EMBASSY & PERMANENT MISSION OF DENMARK Vienna

Global Civil Society Coalition for the UNCAC

TRANSPARENCY INTERNATIONAL the global coalition against corruption

GOVERNMENT ACCOUNTABILITY PROJECT

CIFAR CIVIL FORUM FOR ASSET RECOVERY

EVENT ON THE MARGINS OF THE
SECOND RESUMED SESSION OF THE 17TH UNCAC IRG

Priorities for CoSP 12 Resolutions from a Civil Society Perspective

The CoSP provides a vital platform for advancing global anti-corruption commitments. This event will highlight key implementation gaps and emerging challenges identified by civil society and present priority areas for action ahead of the next CoSP 12 in Uzbekistan in 2027.

The discussion will seek to inform ambitious, concrete and meaningful resolutions that strengthen the implementation of the UNCAC.

Thursday, 5 November 2026

13:45–15:00 (CEST)

Room M3, Vienna International Centre I Online

UNCAC and Access to Information

David Banisar, co-chair UNCAC Coalition

Why Public Access to Information is Important

- Makes corruption easier to investigate and identify
- Improves intergovernmental information sharing
- Deters corruption
- Improves public trust

UNCAC Obligations

Article 10"Public reporting"

each State Party shall…take such measures as may be necessary to enhance transparency in its public administration including… Adopting procedures or regulations allowing members of the general public to obtain, where appropriate, information on the organization, functioning and decision-making processes of its public administration

- Adopting procedures or regulations allowing members of the general public to obtain, where appropriate, information on the organization, functioning and decision-making processes of its public administration
- Publishing information, which may include periodic reports on the risks of corruption in its public administration

- **Article 13 on"Participation of society"**

Each State Party shall take appropriate measures…to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations and community-based organizations…This participation should be strengthened by such measures as:

(a) Enhancing the transparency of and promoting the contribution of the public to decision-making processes;

(b) Ensuring that the public has effective access to information;

