized that this situation was cause for serious concern and could have a negative impact on the foreseen completion of the second cycle in June 2024. He noted with appreciation the forthcoming launch of the online training modules for focal points and governmental experts and stressed that his Government had in the past provided funding for such training programmes and hosted them annually in Moscow, and would continue to do so as soon as the situation permitted.

19. One speaker expressed appreciation to the secretariat for its efforts in advancing the reviews despite the challenges caused by the pandemic and welcomed the progress made to date despite those challenges. She noted that the Mechanism continued to play a critical role in promoting the effective implementation of the Convention, provided a platform to review progress to date and allowed for the identification of trends, good practices and challenges in implementing the Convention. She noted that since the Group's last meeting, there had been an increase in the number of executive summaries finalized. In reference to the outstanding country review under the first review cycle, she stressed that States parties should prioritize the completion of country reviews. Regarding the second cycle, she urged States parties to step up the efforts to avoid any further delays and welcomed the initiatives implemented for that purpose, such as the conduct of virtual country visits, while recalling the challenges faced by many countries due to the complexity of chapters II and V of the Convention. The speaker stressed that the forthcoming special session of the General Assembly against corruption required that potential implementation gaps and challenges be identified in order to advance the negotiations of the draft political declaration.

20. The speaker requested the secretariat to continue providing updates on the progress made in the conduct of country reviews, as well as its projected timeline for finishing that process. The speaker proposed that the secretariat start providing information on the progress in each specific country review rather than providing aggregated information.

IV. Financial and budgetary matters

21. A representative of the Secretariat provided information on the expenditures incurred for the operation of the first and second cycles of the Implementation Review Mechanism as at 30 September 2020 and on the current funding gap between the received extrabudgetary voluntary contributions and the resource requirements for the functioning of the Review Mechanism.

22. With regard to regular budget resources, the representative of the Secretariat highlighted the implications of the liquidity crisis of the regular budget of the United Nations as it negatively affected the capacity to fill vacant regular budget posts and therefore reduced staff working in support of the Mechanism.

23. With respect to extrabudgetary expenditures, the representative of the Secretariat explained that the COVID-19 crisis significantly reduced cost-generating activities, such as the travel of governmental and UNODC experts in the context of conducting country reviews, so that few expenditures had been made in support of operating the Review Mechanism since the reporting period of the latest financial report (CAC/COSP/IRG/2020/4), and he informed the Group that in total

\$9,770,000 and \$3,640,200 had been spent in support of operating, respectively, the first and the second cycles of the Mechanism as at 30 September 2020.

24. The representative of the Secretariat expressed his appreciation for the voluntary and in-kind contributions made by States to support the Mechanism, and he informed the Group that the extrabudgetary contributions provided to the Mechanism totalled \$17,731,900 as at 30 September 2020. 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 \$1,427,800.

25. In response to that report, one speaker expressed her country's satisfaction with the transparency and regularity of the secretariat's financial reporting, which was essential for ensuring that the mixed funding model as supported by her country was functioning well. The speaker recalled her country's past and recent voluntary contributions to the Mechanism and encouraged other States also to make extrabudgetary contributions to the Mechanism. The speaker asked the secretariat to keep the Group informed of the financial impact of the COVID-19 pandemic in terms of generating savings if virtual meetings rendered physical travel impossible.

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

26. A representative of the Secretariat presented an update on the most common good practices and challenges identified in the thematic report prepared by the Secretariat on the implementation of chapter V (Asset recovery) of the Convention ([CAC/COSP/IRG/2020/6](#)). He informed the Implementation Review Group that the thematic report was based on 44 finalized executive summaries and that the trends regarding both challenges and good practices identified in previous thematic reports had remained consistent. Almost all States parties with completed reviews had received recommendations relating to article 52 of the Convention, and more than half of the States parties under review had received recommendations relating to articles 53, 54, 55 and 57. Some 100 or more individual recommendations had been issued under articles 52, 54 and 57, which could also be due in part to the length and complexity of those articles. Article 52 was also the article for which the greatest number of good practices had been identified. In addition, the representative of the Secretariat reported on challenges of common concern and good practices identified in relation to each article of chapter V. On article 57, he reported that many States still had little or no experience in asset return and had not received or sent any requests for mutual legal assistance in asset recovery proceedings at the time of the conclusion of their country reviews. At the same time, many States had reported on the use of various networks and agreements to facilitate international cooperation for asset recovery. Accordingly, the representative encouraged States to continue their efforts to implement chapter V and to continue to share examples and statistics with the Secretariat. Finally, in follow-up to a suggestion by States parties at previous sessions of the Group, the representative of the Secretariat inquired whether there was interest among States parties in having the thematic report prepared in non-anonymized form in the future, such as by identifying the countries used in illustrative examples throughout the report.

