



### *Article 13. Participation of society*

1. Each State Party shall take appropriate measures, within its means and in accordance with fundamental principles of its domestic law, 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. This participation should be strengthened by such measures as:

- (a) Enhancing the transparency of and promoting the contribution of the public to decision-making processes;
- (b) Ensuring that the public has effective access to information;
- (c) Undertaking public information activities that contribute to non-tolerance of corruption, as well as public education programmes, including school and university curricula;
- (d) Respecting, promoting and protecting the freedom to seek, receive, publish and disseminate information concerning corruption. That freedom may be subject to such restrictions as shall only be such as are provided for

## **CIVIL SOCIETY REPORT**

on the implementation of

Chapter II (Prevention) & Chapter V (Asset Recovery) of the

## **UNITED NATIONS CONVENTION AGAINST CORRUPTION**

## **IN GUATEMALA**

by Acción Ciudadana

## **Acknowledgements**

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The findings in this report are those of the authors but do not necessarily reflect the views of the UNCAC Coalition and the donors who have made this report possible.

Every effort has been made to verify the accuracy of the information contained in this report. All information was believed to be correct as of 8 August 2025.

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Acción Ciudadana (AC) is a Guatemalan civil society organization founded in 1996, during a period marked by post-conflict challenges and a political class resistant to change. Since its creation, its main objective has been to promote a conscious citizenry committed to transparency and the fight against corruption. AC is the Guatemalan chapter of Transparency International (TI), a global network against corruption.

## **Table of Contents**

<b>Abbreviations .....</b>	<b>1</b>
<b>List of people consulted .....</b>	<b>4</b>
<b>I. Introduction .....</b>	<b>5</b>
<b>1.1 Scope .....</b>	<b>5</b>
<b>1.2 Structure .....</b>	<b>5</b>
<b>1.3 Methodology .....</b>	<b>5</b>
<b>II. Executive summary .....</b>	<b>6</b>
<b>2.1 Description of the official review process .....</b>	<b>6</b>
<b>2.2 Availability of information .....</b>	<b>6</b>
<b>2.3 Implementation in law and practice .....</b>	<b>6</b>
<b>2.4 Recommendations for priority actions .....</b>	<b>11</b>
<b>III. Assessment of Guatemala's review process .....</b>	<b>13</b>
<b>3.1 Report on the review process .....</b>	<b>13</b>
<b>3.2 Access to information .....</b>	<b>14</b>
<b>IV. Assessment of the implementation of the provisions of Chapter II and Chapter V .....</b>	<b>16</b>
<b>4.1 Chapter II .....</b>	<b>16</b>
4.1.1 Article 5 – Policies and practices for the prevention of corruption .....	16
4.1.2 Articles 7, 8, and 12 – Codes of conduct, conflicts of interest, and declarations of assets .....	20
4.1.3 Articles 8.4 and 13.2 – Reporting mechanisms and protection of whistleblowers .....	26
4.1.4 Articles 9.1 and 9.2 – Public procurement and public finance management .....	28
4.1.5 Articles 10 and 13.1 – Access to information and public participation .....	32
4.1.6 Article 11 – Judiciary and public prosecutor's office .....	39
<b>4.2 Chapter V .....</b>	<b>44</b>
4.2.1 Articles 52 and 58 – Combating money laundering .....	44
4.2.2 Articles 53 and 56 – Measures for the direct recovery of assets .....	49
4.2.3 Article 54 – Confiscation tools .....	53
<b>4.3 Statistics .....</b>	<b>57</b>
<b>4.4 Brief analysis .....</b>	<b>59</b>
<b>4.5 Information on asset recovery cases .....</b>	<b>60</b>
<b>V. Recent developments .....</b>	<b>62</b>
<b>VI. Recommendations .....</b>	<b>65</b>
<b>VII. Annex .....</b>	<b>67</b>
<b>7.1 Table on requests for access to information .....</b>	<b>67</b>
<b>7.2 Bibliography .....</b>	<b>76</b>

## **Abbreviations**

While the abbreviations are provided in both Spanish and English in the following table, they are used in their original Spanish version throughout the report for institutions and laws and in their English version for names of international institutions or initiatives.

<b>Abbr.</b>	<b>Spanish</b>	<b>English</b>
AC	Acción Ciudadana	
ACADETI	Academia de Ética e Integridad	Academy of Ethics and Integrity
APNFD	Actividades y Profesiones No Financieras Designadas	Designated Non-Financial Businesses and Professions
APRODI	Autoridad de Protección de Denunciantes	Whistleblower Protection Authority
CICIG	Comisión Internacional contra la Corrupción en Guatemala	International Commission against Impunity in Guatemala
CGC	Contraloría General de Cuentas	Comptroller General's Office
CNC	Comisión Nacional Contra la Corrupción	National Commission Against Corruption
CODEDE	Consejo Departamental de Desarrollo	Departmental Development Council
COCODE	Consejo Comunitario de Desarrollo	Community Development Council
COMUDE	Consejo Municipal de Desarrollo	Municipal Development Council
CONADUR	Consejo Nacional de Desarrollo Urbano y Rural	National Council for Urban and Rural Development
CONAP	Consejo Nacional de Áreas Protegidas	National Council for Protected Areas
CPCC	Comisión Presidencial Contra la Corrupción	Presidential Commission Against Corruption
CSO	Civil Society Organizations	
CTR	Casos de Trafico de Drogas	Drug Trafficking Cases
ENR	Evaluación Nacional de Riesgos	National Risk Assessment