§ **Article 9. Public procurement and management of public finances**

§ **Article 8. Codes of conduct for public officials**

Regional anti-corruption law

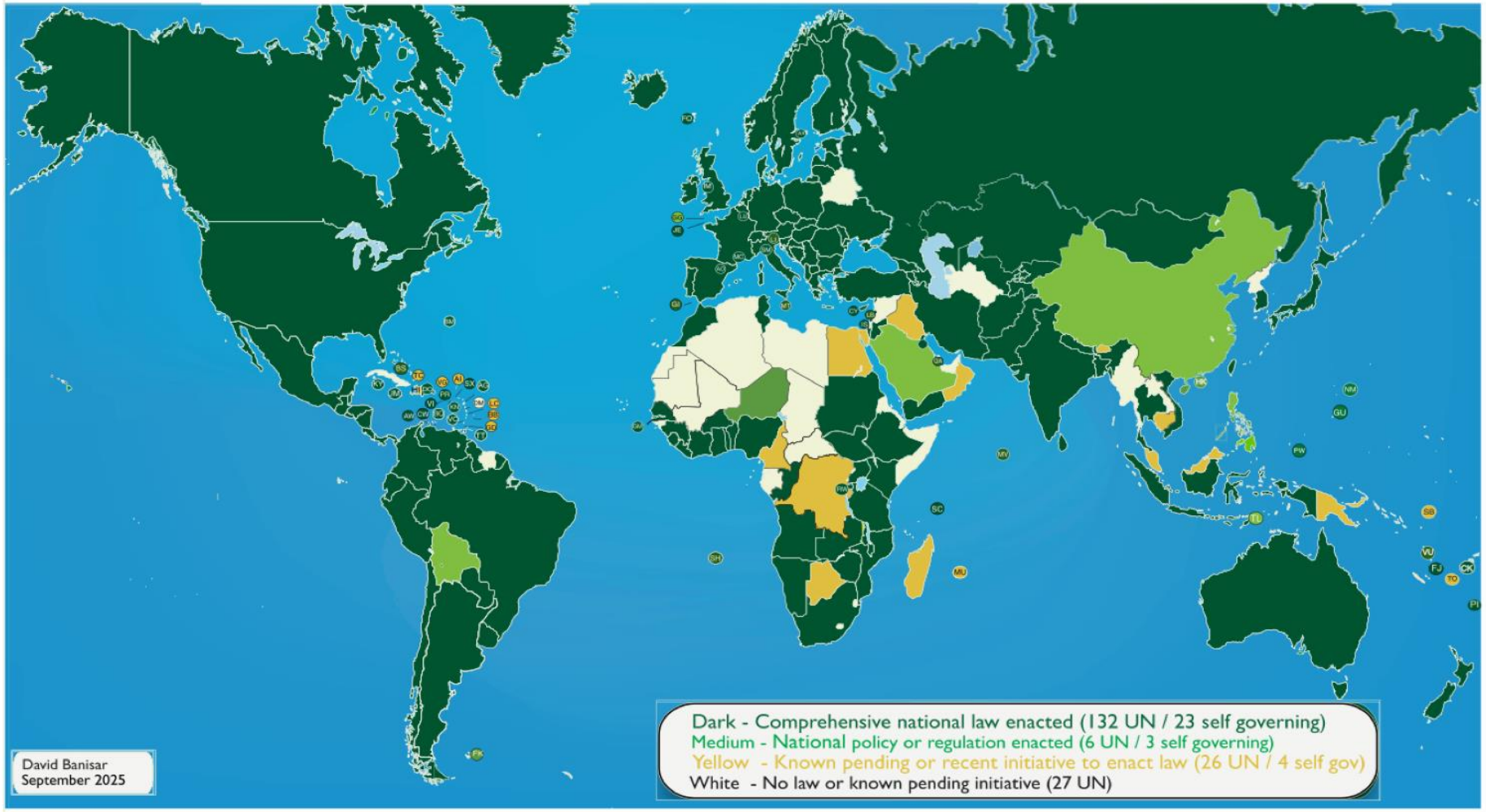
Other International Obligations

- Sustainable Development Goals

  Target 16.10 “ensure public access to information and protect fundamental freedoms

- Human Rights
- Environmental Law

National Right to Information Laws, Regulations and Initiatives 2025



Why is UNCAC Action Needed

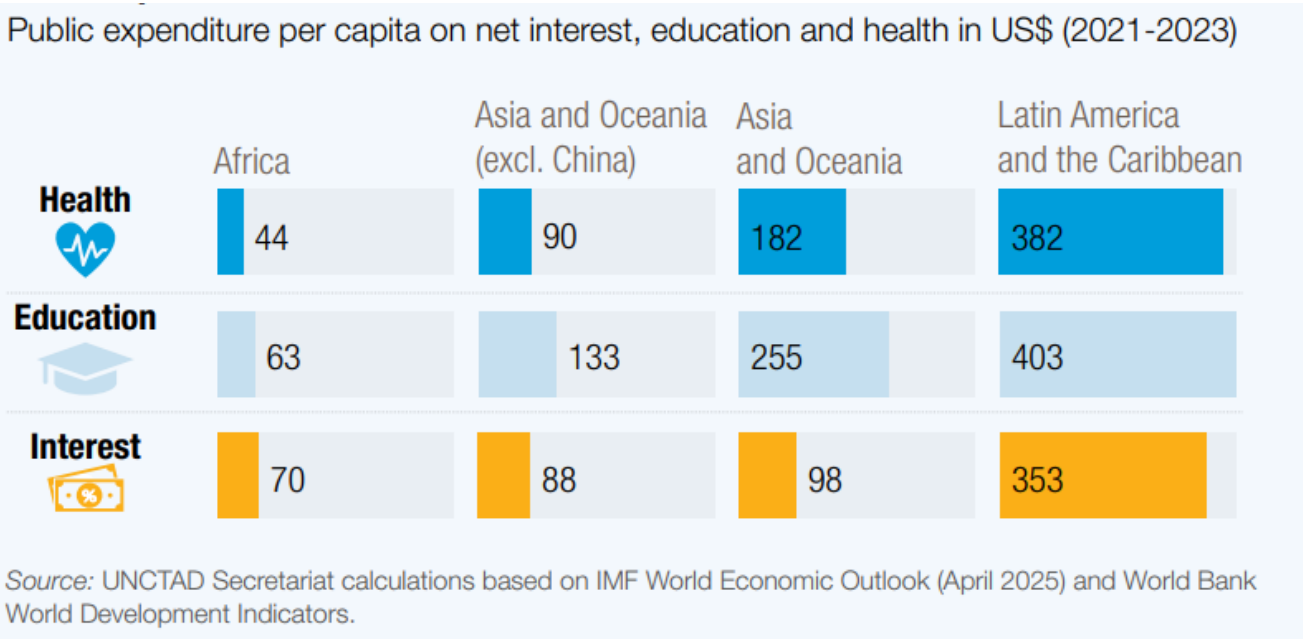
- Lack of standards and sharing of best practices
- Strong demand in 2nd Cycle by states for technical assistance
- 1/3 of states still do not have comprehensive law
- Limited public access to information in crucial areas including asset recovery and enforcement

