

Resolution 11/2:

Second phase of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption (“IRM next phase”)

Introduced by: Qatar

Co-Sponsors: Albania, Australia, Brazil, Canada, Central African Republic, Chile, China, Egypt, European Union and its 27 members, Honduras, Japan, Lebanon, Niger, Norway, Pakistan, Rwanda, Saudi Arabia, Seychelles, Somalia, State of Palestine, Switzerland, Togo, United Arab Emirates, United Kingdom of Great Britain and Northern Ireland, United Republic of Tanzania

Highlights:

- **Experiences and lessons learned from the first phase:** Importantly, the preamble expresses that the experiences and lessons learned during the development, implementation and performance of the Implementation Review Mechanism’s (IRM) first phase should be taken into account, to build on the IRM’s achievements. *This is important because significant weaknesses in the first phase of the IRM are [well-documented](#) and have hindered the IRM’s credibility and effectiveness. Therefore, the lessons learned must be adequately addressed in the next IRM phase to make the review mechanism more impactful in improving UNCAC implementation on the ground.*
- **Engaging stakeholders in reviews and using their information:** The preamble recalls UNCAC CoSP [Resolution 8/2](#), and makes an important reflection about the participation of non-state actors in reviews under the first phase: “recognizing the endeavour and existing practice of States Parties to involve relevant stakeholders in country reviews, for example, in the majority of the direct dialogues conducted under the first and second cycles...” Specific ways for States to engage civil society, non-governmental organizations, community-based organizations and other relevant stakeholders are laid out in the following ways:
 - OP9(c) specifies that country reports shall feature supporting information in an annex to the report that contains relevant information regarding the review process, such as information on engagement at the national level with all relevant stakeholders invited by the State Party under review. *An invitation to include such information in the country report and executive summary is a new commitment, which was not part of the IRM’s first phase modalities.*

- OP12 calls upon States Parties under review to build on the experience of the first phase and further promote and facilitate the engagement at the national level with all relevant stakeholders, such as civil society, non-governmental organizations and community-based organizations such as (but not limited to) in the course of the country visits.
- OP13 encourages States Parties under review to allow for the consideration of information provided by relevant stakeholders in the preparation of country review reports and invites them to include such information provided by these stakeholders in the annex to the country report. *This new modality is an important new entry point for civil society's possible input under the next phase.*
- **Publication of country review reports:** The preamble notes that the majority of States Parties that have completed their country reviews for both the first and second cycles have published their country review reports. OP13 encourages States Parties under review to publish their country review reports, or parts of them, on the country profile pages of the IRM.
- **Country reviews to begin in 2027:** OP2 states that country reviews will begin in 2027, following the drawing of lots at the eighteenth session of the Implementation Review Group (June 2027), subject to the provisions in the resolution.
- **What country reviews will focus on (scope):** OP4 decides the scope for what reviews in the next phase will cover. The 4 areas of focus are below (taken verbatim from the resolution)
 - **Follow-up on prior review observations (recommendations):** “progress achieved in connection with the observations on the implementation of the articles under review contained in previous country review reports, including successes, good practices and challenges”;
 - **Addressing identified challenges or any other findings contained in country review reports and their implementation in practice:** “any explanations of how the challenges identified or any other findings contained in such reports have been addressed, and their implementation in practice, including **examples of results achieved** that States Parties under review decide to share”,
 - **Technical assistance received and whether further needed:** “whether technical assistance requested in relation to the country review reports has been provided to improve the implementation of the Convention, and if technical assistance would be further needed to support implementation”,
 - **Additional measures taken since previous previous country reviews and their implementation in practice:** “other information on measures taken relating to the implementation of the Convention as provided by the State Party under review, and, if applicable, their implementation in practice.”

Significantly, the scope is broader than what was envisioned in the terms of reference for the IRM. The new scope includes reporting on measures taken since the country reviews were carried out. This element is crucial since it has been 10-15 years since many country reviews from the first phase have taken place. Therefore, findings from the earlier reports may be out of date, and there are likely to be additional developments that should be considered (such as actions taken by the government to try and address

current corruption challenges that a country faces). Assessing these developments will make the review relevant and impactful, and help inform technical assistance, capacity building and policy development efforts.