FECAJUD	Fundación de Estudios para la Aplicación del Derecho	Foundation for the Study of Law Enforcement
GAE	Comisión Presidencial de Gobierno Abierto y Electrónico	Presidential Commission on Open and Electronic Government
GAFILAT	Grupo de Acción Financiera de Latinoamérica	Latin American Financial Action Task Force
GUATECOMPRAS	Sistema de Información de Contrataciones y Adquisiciones del Estado	State Contracting and Procurement Information System
ICEFI	Instituto Centroamericano de Estudios Fiscales	Central American Institute for Fiscal Studies
IGSS	Instituto Guatemalteco de Seguridad Social	Guatemalan Social Security Institute
IRM	Mecanismo de Revisión de la Implementación	Implementation Review Mechanism
IVE	Intendencia de Verificación Especial	Special Verification Office
LAIP	Ley de Acceso a la Información Pública	Law on Access to Public Information
MESICIC	Mecanismo de Seguimiento de la Implementación de la Convención Interamericana contra la Corrupción	Mechanism for Monitoring the Implementation of the Inter-American Convention against Corruption
MINFIN	Ministerio de Finanzas Públicas	Ministry of Public Finance
MLA	Asistencia Legal Mutua (en inglés: Mutual Legal Assistance)	Mutual Legal Assistance
MP	Ministerio Público	Public Prosecutor's Office
NFBP	Empresas y Profesiones no Financieras (en inglés: Non-Financial Businesses and Professions)	Non-Financial Businesses and Professions
OHCHR	Office of the United Nations High Commissioner for Human Rights	
PDH	Procuraduría de los Derechos Humanos	Office of the Human Rights Ombudsman

PEP	Personas Expuestas Políticamente	Politically Exposed Persons
PGN	Procuraduría General de la Nación	Office of the Attorney General
REGAE	Registro General de Adquisiciones del Estado	General Registry of State Procurement
ROS	Reporte de Operaciones Sospechosas (en inglés: Report of Suspicious Operations)	Report of Suspicious Operations
SAT	Superintendencia de Administración Tributaria	Superintendency of Tax Administration
SECAI	Secretaría de Acceso a la Información Pública	Secretariat for Access to Public Information
SEGEPLAN	Secretaría de Planificación y Programación de la Presidencia de Guatemala	Secretariat of Planning and Programming of the Presidency of Guatemala
SENABED	Secretaría Nacional de Administración de Bienes en Extinción de Dominio	National Secretariat for the Administration of Assets Subject to Forfeiture
SEPREM	Secretaría Presidencial de la Mujer	Presidential Secretariat for Women
SICOIN	Sistema de Contabilidad Integrada	Integrated Accounting System
UDEFEGUA	Unidad de Protección a Defensoras y Defensores de Derechos Humanos de Guatemala	Unit for the Protection of Human Rights Defenders in Guatemala
UIF	Unidad de Inteligencia Financiera	Financial Intelligence Unit
UNCAC	United Nations Convention Against Corruption	
UNODC	United Nations Office on Drugs and Crime	

## **List of Persons Consulted<sup>1</sup>**

<b>Name</b>	<b>Job title</b>	<b>Organization or institution</b>	<b>Date of interview</b>
Marco Antonio Villeda Sandoval	Second Judge of First Instance	Judicial Branch	May 7, 2025
Erik Miguel Federico Maldonado Hernández	Director of Regulatory Frameworks and Policies	National Anti-Corruption Commission	May 9, 2025
Carlos Augusto Melgar Peña	Deputy Minister of Fiscal Transparency and State Procurement	Ministry of Public Finance	May 9, 2025
Julio Enrique Flores Reyes	Executive Director	National Anti-Corruption Commission	May 19, 2025
Sofia Villatoro	Senior Country Representative	Carter Center	May 19, 2025
Ricardo Efrén Chacón García	Secretary	Secretariat for Access to Public Information	May 21, 2025
Ana Carolina Alpírez	Director	Ojo con mi pisto	June 5, 2025
Jun Francisco Sandoval	Former Chief Prosecutor	Special Prosecutor's Office Against Impunity	August 4, 2025

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<sup>1</sup> The list of interviewees includes only those individuals who gave their consent to be cited in this report. In addition, an anonymous interview was conducted with a former Public Ministry official specializing in money laundering and assets, who requested anonymity and not to be cited in the report.