27. In the ensuing discussion, one speaker referred to delays in the review of his country under the second cycle of the Mechanism, in particular owing to the negative impact of COVID-19, as well as difficulties associated with translation and the analysis of information. He reiterated his country's commitment to finalizing the review in a timely manner and to implementing the recommendations to be formulated by the reviewers in order to improve the domestic anti-corruption regime. He further

highlighted his country's efforts in preventing and combating corruption, including the establishment of a presidential anti-corruption commission in the executive branch. That commission was tasked with formulating domestic anti-corruption policies, detecting corruption and corruption risks, monitoring the country's progress in implementing the recommendations received under the first cycle and developing a plan to implement the recommendations to be issued in the second cycle. The speaker invited other States parties, in the context of the Group or bilaterally, to share their experiences in drawing up national action plans or road maps to coordinate the implementation of recommendations received in the country reviews. He further stressed the importance of cooperation with private entities and civil society organizations and of the promotion of inter-agency coordination to successfully combat corruption.

28. Another speaker highlighted practical experiences in asset recovery acquired through her country's engagement in the Mechanism, both as a State party under review and as a reviewing State party. The speaker noted that the trends in asset recovery identified in the thematic report on the implementation of chapter V of the Convention, based on 44 completed executive summaries, continued to be consistent. In that regard, it could be estimated that the trends would not change drastically before the end of the second review cycle, in June 2024, but that was still to be confirmed given the relatively small number of finalized reviews. The speaker underscored that there was a need to address barriers to international cooperation in asset recovery, while noting that international cooperation procedures were frequently time-consuming and complex.

29. In addition, another speaker noted the important role played by networks such as the asset recovery inter-agency networks in facilitating international cooperation in asset recovery proceedings.

B. Thematic discussion

Panel discussion on effective action against bribery: criminalizing and enforcing bribery offences under article 15 and 16 of the Convention, including measures aimed at strengthening cooperation with national authorities

30. In her introductory remarks, a representative of the Secretariat noted that the country reviews under the first cycle of the Mechanism had shown that the comprehensive criminalization and enforcement of national and transnational bribery offences had presented States parties with a number of challenges, in particular due to unclear or non-comprehensive anti-bribery legislation and insufficient measures for the effective detection, investigation and prosecution of such offences. She referred to the conference room paper entitled "Effective action against bribery: criminalization and enforcement of national and transnational bribery offences under the United Nations Convention against Corruption" (CAC/COSP/IRG/2020/CRP.16), which was prepared by the secretariat in follow-up to Conference resolution 8/6 and contained an analysis of the responses provided by States parties in response to a request for information by the secretariat on measures taken towards strengthening criminalization, investigation and enforcement, as well as measures taken to strengthen cooperation between national authorities and the private sector. She highlighted that States had reported on various measures ranging from legislative reforms and institutional aspects of law enforcement capacity and inter-agency cooperation, to investigative techniques such as financial investigations. Responses submitted also covered incentives for cooperation with the private sector, such as reporting channels and the protection of reporting persons, as well as mitigated sanctions and non-trial resolution methods. The representative of the Secretariat noted that many States reported on successes based on those new measures, such as successful investigations and convictions, including against high-level public officials. She further emphasized that States had reported that one or several of the measures reported had been implemented in direct follow-up to their first cycle reviews, or peer reviews under other review mechanisms.

