

Analysis of CoSP11 Adopted Resolutions

February 2026



Global Civil Society
Coalition
for the **UNCAC**

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Analysis of all CoSP11 resolutions and decisions

What is included in each analysis?

You will find:

- The country(s) that introduced the resolution and the list of co-sponsoring countries (UNODC's upcoming official CoSP11 final report will include the full and final list of all co-sponsors).
- Each resolution summary includes:
 - Highlights: aspects of the resolution that advance commitments (including new and strengthened ones), as well as aspects of the resolution that reiterate important commitments in the Convention and from past CoSP resolutions, focusing on the Coalition's issues of priority; text in italics is where we have added our own perspectives about the highlights or provided additional information related to the highlights,
 - What is missing or could be strengthened in the resolution, and;
 - Follow-up actions that should be taken by the States Parties and UN Office of Drugs and Crime (UNODC) and, if relevant, the mandates given to the CoSP subsidiary bodies.
 - We have highlighted in bold to emphasize key parts of the text which relate to the Coalition's issues of priority.

Important disclaimer: This is not a comprehensive summary of the adopted resolutions; our analysis focuses primarily on the Coalition's [issues of priority](#). Moreover, many operative paragraphs (OP's) in CoSP resolutions include caveats that recognize countries' different capacities, varying legal frameworks, and the need to take action in line with these limitations. These caveats may not be reflected in this analysis. Please consult the [resolution texts](#) themselves for the full language.

Resolution analysis - At a glance

[Eleven resolutions and 1 decision were adopted](#) at the 11th UNCAC Conference of States Parties that took place from 15-19 December in Doha, Qatar. The backdrop for this conference was an extremely challenging geopolitical context, the further shrinking of civic space in countries across the globe, and dramatic funding cuts for anti-corruption work. This rapidly evolving landscape contributed to difficult negotiations, particularly on the issues of environment and climate, protection and participation of civil society, gender and corruption, and opposition to references and linkages to the sustainable development agenda, as well as other relevant UN fora. Everything seemed set for a first-time vote to adopt at least some of the CoSP resolutions, given these geopolitical challenges and early indications. However, all resolutions were eventually adopted by consensus.

Despite these challenges and the relatively limiting CoSP rules on civil society's participation, the Conference featured strong CSO participation; [Civil society was able to significantly contribute](#) to the CoSP agenda and outcomes and to the adoption of important resolutions and meaningful progress on certain UNCAC-related commitments and their effective implementation.

Key commitments from a civil society perspective

A major milestone was the adoption of a resolution to lay out the 2nd phase of the UNCAC Implementation Review Mechanism, with country reviews to start in 2027. While the agreement for the next phase did not go as far as civil society [hoped](#), the resolution paves the way for a higher level of transparency, inclusiveness, and implementation in practice, and lowers the barrier for civil society contributions. The resolution invites States to frequently publish up-to-date country review timelines, to allow reviewing States to consider other sources of information and contributions from civil society in the review, and to reflect those in an annex to the country review reports. The next phase also includes a structured, public but voluntary progress reporting process following the completion of the country review, and a call to review "implementation in practice". If these changes, alongside other technical improvements, are effectively implemented, it has the potential to make the next phase of the review mechanism more effective, transparent, and inclusive, leading to stronger UNCAC implementation that brings about real changes on the ground in curbing corruption.

Following strong and concerted global advocacy by civil society, States Parties adopted the first-ever dedicated resolution on the crucial topic of [political finance transparency](#), another major milestone. The resolution, "Preventing and combating corruption through enhancing transparency in the funding of political parties, candidatures for elected public office, and electoral campaigns", had a record 59 co-sponsors, containing the most detailed recommendations on political finance transparency and integrity globally, providing essential guidance on how to implement UNCAC article 7.3 effectively.

States also adopted two resolutions to help advance global efforts to address [corruption that facilitates environmental crime](#) and to strengthen climate finance governance. The resolution, “Preventing and combating corruption as it relates to crimes that affect the environment,” lays out commitments to strengthen UNCAC implementation to address this crucial issue, including preventive measures, enforcement, international cooperation, asset recovery, civil society participation, and whistleblower reporting. The resolution also includes a new commitment to tackle the role of enablers in facilitating corruption related to crimes that affect the environment.

The resolution, “Strengthening the implementation of the United Nations Convention against Corruption in small island developing States (SIDS)” recognizes climate change as an existential threat to SIDS and includes a new commitment focused on enhancing transparency, integrity, and accountability mechanisms in climate finance and natural resources management, the first time the CoSP has addressed integrity risks in climate finance. However, this commitment falls far short because it applies only to SIDS countries when it should apply to all States Parties.

The picture was mixed on civil society protection and participation. Civil society and human rights was referenced more times across resolutions than in any other UNCAC CoSP, and it was the first time direct references to “indigenous peoples” and “local communities” were included in a CoSP resolution (in both the corruption and crimes that affect the environment resolution and the SIDS resolution). However, other language proposals on civil society participation were weakened or taken out, including proposals although based on agreed language from previous CoSP resolutions. There is no mention of the specific risks civil society faces or calls for specific measures to address these risks, such as developing and supporting early warning and protection mechanisms, which was one of the [Coalition’s priority asks](#) ahead of the CoSP.

At the same time, the Marrakech follow-up resolution on corruption prevention is noteworthy for laying out more details for how States should ensure effective access to information, and for addressing the interlinkages between human rights and corruption prevention. The resolution includes mandates for the UNODC to collect information from States on access to information and for the UNCAC Working Group on Prevention to develop recommendations on “practical measures for ensuring the active participation of individuals and groups outside the public sector”. For these follow-up measures to be meaningful and credible, the views and input of civil society actors must be solicited and considered.

Other topics proved to be more challenging. For example, recalling, reaffirming, or promoting linkages with the 2030 Agenda for Sustainable Development was often deleted from drafts due to opposition from a few States. There was no language in any of the resolutions addressing the victims of corruption, and despite a specific commitment in the SIDS resolution to “includ(ing) corruption-related disaggregated data on the impact of corruption on people in vulnerable situations”, there were no direct references to links between Gender and corruption.

Promoting resolution implementation- civil society's role

CoSP resolutions, albeit not considered legally binding, provide important guidance and elaborate on ways States should implement the Convention's articles fully and effectively. They represent the latest global consensus on anti-corruption, and therefore, countries are expected to work towards their realisation. Civil society has an important role in monitoring and promoting their implementation in practice, such as through:

- Urging States to publish comprehensive information on their implementation efforts, including by responding to UNODC's official requests to share such information,
- Strongly encouraging the UNODC and States to take into account civil society's input when compiling information on good practices and challenges in national implementation, in developing new practical guides and tools, and to engage civil society actors in capacity building and technical assistance delivery,
- Submitting and presenting independent assessments on the state of implementation of certain resolutions of interest and expertise, and
- As long as CoSP subsidiary bodies remain closed to civil society's formal participation, encourage States to include civil society representatives in their country delegations to the subsidiary bodies' sessions, and facilitate non-government's' active engagement and input on discussions where its expertise and input are crucial to complement States' self-reporting on the implementation of the UNCAC and its resolutions.

We call on States Parties to effectively implement the resolutions adopted at CoSP11 and to engage civil society in these efforts.

Resolution 11/1:

Doha Declaration 2025: strengthening international cooperation and technical assistance and seizing the opportunities provided by artificial intelligence systems in preventing and combating corruption

Introduced by: Qatar

Cosponsors: Albania, Armenia, Australia, Bahrain, Bosnia and Herzegovina, Burkina Faso, Canada, China, European Union and its 27 member states, Ghana, Honduras, Japan, Kenya, Kuwait, Lebanon, Liechtenstein, Maldives, Morocco, Namibia, Norway, Russia, Rwanda, Saudi Arabia, South Africa, Switzerland, Tanzania, Thailand, Turkey, the United Arab Emirates, the United Kingdom of Great Britain and Northern Ireland, and Ukraine

Highlights:

- **Human rights:** Upholding human rights and international human rights law in relation to preventing and combating corruption are in the preamble and the operative paragraphs.
 - PP 2 recognizes the importance of using digital technologies and artificial intelligence in line with international human rights law and also recognizes the need to manage the risks of these technologies through strengthened regulations and human oversight: “in line with international law and international human rights law, digital and emerging technologies, including artificial intelligence, offer a large potential for progress for the benefit of peoples and the planet, both today and in the future, and expressing its determination to realize this potential and manage the risks, including through strengthened regulation and human oversight, enhanced international cooperation and engagement with relevant stakeholders...”
 - PP18 states that “...encouraging continued exchanges to support evidence-informed approaches on the use of artificial intelligence to prevent and combat corruption, in accordance with applicable international law, respect for human rights and national legal frameworks”
 - OP 5 “...emphasizes the importance of cyber, digital and emerging technologies as enablers of international cooperation to prevent and combat corruption, and invites States Parties, in accordance with the Convention and consistent with their domestic law, and applicable international law and international human rights law, to promote, facilitate and support international cooperation and technical assistance in the prevention of and fight against corruption, as well as

to develop, as appropriate, the use of artificial intelligence in preventing and combating corruption;”

- **Safe, secure and trustworthy use of AI:** Earlier versions of the text included language calling for the safe, secure, and trustworthy use of artificial intelligence in the title and throughout the resolution; the final text does not include any of this language but *recalls* United Nations [Resolution 78/265](#) from 2024, with a footnote in the resolution that incorporates the full title of the resolution: “Seizing the opportunities of safe, secure and trustworthy artificial intelligence systems for sustainable development”.
- **Active participation of civil society and an enabling environment:** PP13 highlights OP8 of UNCAC CoSP Resolution 10/1¹, including acknowledging the role and the active participation of civil society in the prevention and fight against corruption as integral to complementing States’ efforts in the prevention of and fight against corruption.
- **Full and meaningful participation, leadership and representation of women and girls and addressing challenges to their participation:** OP4 encourages States Parties to promote the full and meaningful participation, leadership and representation of women and girls in anti-corruption activities, programmes and initiatives, including by developing robust awareness programs and strategies to address challenges to their participation. This OP builds on OP8 of [Resolution 10/10](#) on The Societal impacts of Corruption²; however, there is the addition of “full” participation of women in the current resolution. Language proposals to include the terms ‘equal’ and ‘safe’ did not make it into the final resolution, reading as: “full, **equal, safe** and meaningful participation...”.
- **Enhance coordination and synergies:** The preamble recognizes the important role of the UNODC and relevant United Nations entities in enhancing coordination, coherence and synergies to address prevention and combating corruption. OP11 encourages States Parties to enhance coordination and synergy, including with the UNODC, and to **establish strategic partnerships**. These partnerships should implement projects aimed at addressing the needs and priorities identified by developing and the least developed countries.
- **Linkages with other resolutions, commitments/agreements:** PP3 recalls other resolutions (Sustainable Development Goals 2030 and specifically SDG 16, UNGA resolutions [79/1](#) - Pact for the Future, and Resolution [78/265](#) on “Seizing the opportunities of safe, secure and trustworthy artificial intelligence systems for sustainable development”, the UNGASS against corruption political declaration), and PP4 importantly notes the [Sevilla outcome document](#) from 2025: “*Noting* the outcome

¹ OP8 of Resolution 10/1: “*Reiterates* that the active participation of society is integral to complementing States’ efforts in the prevention of and fight against corruption and promoting transparency, integrity and accountability, and urges States parties to put in place and effectively implement policies and practices, within their means and in accordance with the fundamental principles of their domestic law, that allow individuals and groups outside the public sector, such as civil society, non-governmental and community-based organizations, the private sector, academia and the media, to be able to contribute in this regard, thereby also promoting accountability, including through the full and effective implementation of article 13 of the Convention;”

² OP8 of Resolution 10/10: “Further encourages States parties to promote the meaningful participation, leadership and representation of women and girls in anti-corruption activities, programmes and initiatives, including by developing robust awareness programmes that address challenges to their participation;”

documents of the International Conferences on Financing for Development, and committing to the full and effective implementation and enforcement of existing obligations under the Convention to assist States Parties to the Convention in preventing and combating corruption.”

Follow-up actions:

- **Collect good practices, challenges, and case studies:** OP10 *Requests* the UNODC to collect information from States Parties on best practices, challenges, case studies on successes and an evaluation of unsuccessful cases related to the development and adoption of artificial intelligence in preventing and combating corruption. This will facilitate the exchange of expertise and lessons learned among States Parties.
- **Report to CoSP12 on implementation of the resolution:** OP12 requests the Secretariat to report to the twelfth session of the Conference on progress made in the implementation of the present resolution.

What is missing or could be strengthened:

- **Strengthened regulation and human oversight:** The adopted resolution does not include an OP calling for States Parties to ensure strengthened regulation and human oversight over the use of artificial intelligence, despite recognition in the preamble (see PP2), and as recognized by the UN³ and other global bodies.
- **Data collection and sharing:** A major omission is the lack of focus or mention of the word “data” in the resolution. Data quality, collection and sharing, are fundamental to the effective use of artificial intelligence and other technologies in efforts to combat corruption. The resolution could have included commitments related to ensuring availability and accessibility of high-quality, unbiased, open accountability data, (such as on procurement, political finance, asset disclosure, etc.) to enable effective use of AI by governments (and civil society) in the oversight of these data.
- **Enhance transparency and accountability over artificial intelligence tools to promote governance:** The resolution does not include a focus on enhancing transparency and accountability over AI tools, particularly on the algorithms used by public bodies. It does not include commitments for [transparency and integrity](#) around the government's use of AI systems, including in public procurement related to the commissioning of AI systems. This should include transparency of AI-based and automated decision-making systems used in governance, public services, and anti-corruption initiatives, as well as disclosure of standards for any AI-based system used in public administration, especially in high corruption-risk areas, such as procurement and subsidies. Other important measures to promote AI governance include public registries of AI-based systems, and promoting independent oversight bodies

³ See UNGA Resolution 79/325, adopted on 26 August, 2025, <https://docs.un.org/en/A/RES/79/325>.

that include civil society, academia, and affected communities in auditing and monitoring government AI systems.