## **I. Introduction**

Guatemala signed the United Nations Convention against Corruption (UNCAC) on December 9, 2003, and ratified it on November 3, 2006. This parallel report reviews Guatemala's implementation of selected articles of Chapter II (Preventive Measures) and Chapter V (Asset Recovery) of the UNCAC. The report is intended as a contribution to the ongoing review process of the implementation of the UNCAC covering these chapters. Guatemala was selected by the UNCAC Implementation Review Group through a drawing of lots to be reviewed in the fourth year of the second cycle.

### **1.1 Scope**

The UNCAC articles and topics that receive particular attention in this report are those covering: corruption preventive policies and practices (Article 5), codes of conduct, conflicts of interest, and asset declarations (Articles 7, 8, and 12), reporting mechanisms and whistleblower protection (Articles 8.4 and 13.2), public procurement (Article 9.1), the management of public finances (Article 9.2), access to information and participation of society (Articles 10 and 13.1), and judiciary and prosecution services (Article 11) under Chapter II. Under Chapter V, the articles and topics of the UNCAC that receive particular attention in this report are anti-money laundering (Articles 52 and 58), measures for the direct recovery of property (Articles 53 and 56), and confiscation tools (Article 54).

### **1.2 Structure**

The report begins with an executive summary, including the condensed findings, conclusions, and recommendations about the review process, the availability of information, and the implementation and enforcement of selected articles of the UNCAC. The following part covers the findings of the review process in Guatemala, as well as access to information issues in more detail. Subsequently, the implementation of the Convention is reviewed and examples of good practices and deficiencies are provided. Then, recent developments are discussed and, lastly, recommendations for priority actions to improve the implementation of the UNCAC are given.

### **1.3 Methodology**

The report was prepared by Acción Ciudadana with technical and financial support from the UNCAC Coalition. The group made efforts to obtain information for the reports from government offices and to engage in dialogue with government officials.

The report was prepared using guidelines and a reporting template designed by the UNCAC Coalition and Transparency International for use by civil society organizations (CSOs). These tools reflected, but simplified, the United Nations Office on Drugs and Crime (UNODC)'s self-assessment checklist and called for relatively short assessments compared to the detailed official self-assessment checklist. The report template included a set of questions on the review process and, in the section on implementation, asked for examples of good practices and areas in need of improvement in articles of Chapter II on prevention and Chapter V on asset recovery.



## **II. Executive Summary<sup>2</sup>**

This report analyzes the level of compliance of the State of Guatemala with its obligations under the United Nations Convention against Corruption, specifically under Chapters II (Preventive Measures) and V (Asset Recovery), identifying regulatory progress, shortcomings in practical application, and persistent challenges to effectively combating corruption.

### **2.1 Description of the Official Review Process**

The UNCAC review in Guatemala, in its second cycle, began on June 19, 2019, and is still ongoing. The evaluating countries are the Bahamas and Australia. The self-assessment checklist was completed by Guatemala on February 7, 2020, and the country visit took place from February 14 to 16, 2022, in a hybrid format.<sup>3</sup> At the time of writing this parallel report, the review process for Guatemala had not yet been completed.

The researchers who prepared this parallel report did not have access to precise details of the self-assessment process carried out by the government, given that it took place at a time of institutional change in which the Presidential Commission against Corruption was closed at the beginning of the current president's term and replaced by a new body, the National Commission against Corruption.

### **2.2 Availability of information**

For the purposes of this report, the research team first carried out an analysis of the legal and policy framework related to selected articles of the UNCAC. Subsequently, requests for access to public information were made to various institutions with the aim of supplementing the regulatory analysis with data on its practical application. The limited availability of information accessible online necessitated the use of this mechanism, although most requests were not answered satisfactorily. As a complement, interviews were arranged with public officials responsible for implementing the UNCAC in Guatemala, obtaining very relevant information in most cases.

### **2.3 Implementation in Law and in Practice**

Guatemala has developed a significant regulatory framework to prevent and punish corruption, as well as to recover illicit assets. This legal framework includes key laws such as the Anti-Corruption Law (Decree 31-2012), which defines specific crimes and extends penalties to public officials and legal entities; the Law on Probity and Responsibilities of Public Officials and Employees (Decree 89-2002), which requires officials to submit sworn asset declarations and regulates principles of integrity; and

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<sup>2</sup> This report assesses only Guatemala's compliance with its commitments under the UNCAC. References to the Inter-American Convention against Corruption (IACC), the IACC review mechanism (MESICIC), or the Open Government Partnership (OGP) Independent Review Mechanism (IRM) are included only as a supplement to provide context for the analysis.

<sup>3</sup> United Nations Office on Drugs and Crime (UNODC) (August 2024), Guatemala country profile page, <https://www.unodc.org/corruption/en/country-profiles/data/GTM.html>, accessed on August 1, 2025.

the Law on Access to Public Information (Decree 57-2008), which guarantees the right of every person to obtain information from State institutions.