31. A panellist from the Republic of Korea presented lessons learned from two high-profile corruption cases he had prosecuted which had both caused severe damage to citizens of the country. In the first case, despite signs of toxicity, a corporation, with the connivance of a public official, circumvented the standard toxicity rules for testing dangerous substances for a toxic product supplied as humidifier disinfectant. The chemicals released through use of the product in household humidifiers resulted in over 1,000 cases of acute pulmonary disease, 900 of which resulted in death. The panellist underlined the importance of a swift and efficient investigation that was able to make effective use of what relevant human and material resources were available and reviewed the collected evidence on a priority basis. He described how the discovery that all electronic evidence had been intentionally deleted led to suspicions regarding a possible leak of investigative information. The focus of the investigation on the possible information leak uncovered the bribery of a public official in charge of the relief of the victims, who, in exchange for a bribe of \$2,000, had instructed the corporation's managers to destroy relevant evidence. In the second case, a pattern had been identified in which complaints were referred to one specific police unit, regardless of jurisdiction, with all complaints being subsequently dismissed by that police unit. The panellist explained that the strategic investigation of one police officer under suspicion had proved that there was a pattern of bribes given to the police officer in exchange for the dismissal of the complaints. Using those two cases as an example, the panellist underscored the importance of securing digital evidence and the use of digital forensic techniques by law enforcement agencies. He also highlighted the need to train special investigators and strengthen capacities in data retrieval and analysis.

32. The panellist from the United States stressed the need for trust and collaboration in cross-border bribery proceedings and highlighted that the success of the United States in enforcing bribery legislation would not have been possible without the cooperation of other States. He noted that, in addition to successful prosecutions and convictions of individuals, the Department of Justice had entered into seven non-trial resolutions that had resulted in more than \$1.6 billion in criminal penalties paid to the United States in 2019. Through successful international cooperation, those resolutions of cases resulted in a total of \$2.8 billion in global fines. The panellist emphasized that successfully combating bribery required efforts by all States to criminalize acts of bribery and enforce these laws, with a view to levelling the playing field. He stressed that, in order to deter corporate crime, there was a need for incentives for the private sector to promote ethical corporate behaviour and described the policies and guidance available in the United States in that regard. While external guidance for companies focused on incentivizing corporate compliance, internal guidance for prosecutors was aimed at ensuring the predictability of and consistency among all such enforcement actions. Available guidance included criteria for the assessment of corporate compliance systems with a view to determining whether they were well designed, sufficiently resourced and applied in earnest, efficiently and in good faith. He highlighted that both corporate compliance systems and guidance on this issue must evolve over time and be regularly revised in order to remain comprehensive and current.

33. The panellist from Brazil reported on recent legislative measures which encouraged companies to adopt corporate compliance programmes and had led to a more ethical business environment. He explained that Brazil relied on a civil and administrative regime for corporate liability and that the consequences for acts of bribery included monetary fines of up to 20 per cent of the gross revenue of the company, the publication of sanctions, debarment and leniency agreements. He highlighted that an increasing number of cases resulted in administrative sanctions and cited as an example a fine of 45 million Brazilian reais (approximately \$8.3 million) for a telecommunications company found to have offered undue advantages to public officials. On leniency agreements, he explained that in order to qualify for such an agreement, a company would have to admit its wrongdoing, retribute any proceeds obtained from bribery and improve its compliance programme. He noted that companies had shown significant interest in leniency agreements and

30 billion reais (approximately \$5.5 billion) had been restituted to the Treasury on the basis of such agreements. He highlighted that debarment and the public listing of debarred companies had been an equally important sanction and deterrent given the large number of companies relying on public contracts in Brazil. He explained that to facilitate active participation by civil society in the fight against corruption, Brazil allowed for reporting by citizens of any wrongdoing through a dedicated website, and that such reports had triggered a significant number of investigations. The speaker also explained the sanction of “extraordinary publication”, whereby a sanctioned company was obliged to publish an announcement in a national newspaper and on the company website, containing the reasons for the sanction and providing a link to a fuller report. Finally, the panellist described an ethics programme in his country through which companies requested the public sector to assess their compliance programme and could obtain a certificate.