- **Human rights approach to the use of artificial intelligence:** the resolution could have included more specific proposals to promote a [human rights-based approach](#)⁴ to the use of AI and other technologies in the fight against corruption and could also have referenced [Human Rights Council Resolution 59/11](#), on “New and emerging digital technologies and human rights”. In OP11, specifying the involvement of the Office of the UN High Commissioner for Human Rights would enhance coordination and synergy to ensure that projects are implemented with a human-rights based approach. It could also have highlighted the need to promote policy coherence among intergovernmental processes on digital technologies. There is also no commitment in the resolution for national anti-corruption authorities and other national institutions to cooperate through the exchange of information and experiences related to the use of digital technologies. It also lacks commitments to develop joint strategies and plans of action aimed at leveraging such technologies in the fight against corruption and to mitigate their potential negative impact on the enjoyment of human rights.
- **Participation of civil society and multi-stakeholder approaches:** There is inadequate focus on multi-stakeholder collaboration and partnership with civil society on the use of artificial intelligence-based systems in anti-corruption, and more broadly by public bodies. This should also be reflected in inclusive mechanisms such as participatory audits, data-sharing, and transparency to strengthen legitimacy and inclusiveness.
- **Gender analysis in anti-corruption strategies:** Some States Parties’ proposals for integrating gender analysis (or analysis of women’s and men’s participation) in anti-corruption strategies did not make it into the adopted resolution. These proposals included training, data collection, and program designs addressing specific risks affecting women in public services, law enforcement, and justice institutions.
- **Addressing specific corruption challenges:** The adopted resolution does not include language proposals on using artificial intelligence to address specific corruption challenges. These include tackling money laundering, corruption that facilitates other crimes, including crimes that affect the environment, public procurement, and the disclosure of interests.
- **Collecting and sharing beneficial ownership information of legal entities focused on artificial intelligence:** The resolution does not have a commitment focused on ensuring effective and accountable governance of safe, secure, and trustworthy artificial intelligence technology through collecting and making available beneficial ownership information of legal entities developing and operating artificial intelligence systems.

⁴ In addition, the resolution could have encouraged States Parties to mandate that both public and private sector entities implement appropriate preventive safeguards and continuous monitoring mechanisms to identify, assess and mitigate discriminatory bias before and throughout the lifecycle of AI systems to ensure integrity, transparency, accountability and equality in their design and use, and to prevent corruption risks associated with such technologies, in line with the [UN Guiding Principles on Business and Human Rights](#) (Principles 17–21).

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.

Resolution 11/3:

Strengthening the implementation of the United Nations Convention against Corruption in small island developing States

Introduced by: Tuvalu and Marshall Islands

Co-Sponsors: Co-sponsors will be listed when the COSP 11 official report is published.

Highlights:

- This resolution is a follow-up to Resolutions 7/7, 8/11 and 10/2, and **contains important new language related to climate finance, gender-disaggregated data, civil society participation and protection**. It also includes important language on taking into account **social inclusion considerations** when developing and implementing anti-corruption strategies and policies, given the special nature of small island developing States (SIDS), with Indigenous Peoples, local communities and community-based groups.
- **UNCAC Implementation contributes to implementing the 2030 Sustainable Development Agenda:** The preamble *emphasizes* that efforts by States Parties to implement the UNCAC are mutually reinforcing and contribute to their efforts to implement the 2030 Agenda for Sustainable Development. It recalls all of the SDG's, including Goal 16, which is to promote peaceful and inclusive societies for sustainable development, provide access to justice for all, and build effective, accountable and inclusive institutions at all levels. Linking the UNCAC to the 2030 agenda in the adopted resolutions was highly disputed by key States parties throughout many negotiation processes.
- **Climate change poses an existential threat:** The preamble acknowledges that **climate change poses an [existential threat](#) to SIDS** and that **integrity, transparency and accountability are essential for the effective use of climate finance and environmental resources**. It recognizes the linkages between corruption, crimes that affect the environment, and the mismanagement of sustainability finance. *This PP is important to recognize that the [nexus](#) between corruption, crimes that affect the environment and mismanagement of sustainability finance (earlier drafts had "climate finance") is significant and should be a main focus of all relevant States, and not just SIDS.*

- **SIDS’ commitments to transparency, accountability, good governance, climate resilience and digital transformation:** The preamble takes note of the adoption of the [Antigua and Barbuda Agenda for Small Island Developing States: A Renewed Declaration for Resilient Prosperity](#), the outcome document of the 4th International Conference on Small Island Developing States, held in Antigua and Barbuda from 27 to 30 May 2024. It underscores the importance of **transparency, accountability and good governance, climate resilience and digital transformation** in small island developing States.
- **Tackling corruption that undermines disaster risk reduction:** The preamble recognizes that SIDS are among the States most prone to natural disasters in the world and that corruption in the areas of emergency response, infrastructure and recovery undermines resilience and risk reduction. It notes that for SIDS, corruption also undermines the effective implementation of disaster risk reduction such as the Sendai Framework for Disaster Risk Reduction 2015–2030. It acknowledges in that regard the relevance of Conference resolutions 9/1 and 10/11 which referred to the need for strengthened anti-corruption measures and governance safeguards during times of emergencies and crisis response and recovery. OP12 *encourages* SIDS, with the support of the international community, to identify and **address corruption risks in the context of disaster risk reduction, preparedness, response and recovery**, including through **anti-corruption clauses in procurement and emergency funding frameworks**.
- **Inclusive approaches to corruption and ensuring women and girls’ meaningful participation:** The preamble recalls CoSP Resolution 10/10 on the societal impacts of corruption, which emphasizes inclusive approaches to preventing and combating corruption, and recognizes the importance of improving States Parties understanding of the ways in which corruption can affect women, men and persons in vulnerable situations differently and ensuring women and girls’ meaningful participation in public life strengthens prevention and access to redress, and also further acknowledges that the structural challenges faced in SIDS, including geographical isolation and limited access to services, may require tailored integrity measures.
- **Transparency and accountability in public procurement systems:** OP8 further encourages SIDS to strengthen transparency and accountability in public procurement systems, particularly in high-risk sectors such as health, infrastructure and public works. This includes through the **use of digital platforms, open, equitable and fair tendering process and integrity safeguards**, in line with article 9 of the Convention and relevant international good practices. *To help fulfill this commitment, SIDS should fully implement [Resolution 10/9](#), “Promoting transparency and integrity in public procurement in support of the 2030 Agenda for Sustainable Development”, and draw upon the [Non-binding Guidelines on the Adoption and Use of Technologies to Combat Corruption in Public Procurement](#).*
- **Civil society’s important role in anti-corruption and promoting accountability:** The preamble emphasizes that, while States have the primary responsibility to promote integrity, transparency and accountability, and to prevent and combat corruption, individuals and groups outside the public sector—such as civil society, non-governmental

organizations, community-based organizations, academia, the private sector and the media—play an important role in preventing and detecting corruption. They promote accountability by identifying, detecting and reporting corruption, as well as by collaborating with States Parties on anti-corruption efforts such as increasing transparency, awareness-raising, education and training.

- ***This resolution is noteworthy for commitments to civil society participation and a whole-of-society approach, but also a commitment to creating enabling environments for [civil society](#), academia and the media to carry out their work and to be able to operate independently and without fear of reprisal.*** Four OPs include focus on civil society. OP14 urges SIDS to promote the participation of individuals and groups outside the public sector, including civil society, community-based organizations, the private sector, young people and the media, in the prevention of and fight against corruption and in raising public awareness of its impacts. OP14 also encourages them to adopt a whole-of society approach through broad and inclusive participation in the development and implementation of national anti-corruption strategies and policies. OP15 calls upon SIDS **to create enabling environments for civil society, academia and the media, and to ensure their ability to operate independently and without fear of reprisal**, to engage in anti corruption monitoring and public education campaigns, consistent with article 13 of the Convention
- **Safe, protected reporting systems and effective witness protection measures:** OP9 encourages SIDS to consider establishing and developing, pursuant to article 33 of the Convention, confidential, safe and secure reporting systems, effective right-to-information mechanisms, protection programmes for reporting persons, including protected reporting systems, effective witness protection measures, and to increase awareness and accessibility of such measures.
- **Address social inclusion when developing anti-corruption strategies and policies:** OP13 encourages SIDS to take into account social inclusion considerations in developing and implementing anti-corruption strategies and policies, including through consultation with civil society. **This includes women and girls’ organizations**, and considers the **specific nature of SIDS, with Indigenous Peoples, local communities and community-based groups**. *This OP builds upon Resolution 10/10, the Societal Impacts of Corruption and marks the first time a CoSP resolution specifically includes “Indigenous Peoples” and “local communities” in a CoSP resolution (see also Resolution 11/9). SIDS and all States Parties should implement this important commitment alongside other commitments in Resolution 10/10.*
- **Enhance collection of data, including corruption-related gender disaggregated data:** OP18 encourages SIDS to enhance the collection, analysis and reporting on corruption, **including corruption related gender disaggregated data on the impact of corruption on people in vulnerable situations**. This will support the formulation of evidence-based policies, regional technical cooperation, and the exchange of experiences and best practices. *The language on gender disaggregated data is important and builds upon Resolution 10/10. All States Parties, not just SIDS, should use disaggregated data to fully understand the impacts of corruption based on gender and on vulnerable groups.*

- **Strengthen and effectively implement anti-corruption frameworks for climate change adaptation and mitigation:** OP10 urges SIDS to strengthen and effectively implement anti-corruption frameworks in ocean and land resources management, including in climate change adaptation and mitigation, to build inclusive resilience to the impacts of natural disasters with the support of the international community and relevant United Nations entities and regional bodies.
- **Enhance transparency, integrity and accountability in climate finance:** OP11 *encourages* SIDS to administer and strengthen governance frameworks **to enhance transparency, integrity and accountability mechanisms**. This includes in **the planning, disbursement and oversight of funds**, in relation to climate finance and natural resources management, and to **promote inclusive approaches in related decision-making processes that engage civil society and people in vulnerable situations**, in line with national priorities and the Convention. *This is the first time any CoSP resolution has explicitly addressed [climate finance governance](#) in a CoSP resolution, with the important specification of looking at the key stages: planning, disbursement and oversight of funds, and new language on [taking inclusive approaches](#) to engage non-state actors and people in vulnerable situations in decision-making processes related to climate finance.*

Follow-up actions:

- **Submit a report to CoSP on progress made and challenges in resolution implementation:** OP19 requests the Secretariat to submit to the CoSP a report on the progress made and the challenges encountered in the implementation of the resolution.
- **Support technical assistance efforts to meet the needs and priorities of SIDS:** OP20 recognizes the progress made and challenges faced in the implementation of Conference resolutions 7/7, 8/11 and 10/2, and urges States Parties to continue to support technical assistance efforts focused on the needs and priorities of SIDS. This includes assistance with the ratification of or accession to the Convention, and on meeting the legislative and other technical requirements to implement the Convention effectively, with the assistance of the UNODC and other technical assistance providers.

What is missing or could be strengthened:

- **Applying all climate-related provisions to all States:** A major omission is that the OPs with commitments related to climate finance and action, only apply to SIDS and not all States Parties, despite climate change being a global crisis that requires global and concerted action from all States.
- **Concrete measures to tackle the linkages between corruption, environmental crime and climate finance:** Earlier drafts included in the preamble the importance of looking at the linkages between corruption, crimes that affect the environment and

climate finance; this language was changed from “climate finance” to “sustainability finance”. There could have included a commitment (OP) to enhance efforts to tackle the linkages between corruption, crimes that affect the environment and climate finance, including through a follow-up measure to place these issues on the agenda of the UNCAC working groups and to promote coordination and cooperation among the UNCAC and other relevant fora.

- **Referencing the Financing for Development Outcome Document:** The resolution could have recalled the [Sevilla Commitment](#), which contains many references to climate, including the importance of climate and environmental funds and the need to simplify their access for developing states; the outcome document also stresses the importance of transparency in climate finance reporting.
- **Increasing transparency and civil society participation in the UNCAC review mechanism:** OPs 3 & 4 focus on using the IRM in SIDS to promote UNCAC implementation. These provisions could include language calling for SIDS to promote civil society participation, transparency in country reviews and the follow-up process to ensure a more inclusive and effective review process. These provisions should be consistent with the civil society, inclusive, whole of society approach taken in other OPs.