### **Article 5 – Preventive anti-corruption policies and practices**

In 2024, the National Anti-Corruption Commission (CNC) was reactivated, replacing the Presidential Anti-Corruption Commission, with the aim of coordinating integrity policies, strengthening institutional ethics, and promoting structural reforms. However, this institutional effort faces significant challenges in its practical implementation. Problems persist, such as the CNC's political dependence and lack of budgetary autonomy, and limited inter-institutional coordination. Furthermore, the Guatemalan State lacks a systematic mechanism for monitoring and complying with international commitments, such as those derived from the UNCAC.

### **Articles 7, 8, and 12 – Codes of conduct, conflicts of interest, and asset declarations**

In the area of public ethics and the prevention of conflicts of interest, the approval of the Code of Ethics of the Executive Branch in 2024, through Government Agreement No. 62-2024, is noteworthy. This instrument requires all Executive Branch agencies to establish internal ethics committees, promotes principles of conduct such as probity, transparency, and accountability, and prohibits the use of public office for personal gain.

The creation of ethics committees has enabled the establishment of spaces for guidance and the receipt of complaints within the state apparatus. In addition, the CNC has promoted complementary initiatives, such as the Executive Integrity Network and the Academy of Ethics and Integrity (ACADETI), which promote the ethical training of public servants and the systematization of good institutional practices. Nevertheless, the scope of these advances is limited. Ethical provisions do not apply to the legislative or judicial branches, and there are no regulations requiring the submission of declarations of interest or regulating the so-called "revolving door" between the public and private sectors. Bill 6405, introduced in 2024, seeks to address this gap, but has not yet been approved by Congress.

### **Articles 8.4 and 13.2 – Reporting mechanisms and whistleblower protection**

A critical element of the public integrity system is the protection of whistleblowers who report corruption. Currently, Guatemala lacks a law in force that guarantees such protection, exposing people who report irregularities to labor, administrative, or even criminal reprisals. Although some institutions have established anonymous reporting channels, such as the Comptroller General's Office, the National Council for Protected Areas (CONAP), and the Superintendency of Tax Administration (SAT), these mechanisms lack unified protocols and legal protections.

The Whistleblower Protection Act (Initiative 6487), presented by the Executive in 2024, proposes the creation of a Protection Authority (APRODI) and includes measures such as relocation, protection of identity, and legal advice for whistleblowers. However, its legislative approval is still pending. Some cases reveal an institutional culture that not only fails to protect whistleblowers but may even persecute them.

### **Articles 9.1 and 9.2 – Public procurement and management of public finances**

With regard to public procurement and the management of public finances, Guatemala has a consolidated legal framework, headed by the State Procurement Law (Decree 57-92) and the Organic Budget Law (Decree 101-97).

These laws establish principles of efficiency, transparency, and competition, and are supported by platforms such as GUATECOMPRAS and the Budget Transparency Portal. In addition, since 2024, the Ministry of Finance has promoted initiatives such as the Transparent Suppliers program and the modernization of the public procurement system, including the implementation of automatic verification mechanisms, integration with electronic invoicing, and a "digital shopping cart" for open contracts. Open Budget Workshops have also been held, allowing civil society organizations to submit proposals to the draft budget and receive a formal response from the Executive. However, structural problems persist, such as the abuse of non-competitive modalities, the fragmentation of processes to evade controls, the weakness of internal controls in decentralized entities, and poor coordination between the Ministry of Finance and the justice system in following up on allegations of corruption.

### **Articles 10 and 13.1 – Access to information and the participation of society**

Although the regulatory framework on the access to public information is adequate, its implementation is uneven and limited. The Law on Access to Public Information establishes principles of maximum disclosure and proactivity, but many entities, particularly municipalities, fail to comply with the mandatory publication requirements. The Secretariat for Access to Public Information (SECAI), attached to the Office of the Human Rights Ombudsman, is responsible for overseeing compliance with the law, but it lacks sanctioning powers, which weakens its ability to correct non-compliance.

Moreover, the use of appeals in response to negative responses to requests for information are rare due to low trust in the process. There have been documented cases in which institutions classify information of high public interest, such as salaries, budgets, or audits, as confidential. In some cases, journalists or citizens have faced intimidation when exercising this right, which reduces effective access, particularly for people without technical or legal training.

### **Article 11 – Judiciary and prosecution services**

The Guatemalan justice system, although backed by a legal framework that guarantees its independence, is highly deficient in its application. The Judiciary and the Public Prosecutor's Office have been subject to progressive capture in recent years, according to multiple international reports. Disciplinary and criminal mechanisms have been used to weaken independent judges and prosecutors, especially those who investigated corruption networks or human rights violations. The selection of judicial authorities, such as magistrates and attorneys general, has been marked by political manipulation of the nomination committees.

In addition, the case assignment system lacks objective criteria and does not cross-check information with officials' declarations of assets or interests, which facilitates conflicts of interest and discretionary practices. The lack of public statistics on sanctions, audits, or disciplinary proceedings against members of the judiciary exacerbates institutional opacity.