34. The panellist from OECD discussed the importance of corporate compliance programmes and explained that such programmes could consist of various components, such as codes of ethics, whistle-blowing policies, guidance on gifts and hospitality and internal and external audit. He explained the relevance of corporate compliance programmes in domestic prosecutions, including as a factor for entering into a non-trial resolution, as a defence against liability or as a mitigating factor during sentencing. He noted that the promotion of corporate compliance programmes was not only relevant for States with a large corporate sector and that States could opt to assess the quality of the compliance programmes by potential foreign investors before awarding procurement contracts to them. Moreover, because large multinational corporations often required their business partners to take adequate anti-corruption measures, it might be necessary for local companies to implement corporate compliance programmes if they wished to seek foreign business partners or be included in international supply chains. The panellist highlighted the key findings of a recent OECD survey on the importance of corporate compliance programmes, which found that avoiding prosecution and protecting a company’s reputation were the greatest motivators for implementing compliance programmes and that, in States where foreign bribery offences were actively investigated and prosecuted, companies were more likely to adopt and implement such programmes. The panellist noted that, in view of that finding, in many States there was a need to increase enforcement efforts and to make such efforts visible to the wider public.

35. In the ensuing discussion, one speaker underscored the importance of Conference resolution 8/6, on the implementation of international obligations to prevent and combat bribery, and she qualified foreign bribery as one of the most pervasive and potentially destabilizing international corruption issues and noted its serious impact on the economic development of countries. She also noted that, despite the obligation stipulated in the Convention to criminalize the bribery of foreign public officials and officials of international organizations, the implementation and effective enforcement of that obligation was often inadequate. She mentioned that her country had made combating foreign bribery a priority and that it had had specific legislation in place for 40 years. Accordingly, her Government had accumulated significant experience in investigating and prosecuting foreign bribery. She expressed appreciation to the secretariat for organizing a panel dedicated to this topic. In particular, given the high number of gaps identified under articles 15, 16, 26, 30, 36, 37 and 39 of the Convention under the first cycle of the Mechanism, she welcomed the conference room paper on effective action against bribery, asked the secretariat to continue reporting on that issue, and expressed hope that more States parties would submit information. She noted that the upcoming special session of the General Assembly against corruption provided an opportunity to reinforce States parties’ commitments and hoped that the political declaration of the special session would send a strong message that States parties would endeavour to ensure compliance with the bribery commitments in the Convention, in particular the commitment of States parties to have in place by 2030 domestic laws criminalizing foreign bribery and actively enforcing domestic and foreign bribery laws.

36. In response to a question on the importance of the liability of legal persons, the panellists agreed that a solid legal framework in this regard was the starting point for successful investigations and prosecutions and that sanctions and investigative and prosecutorial tools must be regulated. The panellist from Brazil highlighted that the ratification in his country of international and regional conventions had put pressure on the legislative branch to comply with the obligations under international law. The panellist from OECD referred to the need to sanction companies beyond just the individual perpetrators because companies were in a position to prevent bribery, benefited from the bribery offences committed and could be a source of useful evidence when cooperating with law enforcement authorities.

37. The panellists agreed that sufficient capacity and capacity-building measures for law enforcement agencies were key to successful investigations, and the panellist from Brazil noted that peer learning from foreign counterparts had been very valuable to their law enforcement agencies. When asked what constituted a major obstacle to effective enforcement of bribery offences, the panellist from the United States highlighted how capacity-building, adequate training and the practical experience gained over time led to the enforcement of bribery offences being continuously strengthened and how incentives for companies to cooperate with law enforcement authorities often led to valuable evidence for an investigation. The panellist from OECD noted the importance of incentives for self-reporting as a means of tackling difficulties in detecting bribery and highlighted the additional challenges that law enforcement authorities faced in complex transnational cases that required international cooperation. The panellist from the Republic of Korea underscored the importance of digital forensic technology, as evidence in bribery cases was difficult to obtain. He explained that, in addition to the use of digital forensic technology, both political will and experienced investigators and prosecutors were crucial for successful enforcement.

38. Another speaker noted that his country had recently amended its legislation to address challenges that arose in the detection and investigation of bribery in the absence of an affected party likely to report a corruption offence to the authorities. Law enforcement could now make use of “trojan horse” software in bribery investigations and engage in undercover operations with a view to gathering evidence by infiltrating criminal networks. His country had also introduced the exemption from sanctioning for anyone voluntarily reporting an act of corruption and providing useful and concrete information for the investigation, but he explained that this instrument should not lead to perpetrators automatically evading sanctioning in cases of transnational bribery. He further highlighted the importance of criminalizing the passive bribery of foreign public officials and underlined the need for international cooperation to effectively prosecute acts of bribery. In this regard, he highlighted a case of swift and successful cooperation with another State party that resulted in the detection of bribery committed in his country by a company from the other State party. Another speaker acknowledged the difficulties in determining the nexus between acts of bribery and losses suffered by States. In this regard, he suggested that non-trial resolutions in bribery cases should take into account the interests and rights of victims of acts of bribery and suggested that States parties should join forces in addressing those complexities.