Resolution 11/4

Follow-up to the Marrakech Declaration on the Prevention of Corruption

Tabled by: Morocco

Co-Sponsors: Austria, Bina, Brazil, Burkina Faso, Chad, Côte d'Ivoire, Ecuador, France, Ghana, Honduras, Indonesia, Japan, Mexico, Niger, Philippines, Qatar, Senegal, Slovenia, South Africa, Spain, State of Palestine, Tanzania, Thailand, United Kingdom of Great Britain and Northern Ireland

Highlights:

- **More substantial commitments and “encourages” on access to information, civil society participation, and human rights:** The resolution goes beyond previous follow-up resolutions to the Marrakech Declaration on the Prevention of Corruption. It includes more substantial commitments, encouragements and follow-up measures for States, the Secretariat and the Working Group on Prevention related to respecting human rights obligations, promoting access to information in practice and promoting the participation and protection of civil society actors.
- **Impact of corruption on the enjoyment of human rights:** The resolution includes important language on the impact of corruption on the enjoyment of human rights and a commitment to prevent and mitigate its impact:
 - The preamble stresses that preventive measures are one of the most effective means of countering corruption. It recalls the commitment to prevent and combat corruption in a manner consistent with the obligations of Member States, with regard to and with **respect for all human rights, justice, democracy, and the rule of law at all levels.**
 - The preamble also is concerned about the **negative impact of corruption on the enjoyment of human rights** and recognizes that the promotion and protection of all human rights, and the prevention of and fight against corruption are mutually reinforcing. It also recognizes that improvements in the promotion and protection of human rights at the domestic level have a central role to play in the prevention of and fight against corruption at all levels. *This important language is taken from the [Human Rights Council Resolution 59/6](#) that was adopted in July 2025.*
 - OP24 *encourages national anti-corruption agencies and other relevant national institutions to cooperate* through the exchange of information and the

development of joint strategies and plans of action with a view to preventing and combating corruption and mitigating its adverse impacts, **including on the enjoyment of human rights**. *This is new language in a CoSP Resolution, which builds on OP10 of HRC Resolution 59/6, and should therefore be interpreted as an invitation for national anti-corruption agencies to collaborate specifically with Human Rights National Institutions.*

- **Active civil society participation to combat corruption and promote transparency, integrity and accountability:**

- The preamble recalls article 13, paragraph 1, of the Convention, which provides that 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, in the prevention of and the fight against corruption and to raise public awareness regarding the existence, causes and gravity of and the threat posed by corruption. It also recalls paragraph 8 of CoSP Resolution 10/1, in which the UNCAC CoSP reiterated that the **active participation of society is integral to complementing States' efforts in the prevention of and fight against corruption and promoting transparency, integrity and accountability**. It urged States Parties to put in place and effectively implement policies and practices that allow individuals and groups outside the public sector, such as civil society, non-governmental and community-based organizations, the private sector, academia and the media, to be able to contribute in this regard, thereby also promoting accountability, including through the full and effective implementation of article 13 of the Convention.
- **Promoting active participation of civil society, including in technical assistance, and ensuring conditions are present for their contributions:** (Article 13 and UNGASS political declaration) OP18 notes with appreciation the important role of civil society, academia, the private sector and the media in identifying, detecting and reporting on cases of corruption. It urges States Parties to promote the active participation of individuals and groups outside the public sector, such as civil society, non governmental organizations, community-based organizations and the private sector, in the prevention of and fight against corruption and to raise public awareness regarding the existence, causes and gravity of, and the threat posed by corruption, including when it involves organized criminal groups. This OP also encourages States Parties to respect, promote and protect the freedom to seek, receive, publish and disseminate information concerning corruption. It also encourages States Parties to **consider inviting those individuals and groups to contribute to the development and implementation of technical assistance programmes**, to make efforts so that the conditions are present for their effective contribution to achieving the objectives of the Convention, including the **ability to operate independently and without fear of reprisal**. *This is important agreed language from the UNGASS political declaration and [Resolution 10/5](#), that addresses the need of a*

safe and enabling environment for civil society to operate independently and without fear of reprisal; however, this language is only encouraged.

- **Facilitate access to information:** OP20 encourages States Parties to consider the **adoption and implementation of laws, regulations and mechanisms that facilitate access to information** on key aspects of governance, the economy and social sectors linked to corruption. This includes **user-friendly procedures for submitting and responding to information requests**. *This OP has a new element related to developing user-friendly procedures for submitting and responding to information requests, to address a major barrier in many countries.*
- **Conduct research and surveys on corruption, including by collecting relevant disaggregated data:** OP17 encourages States Parties to continue conducting further research and surveys on corruption. This is to enhance their understanding of the negative impacts of corruption on society and economies, including through the collection of **relevant disaggregated data** with a view to developing or improving evidence-based anti-corruption policies and programmes. *The collection of disaggregated data promotes an understanding of the impacts of corruption based upon gender, vulnerable populations, and other metrics, which is crucial to further improve and tailor anti-corruption interventions.*
- **Support the role of supreme audit institutions and preserve their independence:** OP11 calls upon States Parties to implement measures and policies as necessary to further support the role of supreme audit institutions in preventing and combating corruption, in particular with regard to promoting integrity, accountability, transparency and the proper management of public affairs and public property, as well as the efficient use of public resources. It also *calls upon* States Parties to **preserve the independence of supreme audit institutions** to enable them to carry out their functions effectively and free from any undue influence, to implement policies for the effective operation of the institutions and to strive to address the findings and recommendations contained in the reports of these institutions, including through corrective action.
- **Design and use of integrated electronic procurement systems:** OP22 encourages States Parties to design and make use of integrated electronic procurement systems that **collect, manage, simplify, standardize and publish open data on the whole procurement cycle in a timely manner and in a user-friendly format**. *States should implement the **Non-binding Guidelines on the adoption and use of technologies to combat corruption in public procurement**, developed in partnership with civil society experts in the follow-up to Resolution 10/9.*
- **Take effective measures to prevent and combat sport-related corruption:** OP25 calls upon States Parties to take effective measures to prevent and combat sport-related corruption, including the manipulation of sports competitions and unlawful financial practices such as fraud, bribery and money-laundering in the context of the organization of sports events, the transfer of athletes and the administration of sports organizations. It requests the UNODC, through its Programme on Safeguarding Sport from Corruption and Economic Crime, in close consultation with States Parties, to continue to raise awareness about corruption in sport through the development of materials and other initiatives supported by voluntary contributions. These efforts are intended to support the

implementation of the present resolution and further strengthen measures against corruption in sport.

Follow-up actions:

- **Discussion on best practices and challenges on access to information:** OP20 requests the Working Group on the Prevention of Corruption to include a discussion on best practices and challenges on facilitating access to information, as a topic on the Working Group's agenda for its 17th session.
- **Identify measures for active participation of civil society, publish reports and provide recommendations for the Working Group on Prevention to consider and discuss:** OP23 requests the Secretariat to consider carrying out consultations with States Parties to identify practical measures for ensuring the active participation of individuals and groups outside the public sector in efforts aimed at preventing and combating corruption, to publish reports that summarize the input received and to provide recommendations for discussion and consideration by the Working Group on the Prevention of Corruption at its subsequent meetings. *The resolution text does not specify the Working Group session where the Working Group on Prevention will discuss recommendations that are developed; language in an earlier draft to include civil society in the consultations did not make it into the final resolution. (Find more in the 'what is missing' section).*
- **Carry out capacity building, identification of good practices and sharing of expertise and lessons learned:** OP26 requests the UNODC to continue to provide and develop capacity-building initiatives. These include new knowledge products, guidance notes on implementation of chapter II of the Convention and technical tools, on measures to prevent corruption, identify comparative good practices and facilitate the exchange of expertise and lessons learned among States Parties.
- **Report on Implementation to the Working Group on Prevention and 12th CoSP:** OP30 requests the Secretariat to report on the implementation of the present resolution to the Working Group on the Prevention of Corruption at its seventeenth and eighteenth meetings and to the Conference at its twelfth session.

What is missing or could be strengthened:

- **Gender-responsive research and survey:** Language to carry out gender-responsive research and surveys, as seen in earlier drafts, was taken out. The resolution also does not address making information and records easily accessible, including for socially disadvantaged groups like persons with disabilities and those with low literacy.
- **Soliciting the views of civil society to identify practical measures for active civil society participation:** The follow-up measure for UNODC to identify practical measures for ensuring active participation of civil society is critically important given [closing civic](#)

[space](#) and [barriers to implementation of Article 13](#) in many countries across the globe. However, this follow-up measure does not include soliciting the views of civil society actors on how this can be done, only of governments. Language proposals to consult with civil society in earlier drafts were removed. *This provision will have little credibility or value, unless civil society actors' views and input are solicited as part of UNODC's consultations with States, when the Secretariat prepares reports and provides recommendations, as well as during discussions and considering the recommendations by the Working Group on Prevention.*

- **Specific references to human rights-related language and Human Rights Council Resolution 59/6:** A specific reference to the HRC Resolution 59/6 was taken out of earlier drafts, as well as an explicit commitment to enhance collaboration between human rights institutions and anti-corruption agencies.⁸
- **More detailed commitment for access to information:** OP20 on access to information would be stronger by providing more details on how to put in place and implement effective and prompt access to information laws. These should reflect international standards including through being broad in their scope of coverage, have clear and narrow regimes of exceptions, provide for effective independent administrative oversight bodies, and instituting sanctions for wilful obstruction of access and protections for good faith disclosures.
- **Early warning and protection mechanisms for civil society:** There could be specific commitments in the resolution for how States Parties will protect civil society actors that come under attack for their work on preventing and combating corruption. This includes establishing effective early warning and protection mechanisms for civil society actors, reporting persons, journalists, academics and other civil society actors who face reprisals for their work in this field, and enhancing coordination among donors, and international organizations to defend those individuals coming under threat.

⁸ See UNCAC CoSP [Resolution 6/10](#) where the HRC resolution on the negative impact of corruption on the enjoyment of human rights” was specifically referenced: “Education and training in the context of anti-corruption”, in the preamble: ‘*Recalling* Human Rights Council resolution 29/11 of 2 July 2015, entitled “The negative impact of corruption on the enjoyment of human rights”, in which the Council recognized that the negative impact of corruption on human rights and sustainable development could be combated through anti-corruption education and noted with appreciation the capacity-building activities and specialized curricula developed by relevant institutions’.

Resolution 11/5

Enhancing data collection to measure corruption and its impacts, as well as to assess the effectiveness of anti corruption and integrity measures

Introduced by: Saudi Arabia

Co-Sponsors: Bahrain, Burkina Faso, Colombia, Ghana, Honduras, Indonesia, Iraq, Italy, Japan, Kuwait, Lebanon, Maldives, Morocco, Oman, Pakistan, Qatar, Somalia, State of Palestine, United Arab Emirates

Highlights:

- **Strengthen capacity in national efforts to compile, analyze, disseminate up-to-date, quality, disaggregated data:** OP1 encourages States Parties to dedicate adequate human, technical and financial resources to national efforts aimed at strengthening their capacities to collect, compile, analyse and disseminate up-to-date, quality, disaggregated and anonymized data related to offences established in accordance with the Convention. This includes through the use of technologies, related to assessments of anti-corruption and integrity measures, and encourages international cooperation and the provision of technical assistance in that regard, particularly for developing countries.
- **Use of technological innovations to promote transparency, improve data and enhance access to information:** The preamble emphasizes that the use of technological innovations in public service delivery can contribute to reducing corruption by promoting transparency and improving the quality, accuracy and reliability of data while also enhancing access to information in accordance with domestic law, including the privacy and protection of personal data.
- **Role of measuring corruption and effectiveness of anti-corruption to enhance transparency and inform the public in line with UNCAC, Articles 10 and 13 of the Convention:** The preamble notes that data derived from measuring corruption and evaluating its impacts as well as assessing the effectiveness and efficiency of anti-corruption and integrity measures can be useful to enhance transparency in public administration. It can also inform the public of States' evolving anti-corruption and integrity measures, in line with relevant provisions of the Convention, including articles 10 and 13.

- **Ensure effective governance of use of technologies:** The preamble recognizes that technological innovations may pose significant and evolving risks, and notes the necessity of States Parties to ensure effective governance of the use of technologies and to adopt national data protection regulations, in accordance with domestic law and applicable obligations under international law, **including international human rights law**.
- **International cooperation:** The preamble stresses the importance of international cooperation in sharing experiences and best practices among States Parties to overcome challenges in collecting, analysing and using quality data to measure corruption, evaluate its impacts, and assess the effectiveness and efficiency of anti-corruption and integrity measures.
- **Acknowledging the outcome document from global conference on improving corruption measurement:** The preamble acknowledges the outcome document from the “New York Recommendations on the Future of Corruption Measurement”, the second session of the Global Conference on Harnessing Data to Improve Corruption Measurement, held from 2 to 4 December 2025, which was attended by experts from States Parties, civil society, academia, the private sector and international organizations.
- **Collection of disaggregated corruption data:** The preamble recalls paragraph 10 of its resolution 10/10, which encourages States Parties to consider carrying out surveys on the views and experiences of corruption. This includes its impact on women, men, girls and boys, through the collection of disaggregated corruption data with a view to developing effective anti corruption policies and strategies. State Parties can voluntarily share the results of those efforts with other States Parties through the Conference and at relevant meetings of its subsidiary bodies.
- **Sharing, analyzing corruption statistics, information on best practices:** *Reaffirming* article 61 of the UNCAC in which States Parties undertake to consider analysing, **in consultation with experts**, trends in corruption in their territories, as well as the circumstances in which corruption offences are committed, to consider developing and sharing with each other and through international and regional organizations statistics, analytical expertise concerning corruption and information with a view to developing, insofar as possible, common definitions, standards and methodologies, as well as information on best practices to prevent and combat corruption, and to consider monitoring their policies and actual measures to combat corruption and making assessments of their effectiveness and efficiency,
- **Making government information on UNCAC implementation available online, including open data formats:** The resolution recalls paragraph 5 of its resolution 6/7, in which the CoSP called upon States Parties to make available online as much government information as feasible, **including by considering the use of open data formats**. Providing such information on the implementation of the Convention, enables greater transparency, accountability and efficiency. *This is a new preambular paragraph that was not in the previous version of this resolution. However, there is no corresponding operative paragraph on promoting its use for efforts to measure corruption and the effectiveness of anti-corruption measures. [Open data](#) is crucial to foster government transparency and accountability, enabling the use of data by a wide*

array of state and non-state actors in anti-corruption efforts, including in measuring corruption and the effectiveness of anti-corruption measures.