What is Needed

- CoSP resolution setting standards on legal obligations, modes of access, mandatory publication
- UNODC guidance on standards, best practices
- Increased technical assistance
- Improved transparency of UNCAC documents and engagement with civil society

IS CORRUPTION IN PUBLIC DEBT A PROBLEM?

3.4 billion people
live in countries that spend more on interest than on health or education



Opaque debt increases the risk of corruption:

- ❑ Opaque lending practices
- ❑ Off-budget loans
- ❑ Misallocation and embezzlement
- ❑ Weak expenditure and oversight

LIMITATIONS: LACK OF TRANSPARENCY AND ACCOUNTABILITY ON PUBLIC DEBT MANAGEMENT

"De Jure"

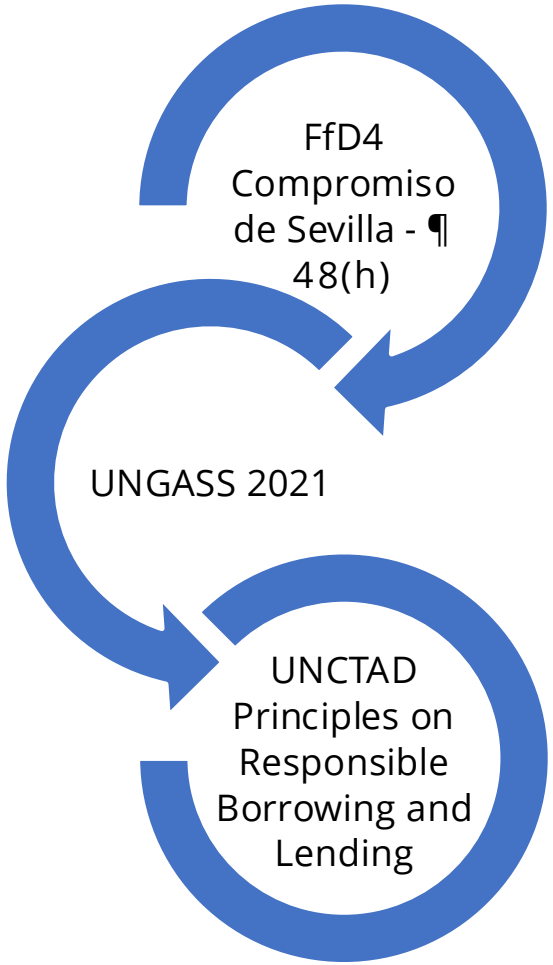
- Less than **50%** of the countries include debt disclosure reporting requirements in domestic legal frameworks.
- Lack of laws that regulate the **confidentiality** of public debt, and alignment with RTI regulation.
- Limited accountability mechanisms and mandates: **only 60% of parliaments** have laws requiring to ratify loan agreements.