VI. Technical assistance

39. A representative of the Secretariat made an introductory statement regarding technical assistance needs emerging from the second cycle country reviews ([CAC/COSP/IRG/2020/7](#)) and provided an update of needs emerging from the country reviews that had been identified since the issuance of the note by the Secretariat on that topic, which had been submitted to the Conference at its eighth session, in December 2019 ([CAC/COSP/2019/14](#)). She noted that, as at September 2020, 13 additional States parties had identified needs for technical assistance to enhance the implementation of the Convention, which represented a

substantial increase in the needs identified by 30 of the 44 States that had completed their executive summaries. She reported that this increase in data had allowed for a more substantiated analysis of technical assistance needs in relation to chapter II (Preventive measures) and chapter V (Asset recovery). The representative of the Secretariat noted that capacity-building continued to be the type of need that was most commonly identified, with 177 instances of that type identified, followed by legislative assistance, with 67 such needs identified, and institution-building, with 60 such needs identified. Overall, this represented one third of all needs. Furthermore, the updated analysis showed that all 30 States parties that had identified technical assistance needs had done so for chapter V on asset recovery. She further noted that, reflecting the choice of asset recovery as one of the cross-cutting themes for the session, the three provisions of chapter V for which the most needs had been identified were article 51, on the fundamental principle of the return of assets (related to 32 needs), article 54, on the mechanisms for recovery of property through international cooperation in confiscation (related to 27 needs), and article 52, on the prevention and detection of transfers of proceeds of crime (related to 18 needs). However, taking into consideration the interconnected nature of article 52 and article 14, on measures to prevent money-laundering, it was noted that those two articles represented an aggregate total of 40 technical assistance needs, which represented more than a quarter of all needs identified for chapter V, and nearly 10 per cent of all needs identified to date under the second cycle.

40. The representative of the Secretariat noted that the needs for technical assistance relating to institution-building for chapter V ranged from the creation of a confiscated asset management institution and legislative assistance, such as support in drafting proceeds of crime legislation or establishing a mutual legal assistance regime, to the development of model laws. She reported that, in the category of capacity-building, needs were identified for training, research and technological tools, such as the training of staff on the procedures involved in requesting the return of assets, and the use of information and communications technology to facilitate the management of asset recovery cases.

41. The representative of the Secretariat underlined the highly diverse nature of the needs that had been identified in the reviews under the second cycle. During the first cycle, the checkbox format used to identify needs had lent itself very well to statistical analysis. However, since States parties had opted to have a more open, free text alternative for the self-assessment checklist for the second review cycle, identifying clear trends had become more complex, although that format allowed for a more nuanced analysis. In concluding, she recalled the importance of the outcomes of country reviews in guiding anti-corruption programming and support. Using those country-owned and country-driven priorities as identified through the Mechanism would allow for targeted – and preferably long-term – assistance tailored to the specific needs of each State party to the Convention.

Panel discussion on technical assistance for addressing gaps in the implementation of the provisions on asset recovery of the Convention

42. A panellist from Australia reported on the Pacific Transnational Crime Network, which was an example of effective international law enforcement cooperation. Since 2002, the Network had become a well-established and trusted law enforcement information-sharing network. The speaker highlighted how the multi-agency law enforcement and regional approach was crucial in effectively combating transnational crime. The speaker explained that the Network operated on the basis of declarations of partnership between the transnational crime units of the 20 cooperating countries. The units kept close watch on the transnational crime environment in their respective jurisdictions and shared information about any developments through the Pacific Transnational Crime Coordination Centre. The Centre, along with the secretariat of the Pacific Transnational Crime Network, strengthened regional collaboration and capacity development programmes, including training, subregional meetings and annual conferences. The Centre also published annual assessments of transnational

crime in the region on the basis of information received. The panellist underlined that the Pacific Transnational Crime Network cooperated with other international organizations and national law enforcement agencies beyond the Pacific region.