- **Utilize methodologies and indicators:** OP5 invites States Parties to consider voluntarily utilizing objective, standardized and context-sensitive methodologies and indicators developed in consultation **with national experts**, the UNODC, and through broad cooperation across the United Nations system. They should also consider relevant intergovernmental institutions engaged in anti-corruption activities, such as the UNODC statistical framework to measure corruption. This supports the data collection efforts of those States that have conducted activities to measure corruption, evaluated its impact, and assessed the effectiveness and efficiency of their anti-corruption and integrity measures. *There are serious concerns regarding the use of the term “objective” to discount independently-carried out assessments of the measurements of corruption and the effectiveness of anti-corruption measures.*

Follow-up actions:

- **Develop and disseminate technical guidance and training materials:** OP7 requests the UNODC to develop, regularly update and disseminate technical guidance and training materials to assist States Parties in improving their data collection capabilities, particularly with regard to developing countries.
- **Technical assistance, training and professional development:** OP8 requests the UNODC to provide tailored technical assistance, training and professional development activities for relevant public officials, including through expert advice, workshops and peer-to-peer learning initiatives, to support the approaches, needs and priorities of States Parties in that regard in accordance with their domestic law.
- **Develop, improve, and modernize collection of quality data:** OP9 encourages the UNODC to collaborate on efforts to design, refine and implement methodologies and frameworks, taking into consideration the Vienna Principles towards a Global Framework for the Measurement of Corruption to identify ways of assisting States Parties in developing, improving and modernizing the collection of quality data, to measure corruption and evaluate its impacts and to assess the effectiveness of their anti-corruption and integrity measures, and to avoid duplication with existing efforts.
- **Reconvene the Global Conference on Harnessing Data to Improve Corruption Measurement and include relevant national and international experts:** OP10 requests the UNODC to continue its collaboration with States Parties and relevant institutions engaged in anti corruption activities to reconvene the Global Conference on Harnessing Data to Improve Corruption Measurement. This dedicated forum for knowledge exchange and the promotion of good practices, is to assist States Parties that have undertaken to measure corruption and evaluate its impacts and to assess the effectiveness and efficiency of their anti-corruption and integrity measures, taking into account different levels of development and institutional capacities, and to ensure the sustained high-level participation in the Global Conference of representatives of States

Parties and of **relevant national and international experts**. *Civil society organizations, members of academia and other non-state actors with expertise on this issue should be considered “relevant national and international experts”.*

What is missing or could be strengthened:

- **Ensure the production of high-quality, accurate statistical data that is free from political influence:** The preamble stresses that the processes of measuring corruption and evaluating its impacts, as well as assessing the effectiveness and efficiency of anti-corruption and integrity measures, should be done in accordance with domestic legal frameworks. This includes through a State-led and State-owned process which could be conducted in consultation with relevant experts, including from academia, civil society and the private sector. However, the resolution does not address ensuring there are processes and mechanisms for the production of statistical data free from political influence, or ensuring the independence of official statistics bodies and other relevant government institutions, as well as the data they are producing.
- **Ensure a safe and enabling environment for civil society to produce independent data on corruption and effectiveness of anti-corruption measures:** While civil society is referenced in the preamble (as outlined above), a major omission is the lack of any explicit reference to civil society actors in any of the OPs, with no commitment for governments to ensure a safe and enabling environment for these actors to operate independently and without fear of reprisal. Earlier versions of the resolution included a suggested OP inviting the UNODC to collaborate with UN bodies, civil society, academia and the private sector on corruption measurement efforts; however this language did not make it into the final resolution. A safe and enabling environment will ensure that non-state actors can produce research, statistics and other data, independent of the government, on corruption measurement and monitoring implementation of anti-corruption measures. Civil society actors also have a crucial role in information collection and sharing, raising awareness, oversight and accountability on this issue.
- **Participation of civil society in the Global Conference:** OP10 has no explicit reference to involving civil society actors in a corruption measurement conference; “national and international experts” must include experts from civil society and academia (see under follow-up measures). Inclusion of other initiatives, such as the [Stolen Asset Recovery Initiative](#), that provide relevant data and expertise for measuring corruption and assessing effectiveness were also not included in the final resolution.
- **Use of asset recovery data and other data to measure corruption and the impact of anti-corruption measures:** The resolution does not provide specifics on the type of data to be used, such as asset recovery data or enforcement actions, which would also provide valuable information for concretely assessing corruption measurement and the impact and outcomes of anti-corruption measures.
- **Use of measurement of corruption and effectiveness of anti-corruption measures in the context of country reviews:** There is no encouragement to States to make use

of corruption and anti-corruption measurement efforts in the context of their country reviews, in line with resolution 11/2 that includes focus on "implementation in practice" as part of the scope for the IRM's 2nd phase.

Resolution 11/6

Strengthening education activities and programmes on ethical values, integrity and anti-corruption for children and young people as a significant pillar to prevent corruption and enhance trust in public institutions

Introduced by: Austria, Slovenia, Chile

Co-sponsors: Albania, Bulgaria, Latvia, Lithuania, Malta, Mexico, Poland, Ukraine

Highlights:

- **Whole-of-society approach:** OP5 encourages States Parties, in line with article 5, paragraph 1 of the Convention, to engage in a whole-of-society approach to preventing and combating corruption, including, through active participation, particularly of young people, in the **development and implementation of national anti-corruption strategies and policies** and other appropriate measures.
- **Civil society participation and access to information:** OP6 invites States Parties to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations, community-based organizations and, as required, academia, in the prevention of and the fight against corruption, to raise public awareness on that issue, and to take into account their potential contributions as regards to educational programmes on ethical values, integrity and anti-corruption. The preamble recalls article 13 of the Convention, to promote the active participation of civil society in fighting against corruption, including through enhancing the transparency of and promoting the contribution of the public to decision-making processes. This ensures that the public has effective access to information and can undertake public information activities that contribute to non-tolerance of corruption, as well as public education programmes, including school and university curricula.
- **Adopting strategies and educational programs:** OP8 urges States Parties to adopt comprehensive measures to promote compliance by the respective officials and professionals in educational settings with applicable standards of conduct and other measures aimed at preventing corrupt practices. This recognizes the value of international cooperation for that purpose through the exchange of best practices.

- **Use technological innovations and support community-based citizen engagement:** OP12 encourages States Parties to consider using the technological innovations and modern means of communication used by children and young people as a way to support relevant initiatives that promote ethical values, integrity and non-tolerance of corruption among children and young people, and to support community-based citizen engagement, art, culture and sports as effective tools to disseminate and receive input on anti-corruption efforts.
- **Empowerment of children and young people in national anti-corruption and integrity strategies:** OP13 further encourages States Parties to incorporate initiatives focusing on the empowerment of children and young people in national anti-corruption and integrity strategies and policies with the aim of strengthening domestic integrity frameworks.
- **Collection and analysis of disaggregated data:** OP14 further encourages States Parties to consider collecting and analysing all relevant disaggregated data necessary to assess the effectiveness of educational programmes and content on ethical values, integrity and anti-corruption, and to facilitate the exchange of good practices.

Follow-up actions:

- **Hold a discussion on anti-corruption and integrity education for children and young people at the Working Group on Prevention meeting:** *Requests* the Working Group on the Prevention of Corruption to consider including, as a topic for discussion at its seventeenth or eighteenth session (2026 or 2027), the strengthening of anti-corruption and integrity education for children and young people.

What is missing or could be strengthened:

- **Stronger language on civil society participation:** In a resolution with the theme of educating children and youth in anti-corruption, OP6 only “Invites” States Parties to actively promote the participation of civil society and “academia” is included “as required”.
- **Ensuring a safe and enabling environment for civil society:** A major omission is no focus on ensuring a safe and enabling environment for civil society, as outlined in the UNGASS political declaration paragraph 21, at a time when young people are actively speaking out and protesting about corruption in countries across the globe.⁹
- **Addressing human rights:** Proposed language did not make it into the preamble to bring in the Human Rights Council resolution 59/6 on the negative impact of corruption on the enjoyment of human rights, and its link to anti-corruption

⁹ See:

<https://www.theguardian.com/global-development/2025/dec/30/gen-z-protests-corruption-five-activists-nepal-madagascar-togo-kenya-morocco-protesters>.

education.**Disaggregating data by gender:** In OP14, language proposals to include disaggregating data by age and gender/sex did not make it into the final resolution.

- **Learning through non-formal education:** The resolution could include more focus on supporting learning through non-formal education. For instance, learning through integrity clubs and programmes led by youth organizations outside of formal educational settings, such as community radios, and podcasts. Such non-formal education is important as a complement to formal education; there are examples of this approach supported by the UNODC [GRACE Initiative](#).

Resolution 11/7

Preventing and combating corruption through enhancing transparency in the funding of political parties, candidatures for elected public office, and electoral campaigns

Introduced by: Norway, Albania, Mongolia, Ghana

Co-Sponsors: Armenia, Australia, Belgium, Brazil, Canada, Chile, Colombia, Costa Rica, Cote d'Ivoire, Dominican Republic, European Union and its 27 member states, Honduras, Indonesia, Kenya, Laos, Lebanon, Madagascar, Mexico, Micronesia, Moldova, Montenegro, Morocco, Namibia, Peru, Seychelles, South Africa, Sri Lanka, United Kingdom of Great Britain and Northern Ireland, Ukraine, Zimbabwe

Highlights:

- **This resolution is the first-ever dedicated to Article 7, paragraph 3** of the Convention on enhancing political finance transparency. Yet **the resolution goes beyond transparency** and systematically connects the prevention of corruption in political finance to other relevant convention obligations on prevention, law enforcement, criminalization, and international cooperation. It contains many strong, detailed commitments for action by States Parties, starting with “calls” and “urges.” It also contains concrete requests of follow-up measures directed to the UNODC and the Working Group on Prevention, including voluntary reporting and collection of information from States Parties on good practices, challenges and lessons learned; developing materials to promote the implementation of the resolution, and providing technical assistance in coordination with other multilateral bodies.
- See the [Joint statement from International Idea, The International Foundation for Electoral Systems, and Transparency International](#) with analysis of the resolution and the [Open letter to the UNCAC CoSP: ‘Commit to integrity in the funding of political parties and candidates’](#), endorsed by 158 organizations from across the globe.
- **Ambitious transparency measures.** The preamble recognizes that transparency in political funding is crucial to prevent corruption and economic crime, including money laundering, to safeguard electoral and policymaking processes from undue influence, and to reinforce trust in public institutions. To enable transparency, the resolution calls for standardized and comprehensive accounting of political financing (OP3), regular and comprehensive reporting of that financial information to an oversight authority (OP3),

and the online publication of these reports and the identification of private donors, at least once before election day (OP4), what in practice means the recognition that donors cannot remain anonymous to voters. To further support transparency of political funding, the Resolution also calls for States to ensure that the public has effective access to information and to promote and protect the freedom to seek, receive, publish and disseminate information (see OP13).

- **The resolution unpacks transparency:** Rather than simply recognizing the principle of transparency, the resolution unpacks what it should look like in practice: standardized bookkeeping, comprehensive reporting with identification of donors, timely online publication including before elections, as well as the members of the public's freedom to seek and receive this information (see OPs 1, 2-4, 10, 13).
- **The resolution goes beyond transparency:** The resolution takes a progressive approach and systematically draws from the Convention further commitments to prevent corruption in political finance that are in line with recommendations by international anticorruption and election observation organisations (noted in PP14), and go beyond (i) **transparency**. These are measures to:
 - (ii) prevent **funding from illicit sources** (OP6, 9) that can lead to corruption becoming entrenched;
 - (iii) prevent political funding that can result in **bribery and trading in influence** (OPs 6, 7, 8), because of its amounts or origin;
 - (iv) restrict or prohibit **foreign political funding** by states or legal entities (OPs 6, 7);
 - (v) **ban the misuse of state resources** (OPs 5,11); and
 - (vi) **strengthen the oversight of political finance** by public agencies (including law enforcement, courts, financial intelligence units) and civic watchdogs (including whistleblowers, CSOs and election observation groups) (OPs 2,12-15).
- **Political funding can be abused to facilitate money laundering (PP2) and to infiltrate and undermine institutions** which may lead to corruption becoming **entrenched** (PP10). Further, the resolution also recognises that the lack of transparency of political funding can negatively impact the integrity of the electoral process (PP6). *This is an indirect reference addressing the risk of state capture.*
- **Challenges in Article 7.3 implementation:** The preamble recognizes that considerable challenges in the implementation of Article 7, paragraph 3, of the UNCAC have been identified and that further efforts to support the effective implementation of that paragraph may be required, including through the provision of technical assistance.
- **UNGASS political declaration commitment related to ensuring transparent, free and fair elections:** The preamble recalls the UNGASS [political declaration](#) in which Member States recognized that they were responsible for ensuring transparent, free and fair elections, as well as their ambition to ensure responsive, inclusive, participatory and representative decision-making at the national level. They also pledged to maintain, strengthen, develop and implement measures that protected the integrity of the electoral process and promoted its accountability to voters, the transparency and impartiality in domestic electoral institutions and oversight mechanisms, and transparency in the funding of candidatures for elected public office, political parties and electoral

campaigns, where applicable, with a view to preventing corruption, ensuring accountability, promoting good governance and reinforcing trust in public institutions.