- **Thematic sequence for reviews:** OPs 6 and 7 outline the sequence for reviewing countries' implementation of UNCAC Chapters, which will be done in the same sequence as the first phase. **Chapters III (Criminalization and law enforcement) and IV (International cooperation) will be reviewed in the first cycle (within 5 years if reviews stay on track) and Chapters II (Prevention) and V (Asset recovery) in the second cycle.** One approach that countries can take for the second cycle: States can request to have Chapters II and V reviewed separately and consecutively, providing that both reviews are concluded within the duration of the second cycle (within 5 years).
- **Strengthening technical assistance:** Several OP's focus on strengthening technical assistance efforts, drawing on lessons learned from the first phase. Technical assistance is included as part of the scope, as laid out in OP4. OP18 lays out the decision to **strengthen and facilitate the identification of technical assistance needs** in the review process, including by more precisely identifying specific needs and priority sectors by the requesting State. The OP also requests the Secretariat to **"create and maintain an online dashboard of good practices and technical assistance needs as identified in the executive summaries, as well as any technical assistance offered and the outcome of such assistance, as voluntarily provided by States Parties"** TA providers are also invited to take those needs and priorities into account in their programming and to consider the **desired impact and results of such assistance.** *Information should also be included on the partners involved in TA projects, and the publicly available dashboard should be regularly updated (before IRG meetings) to make it useful in informing donors, practitioners, the private sector, civil society and other non-state actors.*
- **Including dates of upcoming country visits and estimated dates for completion of country reviews on the UNODC country profile pages and compiling them into a calendar:** OP17 invites States Parties to include, on a voluntary basis, their upcoming country visit dates and estimated review completion dates on the country profile page of the UNODC. It also requests the Secretariat to compile the information included on the country review pages into a document prepared for each regular and resumed session of the IRG. This would mean updating the calendar three times a year to coincide with IRG meetings, with one regular meeting usually taking place in June and two resumed sessions in August/September, and November.⁵ *This is a new commitment that has the potential to significantly increase the transparency of the review process and allow non-governmental experts to prepare their input according to the different review stages well in advance.*
- **Issuing a press release when reviews are completed:** OP15 urges States Parties to raise awareness about the outcomes of their respective country reviews including by requesting that the secretariat, on a voluntary basis, issue a standardized and concise press release or public announcement regarding the publication of the executive

⁵ See the website of the Implementation Review Group for more details and the schedule for meetings: <https://www.unodc.org/corruption/en/cosp/implementation-review-group.html>.

summary, which should include its link (link to the executive summary). *This is also a new aspect in the IRM. A press statement on the outcomes of the reviews will raise awareness of the findings of country reviews and promote their use by various governmental and non-governmental stakeholders, donors, intergovernmental organizations and other fora.*

- **Reporting on progress after reviews:** OP21 calls upon States Parties to submit, on a voluntary basis, information on measures taken after the completion of their country reviews, including good practices, experiences, and information related to technical assistance, prior to every session of the Conference through a **standardized template**, and make it available on the official website of the Conference. *Reporting after reviews will provide an up-to-date picture of what countries are doing to follow up on country review recommendations and help inform technical assistance and capacity building efforts. This is another important new element for the second phase. However, providing information on follow-up actions taken after reviews are completed is voluntary. We call on all States Parties to report on this follow-up information at each CoSP as recommended to make this a widely established practice.*
- **Keeping government focal points up-to-date:** OP25 requests States Parties to keep the information on their focal points up to date. *Keeping focal points updated is important, and States should ensure this information is publicly available, accessible and up-to-date, further enabling non-state actors to be able to get information on the status of reviews and how they can engage in the country review process. Providing the contact information to the focal points is an additional step governments should take to make it easier for civil society to get in touch with focal points.*

Follow-up actions:

- **Select lots:** OP8 requests that the Implementation Review Group draw lots to select the States Parties under review and the reviewing States Parties at the beginning of each review cycle at an intersessional meeting of the Implementation Review Group.
- **Develop documents for country reviews:** OP9 requests the Secretariat to prepare and provide the Implementation Review Group (IRG) a “**user-friendly self-assessment checklist** for the second review phase, with clear and targeted questions...”, a “**revised model review schedule** country reviews that includes a realistic timeline for completing reviews...” and a “**simplified blueprint for the country review reports and the executive summaries** that reflects the scope of the second review phase ensuring that it captures all essential findings, provides a comprehensive and concise reflection of the review process and outcomes and features supporting information in an annex to the report and contains relevant information regarding the review process, such as information on engagement at the national level with all relevant stakeholders invited by the State Party under review”. *The revised model schedule for carrying out reviews must take into account lessons learned from the first phase where there were long delays in completing reviews. It must develop and effectively implement a model schedule and doable timeline for the 2nd phase that keeps reviews, completion dates and publication*

of documents on track, along with a regularly updated calendar of upcoming review visits and estimated dates for completion of reviews as outlined in OP17.

- **Hold a CoSP special session to adopt the documents:** OP9 also directs the Implementation Review Group to discuss the documents needed for the reviews and **decides to hold a special session of the Conference in Vienna in November 2026**, in place of one day of the second resumed 17th seventeenth session of the IRG, solely for the purpose of formally adopting the documents mentioned above for the conduct of the country reviews. *Importantly, non-governmental stakeholders will be able to participate as observers for this special session of the Conference of the Parties following the regular CoSP rules of procedure.*
- **Provide guidance on length of country reports:** OP11 *requests* that the IRG provide guidance during its 19th session (2028) on the suggested length of country review reports, based on the experience gained from completed reviews, to be indicated for each of the six official languages of the UN. This recommendation to provide guidance is aimed at making them more user-friendly and concise (a lesson learned from the first phase), but still highlighting relevant and important findings and recommendations, along with an annex that can provide more detailed information on laws, regulations, and non-governmental stakeholder engagement in the reviews (as outlined in OP9c and OP12). *States Parties should provide not only information on how stakeholders were engaged, but also how non-governmental stakeholder views were taken into account when developing the report.*
- **Develop a guidance document for completing the self-assessment checklist:** OP11 requests the Secretariat to develop guidance on filling in the self-assessment checklist on the implementation of the respective chapters of the Convention in the next review phase. *It is important for this guidance document to lay out concretely and specifically how countries can report on all aspects of the scope as laid out in OP4, building on the [guidance note](#) that was developed for the first phase.*
- **Hold a Special Session of the Conference on Asset Recovery and Return:** OP3 requests the Asset Recovery Working Group include a discussion on all aspects of the asset recovery and return process as an item on the agenda at its twentieth (2026) or twenty-first (2027) session. This follow-up action aims to meet paragraph 82 of the [UNGASS political declaration](#).

