Environmental Crime and Corruption Working Group

Global Civil Society Coalition for the UNCAC

# Using the next phase of the Implementation Review Mechanism to address corruption linked to crimes that affect the environment

**Submission of the Global Civil Society Coalition for the UNCAC's Environmental Crime and Corruption Working Group Special Session of the Conference of the States Parties**

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## Introduction

Corruption is a major enabler of crimes that affect the environment (CAE) and undermines environmental protection, the rule of law, human rights, economic stability and security. Bribery, embezzlement, abuse of functions, conflicts of interest and other forms of corruption facilitate illegal logging, mining, fishing, wildlife and waste trafficking, and pollution.[1] Corruption linked to CAE contributes to environmental degradation, biodiversity loss and climate change.[2] The UNCAC provides a powerful framework for addressing this corruption; however, its criminalization, law enforcement, inter-agency coordination, international cooperation and other provisions are not used systematically to address this problem.

At CoSP11, States Parties adopted Resolution 11/9 on preventing and combating corruption as it relates to crimes that affect the environment. The Coalition's Environmental Crime and Corruption Working Group (ECC WG), which brings together nearly 280 civil society representatives globally and is chaired by the Wildlife Justice Commission, has recently published a Civil Society Guide to Promoting Implementation of Resolution 11/9.[3] **In particular, the guide**

[1] This includes both pollution crimes and pollution that is not illegal in itself but is enabled by corruption, for example through corrupt permitting, inspections or enforcement.

[2] Organized environmental crime is widely regarded as the third-largest criminal sector in the world, generating hundreds of billions of dollars annually, and frequently linked to corruption, fraud, money laundering and other serious offenses. See Christian Nellemann et al., eds., *World Atlas of Illicit Flows: A RHIPTO-INTERPOL-GI Assessment* (Oslo: RHIPTO Norwegian Center for Global Analyses, INTERPOL and the Global Initiative Against Transnational Organized Crime, 2018), which estimates that organized environmental crime generates USD 110–281 billion annually in criminal proceeds, see: http://www.rhipto.org/ and http://www.interpol.int/.

[3] Global Civil Society Coalition for the UNCAC, Working Group on Environmental Crime and Corruption, *A Civil Society Guide to Promoting Implementation of Resolution 11/9: Advancing Action at the National Level to Combat Corruption Linked to Crimes That Affect the Environment* (Vienna: Global Civil Society Coalition for the UNCAC, 2026), https://uncaccoalition.org/resources/promoting-implementation-of-resolution-11-9-preventing-and-combating-corruption-as-it-relates-to-crimes-that-affect-the-environment/. The guide reproduces and analyzes the adopted text of each operative paragraph of Resolution 11/9, sets out key policy and implementation measures, provides good-practice examples with direct links to sources and lays out how to use the resolution to advance action at the national and global levels. For the full text of Resolution 11/9, see https://www.unodc.org/corruption/en/cosp/conference/session11-resolutions.html#Res.11-9.

**highlights that the second phase of the Implementation Review Mechanism (IRM) provides an important opportunity to assess how existing UNCAC frameworks are being applied in practice to combat corruption linked to these crimes, identify gaps and good practices, and support stronger implementation**.

## How ECC issues relate to the second phase of the IRM: Chapters III and IV

The first cycle of the second phase, beginning in 2027, will review Chapters III and IV. Resolution 11/2, adopted at CoSP11, places greater emphasis on implementation in practice in the next phase, including impact and the results achieved. This is particularly important for CAE and corruption, where the problem is often that laws exist but are not implemented effectively. We encourage States Parties and peer reviewers to use the review to examine how the chapters under review are being applied to corruption that enables CAE. This should cover not only legislation but also enforcement and compliance measures, institutional capacity and independence, inter-agency cooperation, financial investigations, sanctions, international cooperation, engagement with non-governmental stakeholders and the impact and results achieved.