- **Ensuring that donations don't result in influence trading, abuse of functions, vote-buying or other acts of corruption:** The preamble also recognizes that limitations or restrictions on election campaign funding and measures for transparency of expenditures, in accordance with domestic law, inter alia, may be necessary to ensure that donations do not result in trading in influence, abuse of functions, or vote-buying, or other acts of corruption domestically or across borders. *Importantly, this language recognizes the cross-border nature of this issue, in line with other language in the preamble: "stressing that corruption and economic crimes, including money laundering, cross borders and negatively affect societies and economies, making international cooperation to prevent and combat them essential"*.
- **Transparency can contribute to anti-corruption efforts in political financing:** The preamble recognizes that transparency requirements for donations to political parties, candidatures for elected public office and electoral campaigns, by legal entities and legal arrangements, including private and state-owned enterprises, complex legal mechanisms such as trusts and holdings, and non-governmental organizations, can contribute to preventing and combating corruption.
- **Funding for political financing may be misused by organized criminal groups and actors:** The preamble recognizes also that the funding of political parties, candidatures for elected public office and electoral campaigns may, in some contexts, be misused by organized criminal groups and actors to infiltrate and undermine institutions, which may lead to corruption becoming entrenched and to further weaken measures to prevent and fight corruption.
- **Promoting the meaningful participation of women:** The preamble recalls Resolution 10/10 on Addressing the societal impacts of corruption, which encourages States Parties to promote the meaningful participation of women in anti-corruption activities, programmes and initiatives, including by developing robust awareness programmes that address challenges to their participation.
- **Freedom of information:** The preamble emphasizes that pursuant to article 13, paragraph 1, of the Convention, States Parties are to take appropriate measures to respect, promote and protect the freedom to seek, receive, publish and disseminate information concerning corruption and that pursuant to CoSP Resolution 9/3, States Parties were "encouraged to seek to utilize information and communications technologies to strengthen the implementation of the Convention, to strengthen public awareness and to promote transparency and public reporting, and mindful of the need to protect the rights or reputations of others, national security or ordre public"
- **Protection of reporting persons:** The preamble also highlights that CoSP [Resolution 10/8](#) "Protection of reporting persons" encourages States Parties to strengthen confidential complaint systems to facilitate timely reporting of corruption, ensure the confidentiality of reporting persons and allow for anonymous reporting.
- **Important role of political party integrity and ethics standards and regulations in anti-corruption:** The preamble takes note that internal political party integrity and ethics standards, and regulations and their effective implementation can enhance transparency

in the funding of political parties, candidatures for elected public office and electoral campaigns and that they can play an important role in preventing and countering corruption.

- **Adopt and implement legislative and administrative measures to enhance and protect transparency in political finance:** OP1 urges States Parties, in line with UNCAC article 7.3, to take and implement legislative and administrative measures that enhance and protect transparency in the funding of political parties, candidatures for elected public office and electoral campaigns, where applicable, in accordance with the fundamental principles of their domestic law and consistent with applicable international obligations.
- **Monitoring and supervision by independent oversight bodies:** OP2 calls upon States Parties to ensure the existence of an oversight body(s) with the necessary independence, material resources and specialized staff to effectively monitor and supervise the funding of political parties, candidatures for elected public office and electoral campaigns, where applicable, and issue guidelines. *There are other references in the resolution that include focus on the role of oversight bodies: OP11 on the oversight of abuse of state resources, OP12 on the imposition of sanctions, and OP15 on cooperation between institutions.*
- **Need for record keeping on political financing and regular reporting to oversight body:** OP3 also calls upon States Parties to ensure that political parties, candidatures for elected public office and electoral campaigns keep records based on standard accounting requirements of all their revenues and expenditures, assets and liabilities, including their value, and above the thresholds defined by law, as applicable, the sources and relevant identification information of monetary, in-kind donations and related financial support. These are to be reported on to the competent oversight body on a regular basis, which may include at least one interim report before and one final report after the elections and, for regular political party accounts, where applicable, at least annually.
- **Publish financial reports on political finance for transparency and corruption prevention:** OP4 further calls upon States Parties, in order to promote transparency and reduce the risk of corruption, to take the measures necessary to ensure that the financial reports submitted by political parties, candidatures for elected public office and electoral campaigns, where applicable, are published online or are otherwise made public in a timely manner by a competent body or bodies, including, if applicable, the publication prior to the date of the election of the relevant identification of sources of private donations, in accordance with the thresholds defined by domestic law and in compliance with personal data protection legislation, with due regard for privacy rights.
- **Ensure public funding for political financing is allocated based on objective and transparent criteria:** OP5 urges States Parties, where any form of public funding is provided to political parties, to candidatures for elected public office or electoral campaigns, to ensure that such funding is allocated on the basis of objective and transparent criteria and is disbursed in line with the principles applicable to the management of public finances, including transparency, accountability and effective control.

- **Strengthen efforts to address conflicts of interest and prevent trading in influence:** OP6 calls upon States Parties to strengthen their efforts to identify and manage conflicts of interest and prevent trading in influence, in line with the Convention and their domestic law, by considering restricting or prohibiting donations by legal entities, including where the source is anonymous, state, foreign-owned or -controlled, or, as feasible, those legal entities that maintain contractual relationships with public institutions above thresholds as defined by domestic legislation.
- **Take measures against the offering of bribes, inducements or undue advantages to influence foreign public officials, in accordance with Articles 16 and 18:** OP7 calls upon States Parties to take measures, in accordance with article 16, against the promise, offer and giving to any foreign public official, directly or indirectly, of an undue advantage in order that the official act or refrain from acting in the exercise of his or her official duties, and to consider, where applicable, in accordance with article 18, taking measures against the promise, offer and giving, to a public official or any other person, directly and indirectly, of an undue advantage, in order to abuse his or her real or supposed influence to obtain an undue advantage for the original instigator or any other person, including through the funding of foreign political parties, candidatures for elected public office and electoral campaigns, where applicable.
- **Prevent bribery and trading in influence, including by limitations on political finance donations:** OP8 calls upon States Parties to prevent bribery and trading in influence, including by considering limitations on donations to political parties, candidatures for elected public office, and electoral campaigns, with a view to combating corruption, which can result from donations made with corrupt intent, while taking into account their different political and legal systems.
- **Regulate legal entities and legal arrangements that finance communication activities related to influencing elections:** OP9 encourages States Parties to consider measures to regulate legal entities and legal arrangements that finance communication activities that seek certain election results, and to require that they disclose the identifying information of the sponsors of such activities.
- **Disclosure related to the value and sponsors of political advertisements:** OP10 *Further encourages* States Parties to consider requiring the disclosure of the value and sponsor(s) of political advertisements such as those related to electoral campaigns in order to enhance transparency and prevent corruption.
- **Prohibit the misuse of publicly controlled resources:** OP11 calls upon States Parties to prohibit the misuse of publicly controlled resources in a manner that supports or undermines any political party, candidature for elected public office or electoral campaign, where applicable, and to mandate the competent national authorities or oversight bodies, as appropriate, to monitor for and detect such misuse.
- **Monitor compliance by competent oversight bodies:** OP12 also calls upon States Parties to ensure that competent oversight bodies have the authority to monitor compliance with relevant legislation and to take relevant measures, including, where applicable, administrative sanctions, or refer detected violations to competent law enforcement or judicial authorities for further action in accordance with the fundamental principles of their domestic law.

- **Ensure effective access to information, and the active participation of civil society actors:** OP13 calls upon States Parties to take measures in accordance with article 13 of the Convention, to ensure that the public has effective access to information and to promote and protect the freedom to seek, receive, publish and disseminate information and to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations, and community-based organizations, and where applicable, **electoral monitoring mechanisms, academia, the private sector and media** in the prevention of and fight against corruption, to support efforts to promote transparency in the funding of political parties, candidatures for elected public office and electoral campaigns, where applicable, and in line with the Convention. *It is the first time that a CoSP resolution has included electoral monitoring mechanisms, a key factor in efforts to promote transparency in political financing.*
- **Establish and strengthen reporting systems to facilitate timely reporting of corruption offences related to political financing:** OP14 Also calls upon States Parties to establish and strengthen, in accordance with articles 8, 32 and 33 of the Convention and with their domestic law, confidential, safe and secure reporting systems that are easily accessible for a variety of stakeholders, and ensure the confidentiality of reporting persons' identities and personal information in order to facilitate the timely reporting of corruption offences related, inter alia, to the funding of political parties, candidatures for elected public office and electoral campaigns.
- **Enable effective coordination among all relevant government bodies to support corruption investigation and proceedings:** OP15 further calls upon States Parties to **enable effective cooperation**, including through promoting collaboration, joint activities and information exchange among, as appropriate, **anti-corruption authorities, the police, investigative, prosecutorial and judicial authorities, financial intelligence units and administrative and oversight bodies, as well as election authorities**. This is to be carried out with a view to **supporting corruption investigations and proceedings at the national level and, as appropriate, the international level** concerning corruption offences established in accordance with the Convention and related to the funding of candidatures for elected public office, political parties and electoral campaigns, where applicable, as well as other related economic crimes, including money-laundering.

Follow-up actions:

- **Collect information on good practices, challenges and lessons learned:** OP16 requests the UNODC to collect information from States Parties on good practices, challenges and lessons learned in preventing and combating corruption through measures aimed at enhancing transparency in the funding of political parties, candidatures for elected public office and electoral campaigns in line with this resolution.
- **Develop materials to promote effective implementation:** OP17 also requests the UNODC to develop materials to promote the effective implementation of this resolution.

- **Discuss enhancing transparency of political financing at the Working Group on Prevention meeting:** OP18 directs the Working Group on the Prevention of Corruption to discuss good practices and challenges for enhancing the transparency of the funding of political parties, candidatures for elected public office and electoral campaigns at its eighteenth meeting (which will be held in 2027).
- **Report on implementation of the resolution:** OP19 requests the UNODC to report on the implementation of the present resolution to the Conference at its 12th session.
- **Provide technical assistance to enhance transparency in political finance:** OP20 requests the UNODC, **in cooperation with other relevant multilateral bodies**, to provide technical assistance including material support, to States Parties to support the introduction and implementation of measures to enhance transparency in political finance, as outlined in article 7, paragraph 3, of the Convention and bearing in mind the present resolution.

What is missing or could be strengthened:

- **Include a direct call for beneficial ownership disclosure:** The preamble lays out that transparency of legal entities and legal arrangements, including private and state-owned enterprises, complex legal mechanisms such as trusts and holdings, and non-governmental organizations, can help prevent and combat corruption. While there are provisions in OP6 which call on governments to consider restricting or prohibiting donations by legal entities if the source is anonymous, and provisions in OP3 and OP4 which call for the reporting and publication of relevant identification information of sources of private donations, the inclusion of a direct call for beneficial ownership transparency in these terms would have been stronger and clearer.
- **Address aspects of online political advertisements - imprints and repositories:** The adopted resolution did not include a commitment to address imprints on online political advertisements, nor did it reference the establishment of repositories for online political advertisements. The commitment to require the public disclosure of online political advertising's value and sponsors (OP10) fell short of explicitly referring to online political advertising and whether the duty of disclosure is with the companies that manage large platforms.
- **Set aside a portion of public funding for political parties to support increasing gender equality:** The adopted resolution did not include a commitment for where public funding is provided to political parties, a portion of this should be set aside to increase gender equality. Furthermore, the preambular paragraph that acknowledges the **differentiated impacts of corruption on women** does not explicitly refer to campaign finance.
- **Ensure quality of political finance data:** OP3 calls for stronger bookkeeping and regular and timely reporting on political, candidate and campaign finances, and OP4 addresses the importance of public access to political finance data. However, neither OP directly addresses the issue of data quality. Political finance data should ideally be available in machine readable, user-friendly and downloadable formats (e.g., csv or

json). Data should remain available, and any corrections, updates or other edits should be clearly logged.

- **Include expenditure limits:** While donation limits are listed among the measures to help prevent conflicts of interest, expenditure limits are an important missing element, especially in light of escalating campaign costs (including in primary phases, where applicable) and associated corruption risks once the successful candidates take office.