"De Facto"

- Lack of prioritisation, opportunities by independent and opposition MPs, capacity and skills, and integrity by parliamentarians.
- Complexity of public debt instruments, threats against independence, lack of information and capacity, fragmented responsibilities and coordination among agencies.

THE ROLE OF UNCAC IN PREVENTING CORRUPTION IN SOVEREIGN DEBT

Art. 9.2	• Prevention – management of public finances
Art. 10	• Proactive disclosure and public reporting
Art. 13	• On civil society participation, and access to information
Art. 15-17	• On bribery and embezzlement
Art 34	• On the consequences of corruption



CLOSSING THE LOOPHOLES: OPPORTUNITIES FOR CoSP 12

- Setting updated global normative standards that guide implementation of Article 9 (2) in relation to public debt and related provisions on public reporting, civil society participation, bribery and enforcement.
- Strengthening debt transparency through reporting obligations and coverage (Art. 10).
- Enhancing robust accountability of public finances through increased capacity of oversight institutions (parliaments and SAIs) and enabling environment for CSO monitoring.
- Cooperating to address loopholes in legal frameworks that enable corruption in public financial and debt management.

Thank you

Daniela Patiño Piñeros
Programme Lead Public Resources
Transparency International
dpatignopigneros@transparency.org

Asset and interest declarations: why the CoSP should give guidance

Priorities for CoSP12 resolutions from a civil society perspective

5 November 2026

Global Civil Society Coalition for the UNCAC

Declarations are a proven and widespread anti-corruption tool…

Global Civil Society Coalition for the UNCAC

The UNCAC calls for:

Art. 7(4)	Systems that **prevent conflicts of interest**
Art. 8(5)	Declarations on **outside activities, employment, investments, assets, substantial gifts**
Art. 9(1)	Declarations of interest by public procurement staff
Art. 52(5)	**Financial disclosure,** sanctions for non-compliance, sharing information to investigate and recover proceeds

Related articles including:

Art. 20 (**illicit enrichment**),
Art. 52(6) (foreign financial accounts),
Art. 12 (private sector)

Evidence shows declarations help to:

Prevent conflicts of interest

Reveal private interests that could affect public decisions

Detect illicit enrichment

Expose unexplained wealth by comparing declarations over time and with other data

Support investigations

Give investigators a starting point to trace and recover assets

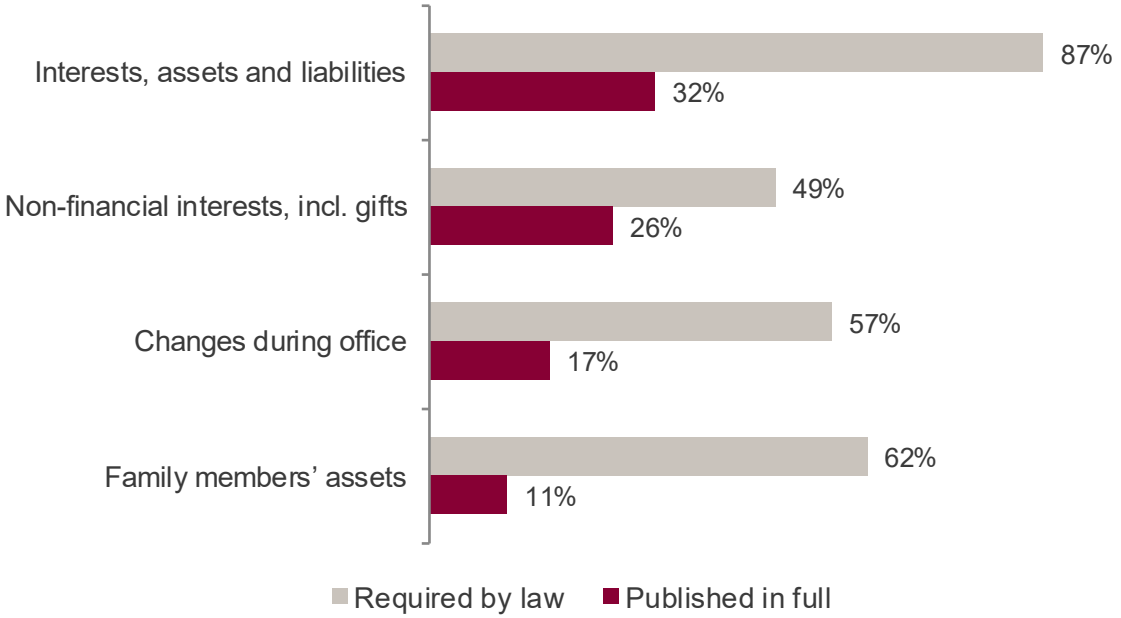
+160 countries require public officials to declare assets and interests