Resolution 11/2 raises the bar for civil society contributions and transparency in the country review process compared to the first phase. The publication and updating of review timelines can help civil society organizations prepare and engage in the process. The resolution also encourages States under review to consider information provided by civil society in preparing country reports, and civil society contributions can be reflected in an annex to these reports. These modalities and other improvements, while voluntary, provide opportunities for more transparent and inclusive country reviews. We urge States to make full use of these opportunities to ensure meaningful civil society participation and more comprehensive reviews.[4]

The revised self-assessment checklist (SACL) provides space for States to report on the implementation of CoSP resolutions, which is a clear entry point for reporting on Resolution 11/9 and other relevant resolutions.[5] In Part Three of the revised checklist, States Parties are asked to "provide information on any other measures taken relating to the implementation of the Convention (this may include broader developments or difficulties encountered and measures

[4] For more information on civil society participation in country reviews, see the Coalition's Guide to Transparency and Participation in the IRM, https://uncaccoalition.org/resources/guide-to-the-irm/; the UNCAC Review Status Tracker, https://uncaccoalition.org/resources/review-status-tracker; and the UNCAC Review Transparency Pledge, https://uncaccoalition.org/participate/campaigns/transparency-pledge.

[5] Alongside Resolution 11/9, relevant resolutions include Resolution 8/12 on corruption as it relates to crimes that have an impact on the environment; Resolution 10/5 on corruption and organized crime; Resolutions 9/7 and 10/6 on beneficial ownership; Resolution 10/8 on the protection of reporting persons; Resolution 10/9 on public procurement; Resolution 11/3 on implementation in small island developing States, which addresses climate finance governance; and Resolution 11/7 on political finance transparency. See the Coalition's *Analysis of CoSP11 Resolutions* (2026), https://uncaccoalition.org/resources/analysis-of-cosp11-resolutions/.

taken to implement relevant resolutions of the Conference) and, if applicable, their implementation in practice."[6] We encourage States Parties to use the SACL to report on these issues as they relate to addressing environmental crime and corruption, and to meaningfully involve civil society in preparing their responses to the SACL and at other key stages of the review.[7]

## How country reviews can assess key issues related to corruption and CAE

This section links key issues in tackling corruption linked to CAE to relevant operative paragraphs (OPs), or commitments, of Resolution 11/9. It also identifies the relevant UNCAC articles in Chapters III and IV that can be considered in country reviews.

**1. Criminalization and accountability (OP 9; Articles 15, 16, 17, 19, 21, 23, 24, 25, 26, 29 and 30).** Resolution 11/9 urges States Parties to hold liable any legal or natural persons that perpetrate an act of corruption as it relates to CAE. Reviews should examine whether legal persons can be, and are in practice, held liable, and whether sanctions are effective, proportionate and dissuasive. They should also examine whether offenses such as bribery, including private sector bribery, embezzlement, abuse of functions, money laundering and obstruction of justice can be, and are, applied to corruption linked to these crimes, including corruption surrounding permits, licenses, concessions, procurement procedures, inspections and enforcement. Reviews should also look at the management of climate finance and other environmental funds to prevent and combat embezzlement, diversion and misuse of such funds (see also Resolution 11/3).

**2. Integrity, independence and inter-agency cooperation (OPs 2, 5 and 10; Articles 36, 38 and 39).** Resolution 11/9 calls for stronger capacity to detect, investigate, prosecute and adjudicate these cases, for authorities that can carry out their functions free from undue influence and with the necessary resources, and for timely information-sharing among relevant authorities. Reviews should examine whether environmental agencies, anti-corruption bodies, financial intelligence units, police, prosecutors, customs, border authorities and regulators cooperate effectively; whether referrals are acted upon; and whether the institutions involved have the authority, resources and independence needed to perform their functions.

**3. Following the money (OPs 10, 11, 13 and 14; Articles 23, 31 and 40, with links to Chapter V).** Resolution 11/9 calls on States Parties to deny safe haven to the proceeds of this corruption, to strengthen cooperation in tracing, freezing, seizing, confiscating and returning them, and to enhance the use and sharing of beneficial ownership information. Reviews should assess whether CAE are treated as predicate offenses for money laundering, whether parallel financial

[6] Implementation Review Group, revised self-assessment checklist, CAC/COSP/IRG/2026/CRP.7/Rev.1 (2026), https://track.unodc.org/uploads/documents/UNCAC/WorkingGroups/ImplementationReviewGroup/31Aug-4Sep2026/CAC-COSP-IRG-2026-CRP.7-Rev.1.pdf.