## Articles 52 and 58 – Anti-money laundering

In terms of money laundering prevention and asset recovery, Guatemala has an extensive regulatory framework, led by the Anti-Money Laundering Law (Decree 67-2001), the Asset Forfeiture Law (Decree 55-2010), and banking regulations enforced by the Superintendency of Banks and the Special Verification Intendancy (IVE). These institutions have technical capacity and have promoted the identification of the beneficial owners of companies and legal entities, the mandatory reporting of suspicious financial transactions, and the application of a risk-based approach to anti-money laundering.<sup>4</sup>

However, non-financial sectors such as notaries, pawnshops, and casinos remain without adequate supervision, representing a blind spot in the system. The National Risk Assessment carried out by the Superintendency of Banks and the Special Verification Intendancy (IVE) has not been updated since 2014, which prevents a clear diagnosis of emerging threats. In addition, no consolidated information is published on the number of Suspicious Transaction Reports, nor on how many of the reports processed lead to investigations or convictions.

## Articles 53 and 56 – Measures for direct recovery of property and Article 54 – Confiscation tools

Although the country has adopted mechanisms that allow for non-conviction-based direct recovery of assets and confiscation, international cooperation in this area is limited. The legal framework enables Guatemala to execute requests for mutual legal assistance, enforce foreign judgments under specific conditions, and return assets to the countries of origin and to the people that are victims of corruption. However, these procedures are complex, slow, and rarely used. The lack of bilateral treaties, unfamiliarity with concepts such as asset forfeiture in other jurisdictions, and the absence of clear protocols hinder the effective recovery of transnational assets. Cases involving assets linked to international corruption networks show that, although the legal capacity exists, in practice, national and transnational asset recovery processes are stalled. It has also been noted that some seized assets remain in custody for more than a decade without their legal status being resolved, constituting a violation of due process and affecting both domestic owners and potential foreign claimants.

**Table 1: Implementation and enforcement summary**

UNCAC articles	Status of implementation in law	Status of implementation and enforcement in practice
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<sup>4</sup> This consists of identifying, analyzing, and classifying the potential risks of money laundering and terrorist financing associated with customers, transactions, and sectors, in order to apply controls and due diligence measures proportional to the level of risk detected.

<b>Art. 5</b> – Preventive anti-corruption policies and practices	Partially implemented	Moderate
<b>Art. 7, 8, and 12</b> – Codes of conduct, conflicts of interest, and asset declarations	Partially implemented	Poor
<b>Art. 8.4 and 13.2</b> – Reporting mechanisms and whistleblower protection	Partially implemented	Poor
<b>Art. 9.1 and 9.2</b> – Public procurement and management of public finances	Largely implemented	Moderate
<b>Art. 10 and 13.1</b> – Access to information and participation of society	Largely implemented	Poor
<b>Art. 11</b> – Judiciary and prosecution services	Largely implemented	Poor
<b>Art. 52 and 58</b> – Anti-money laundering	Largely implemented	Poor
<b>Articles 53 and 56</b> – Measures for the direct recovery of property	Largely implemented	Poor
<b>Art. 54</b> – Confiscation tools	Largely implemented	Poor

**Table 2: Performance of selected key institutions**

<b>Name of institution</b>	<b>Performance in relation to responsibilities covered by the report</b>	<b>Brief comment on performance</b>
Public Prosecutor's Office	Poor	Stakeholders who have been sanctioned for undermining democracy and the rule of law control the institution.
National Anti-Corruption Commission	Moderate	There is no state policy on fighting corruption, so the institution is likely to be shut down with a change of government.
Comptroller General's Office	Moderate	Insufficient financial and human resources to cover all the responsibilities assigned to it by law and limited technical resources.

Secretariat for Access to Public Information	Poor	The regulations governing the institution do not allow it to impose sanctions and limit its proximity to users of public information.
Special Verification Authority (Superintendency of Banks)	Moderate	It has a solid legal framework for action but depends on coordination with other bodies.
Presidential Commission on Open and Electronic Government	Moderate	It plays an important role in preventing corruption, but its effectiveness and importance depend on the government in power.
Ministry of Public Finance	Moderate	It has the technical expertise necessary to manage public finances.
Judicial Branch	Poor	The administration of justice is influenced by non-democratic actors, which creates risks of selective and inquisitorial justice.
National Secretariat for the Administration of Assets Subject to Forfeiture	Poor	It lacks the necessary capacity to administer seized assets due to a lack of financial and technical resources.

## **2.4 Recommendations for priority actions**

1. Adopt a comprehensive whistleblower protection law (public/private) including: anonymity, confidentiality, no retaliation, redress.
2. Guarantee the technical autonomy of the National Anti-Corruption Commission (CNC) and its role as the UNCAC focal point.
3. Promote the prompt approval by Congress of anti-corruption bills promoted by the executive branch.
4. Implement a unified national system for monitoring international anti-corruption commitments, such as those derived from the UNCAC and the Inter-American Convention against Corruption, with the active participation of civil society.
5. Strengthen the Secretariat for Access to Public Information (SECAI/PDH) to oversee the Law on Access to Public Information and sanction repeated non-compliance.
6. Ensure transparency and public oversight of asset and interest declarations of judges, prosecutors, and senior officials, eliminating their confidential nature and making them available for public consultation.
7. Comprehensively reform the State Procurement Law to ensure competition, supplier integrity, and standardized bases.