… Yet, this potential is not fulfilled in practice

Global Civil Society Coalition for the UNCAC

Declarations are often **incomplete**, **rarely verified**, **hard for the public to access and use**, and **blind to assets held abroad**

PUBLIC DISCLOSURE:



Source: Coalition and GDB research in 76 countries in Europe, Latin America and the Caribbean, and Africa (% of countries)

324 recommendations
on Art. 8 received by 108 States in UNCAC reviews

- **Robust systems are rare**: they combine verification, random audits, public disclosure and sanctions
- Declaration systems **often do not cover all** relevant officials
- **Verification is not a priority**; some declarations open only by court orders

Source: UNODC study on implementation of Ch. II and V (Dec. 2025)

Why CoSP guidance is needed now?

Global Civil Society Coalition for the UNCAC

There are no global standards for reporting, managing and disclosing declarations, and too little information exchange between jurisdictions

- **No dedicated resolution:** The CoSP has never adopted a dedicated resolution or set out what an effective declaration system can look like
- **Outdated guidance:** UNODC's last thematic compilation on financial disclosure is from 2018 (background paper)
- **Digitalization is reshaping the field:** At CoSP11, about 20 States reported reforms: wider coverage, electronic systems, stronger oversight, including of high-risk officials
- **Declarations depend on other data, links with adopted resolutions on** political finance (11/7), beneficial ownership (9/7, 10/6), procurement (10/9)
- **Need to better identify and address technical assistance needs**

Good practices and tools already exist across regions

Global Civil Society Coalition for the UNCAC

Wide scope of declarants

Government, Parliament, public sector, Judiciary; incl. family members

e.g. Moldova, Ukraine, Croatia, D. Rep. or Mexico

Transparency

Declarations published online, free public access

e.g. Moldova, Romania, Lithuania or Serbia

Verification

E-filing; timely and updated; verification of data submitted and risk-based checks

e.g. Fr., Mold., Armenia, Norway, Senegal or Nigeria

Comprehensive declarations

Financial and non-financial assets, interests, liabilities, gifts

e.g. UK, Netherl., Albania, Montenegro or Bulgaria

Open data formats

Machine-readable, searchable portals, bulk downloable data

e.g. Chile, Brazil, N. Macedonia, France or Ukraine

Link to other data

Cross-checks with other state registers; Unique identifiers

e.g. Ukraine, France, Latvia or Romania

An available tool: the **Treaty on Exchange of Data for the Verification of Asset Declarations** lets authorities exchange data to verify declarations

A CoSP resolution could call for:

Global Civil Society Coalition for the UNCAC

Wide scope	• Declarants include a wide range of public officials, and family members • Covers assets, income, liabilities, interests, gifts, foreign and virtual assets
Verification	• Reliable information ensured by Independent bodies with resources and legal powers • Published verification statistics and outcomes
Transparency	• Prompt online publication and free access • Open data, machine-readable, bulk downloadable formats • Differentiated levels of publication and access to address privacy concerns
Interoperability	• E-filing, unique identifiers, • Enable interconnection with state registers (procurement, BO, company, land, etc.)
Sanctions	• Proportionate, dissuasive sanctions for non-compliance and for false information
Asset recovery	• Trace undeclared foreign assets; Reinforce links with asset recovery
Follow-up	• UNODC and Working Group on Prevention: compile and share good practices, challenges and lessons learned; elaborate minimum principles, including towards a common open-data standard for declarations, and map international exchange channels and legal obstacles