[7] Reviews should also identify specific technical assistance needs (priority sectors and areas) to strengthen assistance delivery to countries to build the capacity of States to tackle corruption related to CAE; civil society actors have an important role to play in the design, delivery and monitoring of assistance, both as providers and recipients.

investigations are undertaken, and whether authorities can access and use adequate, accurate and up-to-date beneficial ownership information. Reviews should examine the tracing, freezing, seizure and confiscation of proceeds and the results of asset recovery efforts, including whether returns benefit communities affected by environmental harms and support environmental restoration.

**4. Financial institutions and service providers (OPs 14 and 15; Articles 23, 24, 31 and 40, with links to Articles 14 and 52).** Resolution 11/9 calls for stronger regulatory and supervisory regimes and effective internal controls to prevent financial institutions and relevant service providers[8] from being misused to facilitate corruption and related illicit financial flows linked to CAE. Reviews should examine the scope and effectiveness of relevant anti-money-laundering obligations, supervision, suspicious transaction reporting and sanctions, including in high-risk professional and commercial services.

**5. International cooperation and investigative tools (OPs 5, 10, 11 and 12; Articles 42, 43, 44, 46, 47, 48, 49 and 50).** CAE and associated corruption are frequently transnational. Resolution 11/9 calls on States Parties to strengthen cooperation in criminal matters, to consider assisting each other in civil and administrative investigations and proceedings, and to make use of Articles 49 and 50 on joint investigations and special investigative techniques. Reviews of Chapter IV should examine the effectiveness and timeliness of mutual legal assistance, extradition and other cooperation in these cases, including cooperation in civil and administrative matters where permitted, and the availability and effective use of joint investigations and special investigative techniques, with appropriate safeguards. To strengthen cooperation in investigations, reviews could also examine whether States Parties have made information-sharing easier through data standardization and mutual access to platforms and databases, with appropriate safeguards.

**6. Reporting, protection and participation (OPs 3, 6 and 7; Articles 32, 33 and 35, with links to Chapter II, Articles 10 and 13).** Resolution 11/9 calls for confidential, accessible, diversified, reliable and inclusive reporting systems, for the active participation of civil society, non-governmental organizations and community-based organizations, and for public access to relevant information so that the public can exercise oversight, in efforts to combat corruption linked to CAE. The resolution also recognizes the vital role of Indigenous Peoples and local communities, whose knowledge and evidence can help reviewers identify implementation gaps.[9] Reviews should assess whether reporting channels are confidential, accessible and trusted, and whether reporting persons, witnesses, victims and others who expose wrongdoing are protected

[8] Including lawyers, accountants, notaries, trust and company service providers, real estate professionals.
[9] See Indigenous organizations and authorities, *Communication addressed to the United Nations on the situation of Indigenous Peoples in relation to illicit economies and organized crime in Latin America* (May 2026), https://amazonwatch.org/wp-content/uploads/2026/05/Carta-Ingles.pdf. See the *Civil Society Guide to Promoting Implementation of Resolution 11/9* (September 2026), and the Working Group's Environmental Crime and Corruption Compendium of gaps and good practices, https://uncaccoalition.org/participate/campaigns/ecc-compendium.

from retaliation. Reviews should also assess civic space in the country[10] to determine the ability of civil society actors, including environmental defenders and affected communities, to contribute safely.

## Conclusion

The second phase of the IRM provides an important opportunity to assess how the UNCAC is applied in practice to tackle corruption linked to CAE and to advance implementation of Resolution 11/9. The Environmental Crime and Corruption Working Group encourages States Parties to address these issues in country reviews and meaningfully engage civil society at key stages of the review process. It stands ready to support implementation through its guide, member expertise and civil society evidence.[11]

[10] Examples include restrictive laws that make it challenging for CSOs to register, be established or operate; strategic lawsuits against public participation (SLAPPs) used to intimidate and silence CSOs and journalists; and barriers to access to information. See CIVICUS Monitor, https://monitor.civicus.org/.
[11] For more information about the ECC Working Group and to share information on implementation efforts, good practices and other developments, please contact: ecc@uncaccoalition.org.