8. Institutionalize citizen participation in budget planning and oversight, guaranteeing by law the continuity of mechanisms such as Open Budget Workshops.
9. Update the National Assessment of Money Laundering and Terrorist Financing Risks, including Designated Non-Financial Businesses and Professions (DNFBPs) under an effective supervisory regime.
10. Strengthen the functional and budgetary independence of the Public Prosecutor's Office to revitalize specialized prosecutors' offices for corruption and money laundering; consolidate the meritocratic prosecutorial career and the protection of justice operators; adopt a criminal prosecution policy with annual goals and reports; improve international cooperation in complex cases.

### **III. Assessment of Review Process in Guatemala**

The second cycle review of the UNCAC in Guatemala has faced significant challenges in terms of transparency and citizen participation. The process began on June 19, 2019, with the Bahamas and Australia as evaluating countries, and continues at the time of writing this parallel report. The self-assessment questionnaire (also known as the comprehensive checklist) was completed by Guatemala on February 7, 2020, and has not been published on Guatemala's page on the United Nations Office on Drugs and Crime (UNODC) website.<sup>5</sup> Neither the questionnaire nor the country report for the first review cycle, which concluded in 2016, can be found online.

Regarding the country visit that took place from February 14 to 16, 2022, in a hybrid format, it is indicated on the UNODC country profile page that other stakeholders, including civil society actors, participated in the visit, but no details are provided.<sup>6</sup> The researcher who prepared this parallel report did not have access to precise information on the self-assessment process carried out by the government, given that it took place at a time of institutional change in which the Presidential Commission against Corruption was closed at the beginning of the current president's term and replaced by a new body, the National Commission against Corruption.

#### **3.1 Report on the review process**

**Table 3: Transparency of the government and civil society participation in the UNCAC review process**

Did the government disclose information about the country's focal point?	Unknown	The National Anti-Corruption Commission claims to be unaware of whether the former Presidential Anti-Corruption Commission provided support for the review process. <sup>7</sup>
Was the review schedule published somewhere/ publicly known?	Unknown	–
Was civil society consulted in the preparation of the self-assessment?	Unknown	–

<sup>5</sup> United Nations Office on Drugs and Crime (UNODC), Guatemala country page: <https://www.unodc.org/corruption/en/country-profiles/data/GTM.html> , accessed on June 1, 2025.

<sup>6</sup> Ibid.

<sup>7</sup> CNC (June 2025), Institutional response to "Table 3: Evaluation of the country review process," submitted to Acción Ciudadana in the context of the preparation of the UNCAC parallel report. It should be noted that this information does not come from a request made under the Law on Access to Public Information, but from direct communication from the CNC. The Commission was created by Government Agreement 31-2024, which abolished the Presidential Commission against Corruption. In its response, the CNC indicated that it lacks information on the work carried out by the previous commission, which explains the absence of background information on the follow-up to previous UNCAC Review Mechanism processes.



Was the self-assessment published online or provided to civil society?	No	–
Did the government agree to a country visit?	Yes	–
Was a country visit undertaken?	Yes	Guatemala held the country visit on February 14-16, 2022, and it was conducted in a hybrid format. <sup>8</sup>
Was civil society invited to provide input to the official reviewers?	Unknown	According to Guatemala's UNODC country profile page, other stakeholders were present, although it is unknown who attended. <sup>9</sup>
Was the private sector invited to contribute to the official reviewers?	Unknown	–
Has the government committed to publishing the full country report?	Unknown	–

### **3.2 Access to information**

Access to public information on the implementation of the UNCAC in Guatemala was a constant challenge during the preparation of this report. Although Guatemala has a specific law on the subject, institutional practices limit its effective application.

The process began with a review of official websites to identify the legal and institutional framework for the fight against corruption. Priority was given to the National Anti-Corruption Commission (CNC), as it is the main body responsible for coordinating the current government's anti-corruption policy. The CNC was created on February 14, 2024, through Government Agreement Number 31-2024. Its objectives are to support the executive branch in preventing corruption, strengthening institutional integrity, promoting citizen participation, and proposing legal reforms. In its first year, it filed more than 200 complaints of possible acts of corruption and established 65 probity offices in entities of the executive branch.<sup>10</sup>

Guatemala's Law on Access to Public Information has been in place since 2008. It guarantees both the active disclosure of certain information and the possibility for citizens to request access to public information. Although it was promoted as a tool for achieving transparency and accountability, its implementation has been uneven. Many institutions lack the resources or the will to comply with their obligations. No medium- or long-term goals were established to measure compliance with the law, thereby weakening its impact.

<sup>8</sup> United Nations Office on Drugs and Crime (UNODC), Guatemala country profile: <https://www.unodc.org/corruption/en/country-profiles/data/GTM.html> , accessed on June 1, 2025.