Resolution 11/8

Enhancing inter-agency cooperation between anti-corruption bodies and financial intelligence units for effective anti corruption and asset recovery action

Introduced by: State of Palestine

Co-sponsors: Algeria, Brazil, Burkina Faso, China, Colombia, Egypt, Ghana, Honduras, Indonesia, Iraq, Kuwait, Lebanon, Morocco, Namibia, Saudi Arabia, Seychelles, South Africa, and Sri Lanka

Highlights:

- **Cooperation between Anti-corruption Bodies and Financial Intelligence Units (FIUs) is vital for an effective approach to combating corruption, money-laundering and [asset recovery](#):** The preamble recognizes the respective mandates of and the complementarity between anti-corruption bodies, and financial intelligence units, and emphasizes that cooperation between them is vital for a coherent and effective approach to combating corruption and money-laundering, and to asset recovery.
- **Promote mechanisms to share beneficial ownership information:** OP2 Invites States Parties, where appropriate and in accordance with their domestic legal system, to promote the development of mechanisms to exchange, at the national level, information between domestic anti-corruption bodies and FIUs on the beneficial ownership of legal entities and financial and non-financial institutions with a view to enhancing transparency, strengthening cooperation among competent authorities, preventing corruption and supporting the tracing, recovery and return of assets.
- **Development of joint operational guide and toolkits on financial tracing and asset recovery:** OP10 invites States Parties to support the development by anti-corruption bodies and FIUs of **joint operational guides and toolkits on financial tracing and asset recovery**, to enhance the effective fulfilment by those institutions of their respective roles and effective coordination between them.
- **Share anonymized data and good practices on asset recovery cases:** OP11 encourages States Parties, in accordance with their domestic law, to share anonymized data and good practices relating to asset recovery cases, in cooperation with the UNODC through the Open-ended Intergovernmental Working Group on Asset Recovery

and, other United Nations and intergovernmental platforms active in asset recovery and financial intelligence cooperation.

- **Capacity-building support for parallel financial investigations, prosecution, MLA, asset recovery and other areas:** OP16 encourages States Parties to support capacity-building for anti-corruption bodies, FIUs and other competent authorities, in areas such as parallel financial investigations and prosecution, mutual legal assistance, extradition, asset recovery, anti-money-laundering measures and digital forensics, and invites technical assistance providers, including the UNODC, to offer, upon request, training programmes, model cooperation frameworks, peer exchanges and simulation exercises aimed at strengthening operational linkages and mutual trust among competent authorities.
- **Strengthen, enhance, promote and facilitate national coordination between Anti-corruption Bodies and FIUs and other relevant stakeholders:** OP17 Invites States Parties to strengthen, enhance and, where appropriate, promote and facilitate national coordination between anti-corruption bodies and financial intelligence units, **as well as other relevant stakeholders**, with respect to the domestic design, planning, implementation and reporting of anti-corruption and anti-money-laundering policies and strategies. It also encourages the **establishment of inter-agency bodies** to ensure the strategic alignment and follow-up of such cooperative initiatives.
- **Co-producing corruption-related dashboards, typologies, anonymized case studies and lessons learned:** OP18 Encourages States Parties to support the co-production by anti-corruption bodies and financial intelligence units of corruption-related dashboards, typologies, statistical bulletins, and anonymized case studies and lessons learned, with a view to informing evidence-based public policy, **fostering public awareness and promoting transparency in anti-corruption efforts.**
- **Strengthen comprehensive domestic and supervisory regimes for banks, non-banks financial institutions and other entities (Article 14):** OP19 Calls upon States Parties, in accordance with article 14 of the Convention, to establish, maintain and strengthen comprehensive domestic regulatory and supervisory regimes for banks, non-bank financial institutions and other entities, including natural or legal persons that provide formal or informal services for the transmission of money or value and, where appropriate, other bodies particularly susceptible to money-laundering and to promote structured cooperation and information exchange between anti-corruption bodies and financial intelligence units within those frameworks, with a view to preventing, detecting and disrupting the laundering of the proceeds of corruption and related financial offences.
- **Secure reporting for corruption:** OP20 encourages States Parties to establish secure mechanisms for reporting corruption, including anonymously, so as to facilitate such reporting and support anti-corruption bodies and FIUs in combating corruption.
- **Promote use of information and communication technologies, including responsible and innovative use of AI, blockchain and open source analytical tools:** OP21 Encourages States Parties to consider supporting investments in information and communication technologies with the aim of enabling secure, encrypted and prompt – and, where necessary and appropriate, real-time – intelligence-sharing and case

analytics, in accordance with their domestic legal frameworks and applicable international law, and to promote, the responsible and innovative use of emerging technologies, including AI, blockchain and open-source analytical tools, to enhance the prevention, detection and investigation of financial and corruption-related crimes.

Follow-up measures:

- **Collect information on best practices, challenges and lessons learned:** OP23 Requests the UNODC to collect information voluntarily provided by States Parties on best practices, challenges and lessons learned in relation to cooperation between anti-corruption bodies and FIUs, including information-sharing and intelligence exchange, joint investigations and task forces, asset tracing, freezing, recovery and return, capacity-building and technical assistance, the development of national anti-corruption frameworks, and public awareness and preventive measures;
- **Develop a technical guide:** OP24 requests the secretariat to develop a technical guide based on the findings of the collected information, aimed at assisting States Parties in enhancing structured cooperation between anti-corruption authorities and financial intelligence units.
- **Report on resolution implementation at CoSP12:** OP25 *Further requests* the secretariat to report on the implementation of this resolution at the twelfth session of the Conference.

What is missing or could be strengthened:

- **Ensure high standards for reporting on asset recovery:** There is no explicit inclusion for States “Aligning their internal data-collection processes with the highest reporting standards and best practices in the asset-recovery field, reducing duplication and ensuring that case information is captured coherently and consistently across all reporting systems.” This could include data collected through the UNCAC IRM, FATF recommendation 8, StAR/UNODC data collection through questionnaires, among other sources.”¹⁰
- **Guidance on utilizing beneficial ownership information:** There is no explicit inclusion of access, use and sharing of beneficial ownership beyond a reference to promoting transparency and also no explicit inclusion of the need for States to ensure their authorities have sufficient resources to collect and verify beneficial ownership data, which is necessary for ensuring the quality of the information. This is crucial to the work of Anti-corruption bodies and FIUs to promote asset recovery and to deter, detect and prevent money laundering.

¹⁰ Transparency International France (2025), “Uneven Recovery: What Global Data Reveal and Conceal about Stolen Asset Returns”, p.8, https://transparency-france.org/wp-content/uploads/2025/12/RAPPORT_objectif_restitution_ENG_VF_compressed.pdf.

- **Address the role of enablers:** OP19 could have been expanded upon and strengthened to explicitly recognize and address the role of service providers in facilitating and enabling corruption (including legal, accounting, real estate, and corporate service providers), building upon agreed language from CoSP [Resolution 10/5](#), OP17.
- **Have greater focus on coordination among all actors involved in the asset recovery chain:** In several jurisdictions, Anti-corruption bodies and FIUs are not involved in asset restitution, which often takes place only after conviction. The resolution could have addressed this issue by including a commitment ensuring coordination among all actors involved across the asset-recovery chain, from identification and tracing to confiscation and restitution. In particular, stronger coordination between Anti-corruption bodies, FIUs, law-enforcement authorities, and relevant ministries and administrative bodies would help ensure a coherent and effective domestic asset-recovery policy.

Resolution 11/9

Preventing and combating corruption as it relates to crimes that affect the environment

Introduced by: Brazil and Namibia

Co-sponsors: Burkina Faso, Chile, Colombia, Costa Rica, Côte d'Ivoire, Dominican Republic, Ethiopia, Honduras, Ghana, Iraq, Japan, Kenya, Lesotho, Nigeria, Norway and Peru

Highlights:

- This resolution builds upon [Resolution 8/12](#), and **lays out many new commitments to apply the UNCAC to help address important gaps and challenges** in tackling corruption as it relates to crimes that affect the environment, including as it relates to organized crime, money laundering and illicit financial flows. These new commitments include strengthening enforcement and (cross border) cooperation, not only among authorities but also with other stakeholders, cooperation in asset seizure and recovery, mutual legal assistance, and information sharing, coordination and cooperation in terms of joint investigations and special investigative techniques, cooperation in criminal, civil and administrative matters, and the use of technology to achieve these aims, use and sharing of beneficial ownership information, tackling the role of enablers, promoting access to information, enhancing transparency and integrity of public-private sector relationships, and recognizing and promoting the role of civil society actors. This includes recognizing the vital role of “indigenous peoples” and “local communities”, the first time these terms have been explicitly referenced in a CoSP resolution (along with Resolution 11/3).
- Please see the Wildlife Justice Commission’s blog (Chair of the Global Civil Society for the UNCAC’s Working Group on Environmental Crime and Corruption) “[Fighting Corruption at CoSP11](#)” which includes an analysis of this resolution.
- **Recognition of how anti-corruption and integrity measures contribute to fighting crimes that affect the environment:** The preamble recognizes that anti-corruption and integrity measures contribute to preventing and combating crimes that affect the environment, and therefore protecting the environment. It also recognizes that corruption as it relates to crimes that affect the environment **diminishes the effectiveness of public policies, including those on combating organized crime.**
- **Recognition of the increasing number of initiatives, instruments and resolutions to address corruption as it relates to crimes that affect the environment:** The preamble recognizes the increasing number of international, regional and national

instruments and initiatives that are addressing corruption as it relates to crimes that affect the environment. Importantly, the preamble also recalls **resolutions adopted across many fora** that are relevant to the issue of corruption as it relates to crimes that affect the environment.¹¹

- **Relevant UNODC reports/research on the issue:** The preamble takes note of the progress in research on corruption as it relates to crimes that affect the environment, including the UNODC report “[Preventing and Combating Corruption as it Relates to Crimes that Have an Impact on the Environment: An Overview](#)”, and also takes note of the report by the Secretariat “[Challenges and good practices in addressing corruption involving organized criminal groups](#)”.
- **The important contributions of non-state actors:** The preamble highlights the contributions of intergovernmental organizations and the important role of the media, civil society, and reporting persons, in the prevention and fight against corruption as it relates to crimes that affect the environment. The preamble also recognizes “the vital role of **Indigenous Peoples and of local communities** in the conservation and sustainable use of the environment, and noting with concern that corruption related to crimes that affect the environment can undermine their livelihoods”. *This is the first time that “Indigenous Peoples” and “local communities” are referenced and recognized in a CoSP resolution, alongside Resolution 11/3, OP13, where they are included in an operative paragraph encouraging SIDS to take into account social inclusion consideration in development and implementation of anti-corruption strategies and policies).*
- **Develop, strengthen and effectively implement anti-corruption frameworks and policies:** OP1 urges States Parties to address corruption as it relates to crimes that affect the environment by developing, strengthening and effectively implementing anti-corruption frameworks and policies that reflect the principles of the rule of law, proper management of public affairs and public property, integrity, transparency and accountability. *The term “coordinated policies” was included in earlier drafts but did not make it into the final resolution.*

¹¹ The following resolutions are recalled: [Resolution 8/12](#), “Preventing and combating corruption as it relates to crimes that have an impact on the environment”, [Resolution 10/5](#), “Measures to address corruption involving organized criminal groups”, the [Political Declaration](#) adopted by the General Assembly at its special session against corruption “Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation”, [General Assembly Resolution 76/185](#) entitled “Preventing and combating crimes that affect the environment”, [Economic and Social Council Resolution 2025/17](#) entitled “Tackling illicit trafficking in wild fauna and flora, including timber and timber products, the illegal mining of and illicit trafficking in minerals and precious metals, illicit trafficking in waste and other crimes that affect the environment”, Conference of the Parties to the [UN Convention against Transnational Organized Crime Resolutions 10/6](#) on “Preventing and combating crimes that affect the environment falling within the scope of the United Nations Convention against Transnational Organized Crime” and [12/4](#) on “Enhancing measures to prevent and combat crimes that affect the environment falling within the scope of the United Nations Convention against Transnational Organized Crime”, [Resolution 17.6 of the Conference of the Parties to the Convention on International Trade in Endangered Species of Wild Fauna and Flora](#) entitled “Prohibiting, preventing, detecting and countering corruption which facilitates activities conducted in violation of the Convention”, and the [Kyoto Declaration](#), as the outcome document of the Fourteenth United Nations Congress on Crime Prevention and Criminal Justice.