43. A panellist from Indonesia shared the experience of his country in establishing a beneficial ownership transparency regime. The process of creating a domestic legal framework had been initiated through a study in 2016, followed by a second, more comprehensive gap analysis in the period 2017–2018. Both studies had been supported by the United States Agency for International Development. The results included concrete recommendations and action plans, such as the short-term enactment of regulations and decrees with a view to the later adoption of a dedicated beneficial ownership law, the establishment of a beneficial ownership registry system and the conducting of a pilot project to assess the comprehensiveness of the current data available. The results had highlighted the importance of awareness-raising and developing information materials for the public. In 2018, a presidential regulation was enacted establishing the necessary legal regime. The following year, two ministerial regulations created an online beneficial ownership registration and verification mechanism for the authorities. Failure to comply was subject to administrative sanctions. The panellist explained that the national strategy on corruption prevention for the period 2019–2020 also included a beneficial ownership action plan, which focused on strengthening the level of compliance. The panellist noted that, despite those successes, challenges remained, including the private sector's compliance in reporting beneficial ownership information, the need to develop more detailed guidance on beneficial ownership identification for certain types of companies, the integration of beneficial ownership data held by different ministries, enhancing compliance with the online registration system, and the effective implementation of the ministerial regulation on the verification mechanism. The panellist noted the support provided by UNODC to address those challenges through technical assistance and capacity-building.

44. The panellist from Ethiopia shared some of the experiences of his country in strengthening the Ethiopian asset recovery regime with support from UNODC and the StAR Initiative. The panellist started by highlighting the capacity-building support received following the first cycle review of Ethiopia. One example of such assistance as provided by UNODC was the legislative drafting support for the revision of the Protection of Witnesses and Whistleblowers of Criminal Offences Proclamation. He noted with gratitude the on-site preparatory support provided by UNODC in preparation for the review of Ethiopia under the second review cycle. Other forms of support had included capacity-building workshops and different types of exchanges and experience-sharing. Those forms of assistance had been very helpful in guiding efforts to strengthen the institutional asset recovery framework of Ethiopia in line with the Convention. Through the StAR Initiative, Ethiopia had also received assistance in preparing comprehensive draft legislation on asset recovery. Finally, the panellist noted how the asset recovery directory of the Office of the Attorney General had greatly benefited from the support of UNODC.

45. Following the panel presentations, one speaker emphasized how her country viewed technical assistance delivery as a part of their commitment to enhancing the implementation of the Convention. She noted that such assistance in strengthening capacities benefited not only recipients but also donor countries, as stronger counterparts were essential for effective international cooperation. In that regard, the speaker cited support provided at the global and regional levels, including support provided by UNODC to the justice sector, in particular to anti-corruption units in areas such as strategic case planning, case management and asset forfeiture strategies. Moreover, the speaker referred to support provided by her country to strengthen procurement platforms in the efforts to respond to and recover from the COVID-19 pandemic and for future crises. In outlining some new programmatic efforts of her country, the speaker referred to a training and mentoring programme aimed at strengthening international law enforcement cooperation in corruption cases involving her country. Another project mentioned by the speaker focused on

improving regional cooperation in the area of asset seizure and confiscation by setting up asset management networks and institutions and building capacities across South-Eastern Europe. In concluding, the speaker underscored the value of the Implementation Review Mechanism as a tool for identifying technical assistance needs and encouraged all States parties to publish their full country reports on the UNODC website.

VII. Other matters

46. No issues were raised under this item.

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

47. At its first meeting, on 16 November 2020, the Implementation Review Group adopted the provisional agenda for the twelfth session of the Implementation Review Group (see annex).

IX. Adoption of the report

48. The Implementation Review Group adopted the report on its second resumed eleventh session by means of a silence procedure on 11 December 2020.

Annex

Provisional agenda for the twelfth 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 discussions.
 5. Technical assistance.
 6. Other matters.
 7. Provisional agenda for the thirteenth session of the Implementation Review Group.
 8. Adoption of the report of the Implementation Review Group on its twelfth session.
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