<sup>9</sup> Ibid.

<sup>10</sup> National Anti-Corruption Commission (January 2025), First Annual Management Report 2024, <https://cnc.gob.gt/wp-content/uploads/2025/01/PRIMER-INFORME-ANUAL-DE-GESTION-CNC-2024-WEB.pdf> , accessed on July 9, 2025 .

The author of the report submitted requests for information to several key institutions, including the CNC, the Public Prosecutor's Office, the Judiciary, and the Special Verification Intendancy. Some of these requests were denied, especially those related to statistics, because the law allows for the denial of information that has not been previously produced. Comparatively, a better response rate was observed in the area of asset recovery, particularly with regard to information related to the administration of seized assets, compared to the limited responses on corruption prevention.

There are also other legal barriers that prevent access to relevant information. For example, public officials' asset declarations are not public, which prevents citizens from monitoring potential conflicts of interest. This lack of transparency limits the exercise of social monitoring of the functioning and activities of government entities.

Given the lack of official response to requests for information in many cases, I consult other sources had to be consulted to complete the analysis. Reports from think tanks, the media, and international organizations that study corruption and transparency in the country were used. Ultimately, the main obstacles were the limited production of data by the State and the lack of institutional will to facilitate access to existing public information. In turn, the lack of information made it difficult to assess Guatemala's compliance with its international commitments to fight corruption.

## **IV. Assessment of Implementation of Chapter II and Chapter V Provisions**

This chapter analyzes the implementation of the provisions of Chapter II of the UNCAC on preventive measures and Chapter V on asset recovery in Guatemala through the application of laws, regulations, and practices, highlighting both good practices and areas for improvement.

### **4.1 Chapter II**

#### **4.1.1 Article 5 – Preventive anti-corruption policies and practices**

##### *Legal framework*

Guatemala has a relevant legal framework for preventing corruption, but its implementation faces structural weaknesses. Since 2012, the country has enacted specific laws that criminalize corruption-related offenses and establish responsibilities for public officials. The Anti-Corruption Law<sup>11</sup>, approved by Decree 31-2012, expanded criminal penalties and introduced mechanisms such as the suspension of political rights and criminal liability for legal entities. This instrument is an important regulatory advance, although its impact has been limited by the lack of effective and continuous judicial proceedings.

Access to information and transparency in public management are regulated by the Law on Access to Public Information (LAIP),<sup>12</sup> in force since 2008. This law recognizes the right of citizens to obtain information and obliges state institutions to publish it ex officio. Its provisions strengthen social control and accountability, especially in the articles that establish the principles of maximum publicity and transparency. However, recent reports have shown that compliance by several state entities remains partial and uneven.

The Integrity Law (Ley de Probidad)<sup>13</sup> establishes mechanisms to oversee the integrity of public officials. Its enforcement faces several challenges. This law, passed in 2002 (Decree 89-2002), requires authorities to submit sworn asset declarations upon assuming and leaving office. It also defines penalties for illicit enrichment and other irregular acts. Although the law is in force, its effectiveness depends on the institutional capacity of the Comptroller General's Office<sup>14</sup>, which has been criticized for technical limitations and lack of operational independence.

Asset forfeiture, a legal concept that allows for the recovery of assets that are of illicit origin or linked to criminal activities, without the need for a prior criminal conviction, is a key tool for preventing the use of illicit resources. However, its implementation has

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<sup>11</sup> Anti-Corruption Law, available at <https://www.congreso.gob.gt/decretos>, accessed on May 20, 2025.

<sup>12</sup> Law on Access to Public Information, available at [https://www.oas.org/juridico/spanish/mesicic3\\_qtm\\_sp.pdf](https://www.oas.org/juridico/spanish/mesicic3_qtm_sp.pdf), accessed on May 20, 2025.

<sup>13</sup> <https://www.contraloria.gob.gt/wp-content/uploads/2020/10/LEY-DE-PROBIDAD-Y-RESPONSABILIDADES.pdf>, accessed May 20, 2025.

<sup>14</sup> Comptroller General of Accounts of Guatemala (May 2025), Institutional website, <https://www.contraloria.gob.gt/>, accessed on August 1, 2025.

been selective.<sup>15</sup> The Asset Forfeiture Law (Decree 55-2010) allows the State to recover assets linked to illegal acts, including acts of corruption. Although there are important precedents, its application still depends on the strengthening of investigative units and effective coordination between the responsible institutions.