What is missing or could be strengthened:

- **Information on measures taken since previous country reviews should also be provided by non-state actors and the peer reviewers:** In OP4, the scope includes “...as well as other information on measures taken relating to the implementation of the Convention as provided by the State Party under review, and, if applicable, their implementation in practice.” Additional developments that have happened since country reviews have taken place should not just be provided by the State Party under review; peer reviewers should also have the discretion to identify and raise issues, including related to current corruption challenges facing a country since the previous reviews have

been carried out. States Parties and reviewers should use information from non-state actors, as highlighted in OP12, related to additional developments when drafting the country report.

- **Providing more details on how to demonstrate “implementation in practice” and outcomes:** The language on reviewing implementation in practice is vague; the language in OP4 related to implementation states that the scope includes “challenges identified or any other findings contained in such reports have been addressed, and their implementation in practice, including examples of results achieved that States Parties under review decide to share.” For “implementation in practice” to be meaningful, the country under review should demonstrate in a concrete way how the results or outcomes of such implementation is achieving the UNCAC’s objectives. Building upon what was focused on in the first phase, States should provide comprehensive information to enable a full picture by peer reviewing states, including illustrative examples, statistics, information on investigative and enforcement actions, audits, compliance measures and other data to demonstrate the concrete results achieved through implementation. They should also solicit input from non-state actors to achieve a full picture of these efforts.
- **Stakeholder engagement-related elements are mandatory.** It still remains voluntary for States to decide whether and how to engage civil society in country reviews, despite the spirit and intent of Article 13 and other UNCAC articles. However, this resolution provides the UNODC with a mandate to actively promote, encourage, and assist countries in meaningfully engaging stakeholders in country reviews, consider stakeholder information when peer reviewers develop country reports, and reflect these efforts in the country report and executive summary. *To further facilitate the engagement of civil society, States could also provide information on how they can engage in country reviews, including by publishing a call for input for non-state actors and reflecting their input in the country report, as outlined in OP9. We call upon States Parties to adopt the non-governmental stakeholder engagement elements in this resolution for more transparent, inclusive and effective reviews, making this an established practice in the second phase.*⁶
- **Further enhancing transparency of the review process and outcomes:** States Parties are only ‘invited, on a voluntary basis’ to provide up-to-date information on the review timeline, to publish their full country report (or parts of it), and to issue a public announcement once the review’s executive summary is published. The publication of the self-assessment checklist, another crucial document of the reviews, is not mentioned at all.
- **Requiring reporting and publishing information on measures taken after the completion of the country reviews.** See the highlights section above related to OP20 for more details on the voluntary measures.
- **Civil society participation in follow-up and technical assistance:** The resolution does not address engaging civil society in follow-up measures after reviews are carried

⁶ See the Coalition’s full recommendations for the next phase:
<https://track.unodc.org/uploads/documents/UNCAC/WorkingGroups/ImplementationReviewGroup/16-20June2025/CAC-COSP-IRG-2025-NGO-12.pdf>.

out, for example, obtaining civil society input when countries provide information on follow-up measures taken after reviews are completed. The resolution also does not explicitly encourage States to consider involving civil society actors in technical assistance efforts, which is consistent with UNGASS Political Declaration, paragraph 21.

- **Allow civil society to be observers of IRG meetings:** This resolution does not address a longstanding weakness of the review mechanism and of UNCAC fora as a whole: CSOs and other non-state actors have traditionally been excluded from participating as observers of the UNCAC's subsidiary bodies. Even though the UNCAC rules of procedure allow for civil society participation in UNCAC subsidiary bodies, this has not been applied.
- **Linkages with other agreements:** A reference to the Financing for Development Outcome Document, calling for a more transparent, inclusive and efficient IRM did not make it into the resolution.⁷

⁷ The Sevilla Commitment includes a specific commitment supporting full and effective implementation and enforcement of the UNCAC including by supporting a “transparent, inclusive and efficient IRM”, see: “29(d) We commit to full and effective implementation and enforcement of existing obligations under the United Nations Convention against Corruption, 15 including by supporting a transparent, inclusive and efficient Mechanism for the Review of Implementation of the Convention to assist States Parties to the Convention in preventing and combating corruption. Furthermore, we commit to scale up technical assistance and exchange of best practices for the implementation of the Convention upon request;” https://financing.desa.un.org/sites/default/files/2025-11/FFD4%20Outcome%20Booklet%20v5_EN_Digital%205.5x8.5.pdf.