- **Strengthen integrity frameworks and the use of preventive anti-corruption tools:** OP2 Calls upon States Parties to strengthen integrity frameworks and the use of preventive anti-corruption tools in the public sector, particularly in institutions involved in environmental conservation. This includes developing codes of conduct, implementing **conflict of interest standards, undertaking corruption risk management processes and promoting integrity, transparency and accountability in public procurement, human resources management and the awarding of concessions, permits and licenses.** *This commitment builds upon language in Resolution 8/12, providing more details on the use of preventive anti-corruption tools, including integrity, transparency and accountability in public procurement and in the awarding of concessions, permits and licenses, where the corruption risks are high. While important that environmental conservation agencies are included in the context of applying anti-corruption and integrity tools, other government agencies that have key roles to play (customs, criminal justice, border control) did not make it into the final resolution.*
- **Open government, transparency and effective public access to relevant information:** OP3 encourages States Parties to develop or strengthen robust frameworks to address corruption as it relates to crimes that affect the environment, in particular, **frameworks for open government, transparency and effective public access to relevant information** with a view to **enhancing public oversight and public awareness.** *This is new language specifically encouraging States' to develop or strengthen frameworks for effective access to information which enhances public oversight, and open government on this issue. These are important elements for strengthening anti-corruption and accountability to combat corruption that facilitates crimes that affect the environment.*
- **Identify and promote the use of technologies to support criminal investigation and prosecutions:** OP4 encourages States Parties to work in cooperation with each other, as well as with **relevant organizations and stakeholders**, such as the UNODC and the International Criminal Police Organization (INTERPOL), to identify and promote the use of technologies to prevent, investigate and combat corruption as it relates to crimes that affect the environment. These include, in particular, **technologies for identification, traceability, due diligence and authentication**, to support criminal investigation and prosecutions. *This is new language to apply technologies for criminal investigations and prosecutions related to combating corruption linked to crimes that affect the environment, which can play an important role in reducing corruption risks - for example, use of digital technologies could help address major corruption risks associated with the use of permits that are issued on paper in many contexts.*
- **Strengthen cross-border cooperation and enforcement controls:** OP5 strongly encourages States Parties to take appropriate measures to strengthen cross-border cooperation and enforcement controls, including on a voluntary basis, through the timely sharing of information among law enforcement agencies, such as through regional organizations and INTERPOL. *This OP represents new language to strengthen cross-border cooperation and enforcement, and sharing of information, specifying INTERPOL and other regional organizations, to address this issue.*

- **Protection of reporting persons:** OP6 encourages States Parties to establish and strengthen confidential complaint systems and **protected internal reporting systems that are accessible, diversified, reliable and inclusive.** This facilitates timely reporting of corruption, as it relates to crimes that affect the environment, and to ensure the confidentiality of reporting persons' identities and personal information, including by allowing for anonymous reporting.
- **Active participation of civil society:** OP7 calls upon States Parties to 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, in the prevention of and fight against corruption, and to raise public awareness regarding the existence, causes and gravity of, and the threat posed by corruption as it relates to crimes that affect the environment. *References to academia and youth that were in earlier versions did not make it into the adopted resolution.*
- **Transparency and integrity of public-private relationships:** OP8 further encourages States Parties to promote integrity and transparency in relations between the private and public sectors. This includes through preventing and managing conflicts of interest, preventing undue advantage, and promoting and supporting the adoption of comprehensive integrity and compliance programmes in the private sector that effectively prevent corruption as it relates to crimes that affect the environment. *This is a new commitment to promote greater transparency and integrity relating to the relationships between the public and private sector, including lobbying activities, related to tackling environmental crime and corruption.*
- **Holding liable those that perpetrate an act of corruption as it relates to crimes that affect the environment:** OP9 urges States Parties to promote accountability, integrity and transparency by taking the necessary measures, to hold liable any legal or natural persons subject to their jurisdiction that perpetrate an act of corruption as it relates to crimes that affect the environment.
- **Detect, investigate, prosecute corruption relating to crimes that affect the environment, including by using Article 49 and 50:** OP10 urges States Parties to take the measures necessary to strengthen their capacity to effectively detect, investigate, prosecute and adjudicate corruption as it relates to crimes that affect the environment, in particular as it relates to **organized crime, money-laundering and illicit financial flows** derived from the proceeds of crime. This includes by improving coordination and promoting cooperation among relevant competent authorities, by making use of articles 49 and 50 of the Convention to provide for **joint investigations and special investigation techniques, new agreed language on applying these two provisions on this topic,** and by ensuring that such entities may **carry out their functions effectively and free from any undue influence by providing them with the necessary resources.** *This OP represents new, important language to apply articles 49 and 50, which are under-utilized provisions of the UNCAC, [to strengthen enforcement actions](#) on corruption offenses, including those related to crimes that affect the environment. Given the frequent involvement of corruption involving organised criminal groups in crimes that affect the environment, it is important that the mandated*

investigation agency (or agencies) has the necessary resources, but also the powers, independence and expertise required to investigate transnational organized crime.

- **Prevent the transfer of proceeds of corruption related to crimes that affect the environment and promote asset recovery and return of those proceeds:** OP11 “Encourages States Parties, in accordance with their domestic law, to take the measures necessary to prevent the transfer abroad of the proceeds of corruption as it relates to crimes that affect the environment by denying safe haven and enhancing mutual cooperation in the identification, tracing, freezing, seizing, confiscation and recovery of proceeds or other property and instrumentalities of crime and their disposal and return, in line with the Convention and making use, as appropriate, of the various tools available to enhance international cooperation, including through United Nations Office on Drugs and Crime and international organizations, such as INTERPOL, including the INTERPOL silver notices systems;” OP12 calls upon States Parties to **strengthen cooperation in criminal matters and to consider assisting each other in investigations of and civil and administrative proceedings** relating to corruption, as it relates to crimes that affect the environment, in line with chapter IV of the Convention. *These OPs add new and more specific language, building on Resolution 8/12, to strengthen enforcement and cooperation efforts, including through working with INTERPOL and other organizations, to combat corruption that facilitates crimes that affect the environment.*
- **Enhance use and sharing of beneficial ownership information:** OP13 calls upon States Parties to enhance the use and sharing of beneficial ownership information, in accordance with their domestic law and **international commitments**, to strengthen efforts to prevent and combat corruption as it relates to crimes that affect the environment and to ensure that such information is available to relevant competent authorities. *This is a new commitment to bring the use and sharing of beneficial ownership information to help tackle corruption that is driving crimes that affect the environment. Building on International commitments, including [Resolution 10/6](#) and [Financial Action Task Force recommendations](#), States Parties should ensure adequate, accurate and up-to-date beneficial ownership information that can be accessed in a timely manner through standardized, centralized registers that are accessible to relevant domestic and foreign authorities, civil society and the media.*
- **Tackling the role of enablers related to corruption and crimes that affect the environment:** OP 14 encourages States Parties to strengthen comprehensive domestic regulatory and supervisory regimes for banks and non-bank financial institutions, including natural or legal persons that provide formal or informal services for the transmission of money or value and other bodies particularly susceptible to money-laundering. This is to assess and address their potential role in facilitating or enabling corruption as it relates to crimes that affect the environment. OP15 urges States Parties to **engage with relevant service providers to promote the establishment and strengthening of effective internal controls and oversight of such controls** to detect and deter suspicious activity and prevent the potential misuse of their services to facilitate corruption offences and related illicit financial flows derived from crimes that affect the environment. *While earlier drafts of this resolution listed the enablers: including legal, accounting, real estate and corporate service providers*

(agreed language from [Resolution 10/5](#) OP17), OP15 is new CoSP language on tackling the role of relevant service providers in relation to corruption that enables crimes that affect the environment, in facilitating the [laundering of proceeds from crimes that affect the environment](#) and moving illicit funds that finance crimes that affect the environment or cause other environmental or climate harms.

Follow-up actions:

- **Corruption as it relates to crimes that affect the environment is on the agenda of the Working Group on Prevention:** OP16 directs the Open-ended Intergovernmental Working Group on the Prevention of Corruption to include, as a topic for discussion at its 17th or 18th session in 2027, good practices, lessons learned and challenges concerning the use of anti-corruption and integrity tools to address corruption as it relates to crimes that affect the environment. This is **to identify needs and to inform technical assistance, capacity-building and national policy development efforts** and support the effective implementation of the Convention. *This follow-up action would be more impactful if broadened to include collecting information on statistical data, and to analyse and use all information with a view to developing a collection of good practices and conclusions (building upon OP26 of resolution 10/5, OP24 of resolution 10/9).*
- **UNODC to report on implementation of the resolution at CoSP12:** OP18 requests the secretariat of the Conference of the States Parties to report on the implementation of the present resolution to the Conference at its twelfth session and to its relevant subsidiary bodies.

What is missing or could be strengthened:

- **Inclusion of climate change:** Earlier drafts of the resolution only had one mention of “climate change” (in the preamble), and this reference was taken out. This is a major omission at a time when the [widespread and devastating impacts](#) of climate change are being felt across the globe. Furthermore, the resolution does not recognize the link between corruption, crimes that affect the environment and its impacts on security and [human rights](#).
- **Addressing climate finance governance:** The resolution also doesn’t include any focus on applying the UNCAC to prevent mismanagement and misappropriation of funds for climate finance projects or other funds for environmental protection and biodiversity. Resolution 11/3 highlights the interlinkages between climate change and corruption, and the need for States to effectively implement anti-corruption frameworks and enhance good governance and the rule of law, including in climate change adaptation and mitigation activities. While resolution 11/3 includes a commitment for SIDS to address climate governance, the corruption–climate–environment nexus is globally relevant. Corruption and the crimes that it facilitates are global, and the integrity of climate and

environmental governance is a shared priority for sustainable development and global environmental goals. The resolution also does not address that climate change may create new incentives and patterns for corruption and crimes that affect the environment.

- **Designation as a predicate offense:** Earlier versions of the resolution called for States Parties to address corruption related to crimes that affect the environment, by designating them as predicate offences for money laundering; however, this proposal did not make it into the adopted resolution. This designation is important because it enables the use of financial investigations to trace illicit flows, seize and confiscate assets, and identify corrupt networks that facilitate crimes that affect the environment. Establishing such frameworks also lays the foundation for discussions on asset return and compensation, thereby strengthening accountability and reinforcing the rule of law. It is also consistent with article 23(2)(a) of UNCAC, for States Parties to seek to apply the offence of money-laundering to the “widest range of predicate offences.”
- **Restoration of damage caused to the environment and to victims:** The resolution lacks measures on using proceeds of crime, in a transparent manner, to restore the damage caused to the environment and to victims. Seizing and confiscation of assets are key tools to disrupt crime, but also provide crucial resources to remediate environmental damage and support affected communities. Transparent management of these funds helps restore ecosystems, build livelihoods, and reinforces public trust in governance. This language has already been included in UNTOC COP Res 12/2 (Annex II b), and similar language can be found in UN GA resolution 76/195 (OP2 & 10) and OP 15 of CCPCJ resolution on crimes that affect the environment.
- **Ensuring a safe and enabling environment for civil society:** As highlighted above, environmental defenders, reporting persons, journalists, and other non-state actors are vulnerable to threats, attacks and reprisals when exposing corruption as it relates to crimes that affect the environment and in protecting the environment. The resolution lacks a commitment to ensure that the conditions are present for these actors to carry out their work independently and without fear of reprisals, as laid out in the UNGASS political declaration paragraph 21 and Resolution 10/1. The adopted resolution does not include [environmental defenders](#), which were included in the earlier drafts. Environmental defenders play a crucial role in environmental and climate protection and in exposing environmental crime and corruption. They face [significant risks](#), including intimidation, criminalization, violence, and even death, due to the powerful interests they challenge.
- **Improving cooperation with UNTOC, other fora and NGOs:** A language proposal directing the UNCAC’s Open-ended Intergovernmental Expert Meeting to Enhance International Cooperation to continue exploring activities, procedures and methods of work aimed at improving cooperation with the UNTOC’s Working Group on International Cooperation of the Conference, did not make it into the final resolution. Similarly, language on cooperation with relevant international and regional organizations and mechanisms, and non-governmental organizations to strengthen international cooperation to effectively prevent, detect, investigate and prosecute organized criminal groups involved in making use of corruption, did not make it into the final resolution. However, this omission does not prevent the UNODC from promoting collaboration and

coordination between the UNCAC and UNTOC's relevant working groups, as well as other relevant fora and mechanisms such as the Convention on Biological Diversity, the Convention on International Trade in Endangered Species of Fauna Flora, and the UN Framework Convention on Climate Change, including by strengthening partnerships with NGOs, other non-state actors and multi-stakeholder initiatives such as the Extractive Industries Transparency Initiative.

- **Traceability across supply chains to prevent corruption:** The resolution does not specifically outline measures to ensure traceability, transparency, and integrity to combat illicit activities in complex supply chains for natural resources and waste.¹²
- **Identification of politically exposed persons:** Earlier drafts included language in OP13 on using beneficial ownership information for the identification of any politically exposed persons (PEPs) holding ownership rights in natural resources and other relevant sectors, but this language did not make it into the final draft. This is an important element because “When ownership data collected by government agencies is shared with oversight institutions and through public registries, it can help identify investments by politically exposed persons and companies with questionable credentials, reducing corruption risk.”¹³
- **Inclusion of the 2030 Agenda - Sustainable Development Goals:** The SDGs were mentioned in previous versions of the draft resolution, highlighting that efforts by States Parties to implement the Convention are mutually reinforcing and contribute to the implementation of the 2030 Agenda for Sustainable Development, in particular of Sustainable Development Goals 14, 15 and 16 (building upon resolution 8/3, PP4), but were taken out of the final resolution.

¹² As an example, see: Expert Group on Preventing Corruption in Transition Minerals, 2025, “From Mine to Market: Using Traceability to Fight Mineral Sector Corruption”, <https://resourcegovernance.org/sites/default/files/2025-11/from-mine-to-market-traceability-anticorruption.pdf>.

¹³ See EITI blog post, Mark Robinson and Thom Townsend, (November 2025), “Opening Extractives: Achieving impact in beneficial ownership transparency”, <https://eiti.org/blog-post/opening-extractives-achieving-impact-beneficial-ownership-transparency>.

Resolution 11/10

Enhancing regional anti-corruption efforts and cooperation in Central Asia

Tabled by: Uzbekistan

Co-sponsors: Co-sponsors will be listed when the COSP 11 official report is published.