→ ***Reflecting these calls in the CoSP12 resolutions is an opportunity to provide updated global standards and guidance for effective asset and interest declaration systems***

THANK YOU

Ana Revuelta Alonso,
Analyst & Regional Coordinator for Europe

ana.revuelta@uncaccoalition.org

Asset Recovery Working Group

Global Civil Society Coalition for the UNCAC

CIVIL SOCIETY PRIORITIES FOR STRENGTHENING ASSET RECOVERY AND RETURN

1. STRENGTHENING INTERNATIONAL COOPERATION, TRANSPARENCY AND ACCOUNTABILITY IN ASSET RECOVERY

- **Strengthen cooperation and timely information-sharing between requesting and requested States**, including on the identification, tracing, freezing, confiscation and return of assets.
- **Strengthen accountability and oversight** through clear institutional responsibilities, appropriate independent oversight and transparent decision-making across jurisdictions.
- **Promote transparency throughout the asset recovery process**, including public access to relevant information on frozen, seized, confiscated and returned assets, recovery costs, return agreements and the final use of recovered assets, subject to applicable legal safeguards.
- **Encourage public reporting and the exchange of good practices** to improve transparency, assess progress and support the implementation of existing UNCAC commitments.

Asset Recovery Working Group

Global Civil Society Coalition for the UNCAC

CIVIL SOCIETY PRIORITIES FOR STRENGTHENING ASSET RECOVERY AND RETURN

2. EFFECTIVE ASSET MANAGEMENT

- **Strengthen the implementation of Article 31(3) of UNCAC,** building on existing CoSP commitments and non-binding guidelines on asset management.
- **Encourage States Parties to establish or strengthen effective and adequately resourced asset management systems,** with clear institutional mandates and responsibilities.
- **Promote effective safeguards throughout the asset lifecycle,** including risk-based management, preservation of asset value, transparent accounting of costs and appropriate oversight over the use and disposal of assets.
- **Strengthen international cooperation, technical assistance and the exchange of good practices** to address operational challenges and support national asset management capacities.

Asset Recovery Working Group

Global Civil Society Coalition for the UNCAC

CIVIL SOCIETY PRIORITIES FOR STRENGTHENING ASSET RECOVERY AND RETURN

3. ENSURING THAT ASSET RECOVERY AND RETURN BENEFIT PEOPLE AND COMMUNITIES

- **Promote consideration of human rights and corruption-related harm in asset recovery and return,** including the interests of victims and affected communities, consistent with applicable international obligations.
- **Strengthen cooperation between anti-corruption authorities, national human rights institutions and relevant international mechanisms** to exchange expertise, identify corruption-related harm and support effective asset recovery and return.
- **Promote meaningful participation of affected communities and civil society in relevant asset recovery and return processes**, including through access to information and opportunities for consultation, subject to applicable safeguards.
- **Encourage appropriate remedies for victims and accountability in the use of returned assets**, including compensation, reparation or social reuse where appropriate, and safeguards to ensure that recovered assets benefit their intended beneficiaries.

Corruption harms people

UNCAC Article 35: anyone who suffers damage from corruption should be able to seek compensation



Physical harm

Poisoned school meals; collapsed buildings and bridges



Property and livelihoods

Land titles changed by bribery; forests cleared by illegal loggers



Emotional and moral harm

Grief of families; moral injury when institutions are corrupted



Human rights harm

Rights to life, health, food, water and education



Collective harm

Polluted environments; lost trust in public institutions

Our ask: make room in UNCAC for the people harmed by corruption: on the agenda, and by sharing national practice and case information.