Highlights:

- **Offer by Uzbekistan to host CoSP12:** OP2 welcomes the offer by the Government of Uzbekistan to act as host to the twelfth session of the Conference, and notes the contribution of all Central Asian states to promoting regional cooperation within the framework of the Convention.
- **Regional Platform to Fast-Track Implementation, includes focus on Article 10:** OP1 “Welcomes the commitment of the Central Asian States Parties to implementing the Convention and reporting on progress made in that regard, and encourages them, and other interested Parties to the Convention, to exchange good practices and ways of overcoming challenges in the implementation of the Convention and to exploit the potential of the regional platform to fast-track the implementation of the UNCAC in Central Asia as a tool for supporting implementation efforts;”
- **Enhance cooperation in the recovery of assets:** OP9 further encourages the Central Asian States Parties to enhance cooperation in the recovery of assets derived from offences established in accordance with the Convention, including through mutual legal assistance and the use of international and regional cooperation mechanisms. This should be achieved through considering the development of regional coordination and operational mechanisms for identifying, freezing, seizing and returning assets derived from corruption, by utilizing the capacities of the relevant entities, including anti corruption law enforcement authorities and financial intelligence units, by concluding mutual legal assistance agreements and by using international and regional cooperation mechanisms and networks.
- **Promote civil society engagement:** OP10 encourages Central Asian States to further promote the engagement of civil society, academia, youth and the private sector, and state-owned enterprises, including through regional awareness-raising campaigns and initiatives to promote integrity and transparency. *It is notable that state-owned enterprises are included in the resolution, given the significant [corruption risks](#) that can exist in state-owned enterprises, and particularly those focused in the natural resource sector.*

- **Support the meaningful involvement of women and youth in corruption prevention and in anti-corruption education:** OP12 Invites the Central Asian States Parties to support the meaningful involvement of women and youth in the prevention and combatting of corruption as well as to promote inclusive anti-corruption education and awareness raising measures in accordance with domestic law.
- **Call for donors and international organizations to strengthen support for Central Asian States:** OP13 invites donors and international organizations to strengthen their support for regional anti-corruption initiatives, such as joint research, educational programmes and pilot projects on digital transparency, in line with the needs and priorities identified by the States of the Central Asian region.
- **Strengthen mechanisms for protection of reporting persons:** OP14 *Encourages* States Parties from the Central Asian region to strengthen mechanisms for the protection of persons reporting corruption in accordance with the UNCAC, and by taking into consideration relevant best practices.

Follow-up actions:

- **Development of joint regional training, knowledge platforms & information sharing channels:** OP13 requests UNODC to facilitate the development of joint regional training modules, knowledge platforms and secure information-sharing channels within the Regional Platform.
- **Prepare an analytical note on achievements and challenges with implementing the resolution for the next CoSP session:** OP15 requests the UNODC, in cooperation with the Central Asian States Parties and the Regional Research Centre, to prepare for the next session of the Conference an analytical note on achievements and challenges in implementing this resolution, including proposals for further steps.

What is missing or could be strengthened:

- **Safe and enabling environment for civil society:** Language on ensuring the conditions for an enabling environment for civil society participation was taken out of the final resolution. This is a major omission due to the shrinking civic space in [Central Asia](#).
- **Transparent and accountable return processes:** OP11 on enhancing the recovery of assets does not address guaranteeing transparent and accountable return processes in line with the GFAR Principles for Disposition and Transfer of Confiscated Stolen Assets in Corruption Cases and the Civil Society Principles for the Accountable, Transparent, and Participatory Management of Frozen and Recovered Assets.
- **Mention of specific networks and initiatives to collaborate with on anti-corruption:** References to the Globe Network, ARIN-WSA and the StAR Initiative did not make it into the final version of OP9 on cooperation with other mechanisms.
- **Use of artificial intelligence in a responsible and ethical way:** A commitment related to AI did not make it into the final resolution. This commitment focused on Central Asian

States more actively introducing artificial intelligence and other technological innovations in their work to prevent and counter corruption, and ensure that **such technologies are used responsibly and ethically, and developing common regional standards and safeguards**, did not make it into the final resolution.

Resolution 11/11

Combating corruption that facilitates the smuggling of migrants

Tabled by: United States of America

Co-sponsors: Ecuador, Honduras, Italy, Japan, United Kingdom of Great Britain and Northern Ireland

Highlights:

- **The first dedicated CoSP resolution focused on combating corruption that facilitates the smuggling of migrants;** the resolution contains new commitments for applying the UNCAC to tackle this issue.
- **Ratification of the Smuggling of Migrants Protocol:** OP1 calls upon those States Parties to the UNCAC that are also Parties to the UNTOC and have not yet done so to consider ratifying or acceding to the Protocol against the Smuggling of Migrants by Land, Sea and Air, supplementing the UNTOC and encourages States Parties that have ratified or acceded to the Protocol to strengthen its effective implementation through appropriate domestic law and related measures, with a view to using the Protocol as a tool for international cooperation, including on investigations, mutual legal assistance and extradition.
- **Prevent and detect conflicts of interest and illicit enrichment:** OP2 urges States Parties to implement transparency and integrity measures to prevent and detect conflicts of interests and illicit enrichment for public officials considered particularly vulnerable to corruption as facilitators of the smuggling of migrants.
- **Enhance detection of acts of corruption by ensuring reporting channels and protection measures for reporting persons and witness:** OP3 “encourages States Parties to enhance the detection of acts of corruption that may facilitate the smuggling of migrants, including by using technology such as biometric systems and data analytics and the digitalization of border and migration processes to detect and identify suspicious patterns, in accordance with domestic law and with due regard for data protection and privacy rights, and also encourages States Parties to further enhance the detection of acts of corruption as a means of facilitating the smuggling of migrants by **ensuring that reporting channels and protection measures for reporting persons and witnesses are in place.**” *This OP includes an important measure that States should implement as part of comprehensive whistleblower reporting and protection frameworks that align with international best practices as set out in CoSP Resolution 10/8.*

- **Investigate and prosecute acts of corruption that facilitate migrant smuggling:** OP4 “calls upon States Parties, in accordance with domestic law and international obligations, to strengthen efforts to investigate and prosecute acts of corruption that facilitate migrant smuggling, including by: extending investigations into the smuggling of migrants to include potential underlying corruption; conducting financial investigations and seizing and confiscating proceeds of crime; establishing multi-agency task forces and mechanisms that allow for the coordination and exchange of information between relevant anti corruption, migration and financial intelligence authorities; strengthening international cooperation, including by conducting joint and/or parallel investigations or engaging in bilateral and multi-jurisdictional law enforcement cooperation to combat transnational corruption and crimes related to the smuggling of migrants, such as by utilizing practitioner-based networks, including the GlobE Network, the Camden Asset Recovery Inter-agency Network and its regional Asset Recovery Inter Agency Networks; as well as using International Criminal Police Organization (INTERPOL) systems and analytical support to help identify cross-border patterns, risk indicators and links between corruption and smuggling networks; and denying safe haven to offenders and proceeds of crime.” *It is noteworthy that this OP includes specific ways to promote cooperation across relevant government agencies to address this issue, including through establishing multi-agenda task forces.*
- **Effective, proportionate and dissuasive penalties for public officials who have engaged in acts of corruption that facilitate migrant smuggling:** OP5 encourages States Parties to have in place and to apply, in accordance with domestic law and due process, effective, proportionate and dissuasive criminal, civil or administrative penalties that take into account the gravity of the offence for those public officials who have participated in acts of corruption that facilitate the smuggling of migrants, such as acts of bribery or abuse of functions involving immigration, travel and identity documentation and customs or border inspections, as well as for public officials who have obstructed justice in the investigation of smuggling of migrants cases.
- **Deny safe haven to those engaged in corrupt acts and the smuggling of migrants:** OP6 encourages States Parties to apply, as appropriate and in accordance with domestic law and international treaty obligations, including the UNCAC, measures to deny safe haven to those who engage in corrupt acts and the smuggling of migrants, including through visa restrictions or extradition, and to ensure that business investment and immigration policies are not abused by corrupt actors and criminals, while upholding due process.
- **Investigate and prosecute the laundering of proceeds of crime:** OP7 “calls upon States Parties to investigate and prosecute the laundering of proceeds of crime derived from acts of corruption that facilitate the smuggling of migrants and to use confiscation measures, in accordance with domestic law and international obligations, to target criminal proceeds acquired by individuals and private sector entities”.
- **Proportionate, effective and dissuasive criminal, civil or administrative penalties for those participating in or benefiting from corruption linked to the smuggling of migrants:** OP8 “urges States Parties to ensure the application of proportionate, effective and dissuasive criminal, civil or administrative penalties, as necessary and in

accordance with domestic law, for those legal persons who participate in or benefit from corruption related to the smuggling of migrants, including with regard to the issuance of legitimate or fraudulent travel or visa documents and the provision of transportation and travel-related services or formal and informal services for the transfer of money”.

- **Prosecution of public officials who facilitate smuggling of migrants:** OP9 “encourages States Parties to ensure that their domestic legal frameworks allow for the prosecution of public officials who facilitate the smuggling of migrants, whether by action or omission of their official duties, including by providing that such misconduct may be charged as an act of corruption, as defined under national law, in addition to or as an alternative to participation in the smuggling of migrants”.
- **Strengthen measures to effectively detect, collect information and share cases of corruption facilitating smuggling of migrants:** OP10 “encourages States Parties to maintain and strengthen measures to effectively detect, collect information on and share cases of corruption that facilitated the smuggling of migrants and **to promote engagement with individuals and groups outside the public sector in the prevention and fight against corruption** that facilitates the smuggling of migrants”.
- **Provide effective capacity building and training:** OP11 urges States Parties to provide adequate and effective capacity building and training, including through cooperation among States and **relevant organizations**, for anti-corruption authorities and criminal justice institutions, including judicial and prosecution services, to effectively investigate and prosecute corruption that facilitates the smuggling of migrants, without prejudice to the independence of the authorities and institutions involved in the fight against corruption.

Follow-up measures:

- **Collect information and report on progress made and challenges to implement the resolution:** OP12 Requests the UNODC to collect information provided by States Parties and to report on the progress made and the challenges encountered in the implementation of the resolution to relevant CoSP subsidiary bodies.
- **Conduct research and monitor trends and prevalence of corruption facilitating smuggling of migrants:** OP12 also requests the UNODC to conduct research on and monitor the trends and prevalence of corruption as a facilitator of the smuggling of migrants and to support States through dedicated technical assistance in preventing, detecting, investigating and prosecuting corruption as a facilitator of the smuggling of migrants.

What is missing or could be strengthened:

- **Upholding human rights law:** A significant omission is the absence of any explicit reference to “human rights” or “human rights law,” to recognize the importance of States upholding international human rights law when addressing this issue. To give proper

attention to the issue, the resolution should have included a commitment for States Parties to ensure that measures to combat corruption that facilitates migrant smuggling and States' migration legislation policies and practices are consistent with international human rights law. Explicit references to human rights law could also have been included in specific commitments - for example, in OP4 "including international human rights law" could be added to "conformity with their obligations under international law".

- **Protection of victims:** The resolution does not address protecting the rights of migrants, and ensuring access to justice and the protection of victims, as outlined in Article 19 of the [Protocol Against the Smuggling of Migrants by Land, Sea and Air, Supplementing the UNTOC](#)¹⁴ and in Human Rights Council [Resolution 57/14](#) which affirms that "migrants and crimes against migrants, including those involving trafficking in persons, child labour and forced labour, continue to pose a serious challenge and require a **concerted international assessment and a human rights-based response**, and strengthened multilateral cooperation among countries of origin, transit and destination for their eradication, to prevent, investigate, prosecute and penalize the smuggling of migrants and to prevent, combat and eradicate trafficking, and to identify, protect and provide assistance to victims of trafficking in persons".
- **Promoting civil society engagement to tackle corruption related to smuggling of migrants:** The adopted resolution could have stronger, more concrete language for engaging civil society sectors going beyond what is laid out in OP10. A language proposal on promoting multi-stakeholder engagement, including civil society and the media, in monitoring corruption linked to migrant smuggling did not make it into the final resolution. Non-governmental organizations and other non-state actors have an [important role](#) to play such as helping to counter trafficking, assisting victims, and raising awareness.
- **Access to information:** The resolution does not call upon States to ensure effective access to information about anti-smuggling policies and operations to promote **transparency and accountability in anti-smuggling policies and operations**.
- **Asset declarations:** In earlier drafts, OP2 included language urging States Parties to put in place enhanced asset declaration requirements, but this proposal did not make it into the final version of the text. When [asset and interest declarations](#) are comprehensive and accurate, and available for the relevant authorities and the wider public, they can be cross-referenced with other datasets and become a powerful tool to identify potential conflicts of interest or signs of illegal enrichment by public officials.

¹⁴ As outlined in the Human Rights Council Resolution 57/14, Human Rights of Migrants, adopted in October 2024, <https://docs.un.org/en/A/hrc/RES/57/14>, specifically see OPs 2 and 3, "2. Recommits to ensuring full respect for the human rights and fundamental freedoms of all migrants, regardless of their migration status, and urges all States, including countries of origin, transit and destination, to prevent the creation and exacerbation of situations of vulnerability and to respond to the needs of migrants in vulnerable situations; 3. Condemns unequivocally all violations and abuses of human rights committed against migrants, including those fuelled by negative narratives, misinformation and disinformation, and calls upon all States to ensure accountability and effective remedies in accordance with their obligations under international law;"

Decision 11/1

Venue for the twelfth session of the Conference of the States Parties to the United Nations Convention against Corruption

- **Decides that Uzbekistan will host CoSP12:** The UNCAC CoSP, recalling General Assembly resolution 47/202 A, on the pattern of conferences, taking into consideration rules 3 and 6 of its rules of procedure, welcomes the offer by the Government of Uzbekistan to act as host to the twelfth session of the Conference, decides that its twelfth session will be held in Uzbekistan in 2027.



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