### *Implementation in practice*

In the area of public policy, the relaunch of the National Anti-Corruption Commission (CNC)<sup>16</sup> in 2024 has been one of the most visible efforts to reactivate institutional coordination, promote a culture of integrity, and respond to international commitments that have remained unfulfilled for years.<sup>17</sup> This commission was established by Government Agreement 31-2024 and has the function of advising the Executive, designing legal and institutional reforms, promoting integrity systems in public institutions, and facilitating the reporting of irregular acts. Among its first actions, two legislative initiatives stand out: one to create a registry of ultimate owners of companies and legal entities, and another to establish a system to protect whistleblowers who report corruption.<sup>18</sup>

The CNC has focused its work on preventing corruption and promoting integrity within the executive branch, rather than on sanctioning. According to its executive director, the commission does not replace the Public Prosecutor's Office or the Comptroller General's Office, but rather fulfills an advisory and coordinating role. Through seven strategic areas (including regulation, citizen participation, and monitoring), the CNC has managed to set up 65 integrity offices, issue more than 60 codes of ethics, and form an Integrity Network throughout the Executive Branch.<sup>19</sup>

A notable contribution has been the implementation of institutional integrity systems that promote ethical practices within the executive branch. These systems include components such as leadership, risk management, reporting mechanisms, and continuous improvement. The CNC is also working on the development of a digital platform to securely channel citizen reports.<sup>20</sup>

The CNC has also expanded its territorial presence to accompany departmental governments and decentralize integrity policy. As a key part of this effort, the Academy of Ethics and Integrity (ACADETI) was created, which has trained more than 7,000 National Civil Police officers and plans to train officials from other institutions.<sup>21</sup>

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<sup>15</sup> Asset Forfeiture Law, available at <https://www.congreso.gob.gt/decretos> , accessed May 20, 2025.

<sup>16</sup> <https://cnc.gob.gt/>.

<sup>17</sup> Regulatory framework of the National Anti-Corruption Commission, available at <https://cnc.gob.gt/wp-content/uploads/2024/08/Marco-Normativo-CNC-DC300724.pdf> , accessed on May 20, 2025.

<sup>18</sup> Congress of the Republic of Guatemala (March 2025), Initiatives presented by the Executive Branch, available at [https://www.congreso.gob.gt/seccion\\_informacion\\_legislativa/iniciativas](https://www.congreso.gob.gt/seccion_informacion_legislativa/iniciativas) , accessed on May 20, 2025.

<sup>19</sup> Interview with Julio Flores, Executive Director of the National Anti-Corruption Commission, conducted by the author of this report in person in Guatemala City on May 19, 2025.

<sup>20</sup> Code of Ethics of the Executive Directorate of the National Anti-Corruption Commission. Available at <https://cnc.gob.gt/wp-content/uploads/2025/03/Acuuerdo-Interno-No.-3-2024-CODIGO-DE-ETICA-CNC.pdf> , accessed on May 20, 2025.

<sup>21</sup> Guatemalan News Agency (April 2025), "The CNC launches ACADETI to strengthen institutional ethics," <https://agn.gt/cnc-acadeti-etica-integridad/> , accessed May 20, 2025.

However, despite its initial dynamism, there are significant limitations that affect the sustainability of the institution's preventive work. The CNC does not have the authority to investigate or sanction. In addition, its relationship with other institutions, such as the Public Prosecutor's Office, continues to depend on political agreements rather than a clear legal structure. It also faces budgetary risks that could compromise its continuity.<sup>22</sup>

Apart from the CNC, administrative measures have been approved that strengthen the prevention of corruption from within the state. Government Agreement 210-2024 created Integrity Systems in the Executive Branch, while Agreement 208-2024 launched the Transparent Suppliers program, which promotes greater clarity in procurement processes.<sup>23</sup> These measures demonstrate the Executive's commitment to transparency, although their sustainability will depend on their institutionalization beyond a single term of office.

In practice, the State of Guatemala has developed an institutional architecture for the prevention, investigation, and criminalization of corruption that faces significant limitations. Although various entities have powers in this area, the levels of coordination, independence, and effectiveness are not yet optimal.

The role of the Congress of the Republic is key, as it participates in the fight against corruption by passing the necessary laws to prevent and punish it. As a legislative body, it is responsible for discussing and approving regulatory frameworks that govern access to information, management of public funds, and disciplinary proceedings against officials. It must also oversee the executive branch through oversight commissions.<sup>24</sup> However, this role has been weakened by conflicts of interest, as several members of Congress face allegations of corruption or act to protect patronage networks.<sup>25</sup>

In the executive branch, the Public Prosecutor's Office is the main entity in charge of investigating corruption crimes. Through specialized prosecutors' offices, such as the Anti-Corruption Prosecutor's Office and the Asset Forfeiture Prosecutor's Office, this institution conducts criminal investigations and represents the State in legal proceedings involving public officials and criminal structures operating within the state apparatus.<sup>26</sup> Although it has adequate legal frameworks in place, it faces challenges

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<sup>22</sup> El País (January 2025), "The 'democratic spring' promised by Bernardo Arévalo has yet to blossom in Guatemala." Available at <https://elpais.com/america/2025-01-15/la-primavera-democratica-que-prometio-bernardo-arevalo-aun-no-florece-en-guatemala.html>, accessed on May 20, 2025

<sup>23</sup> National Anti-Corruption Commission (April 2025), First Annual Management Report 2024 (p. 32). Available at <https://cnc.gob.gt/wp-content/uploads/2025/01/PRIMER-INFORME-ANUAL-DE-GESTION-CNC-2024-WEB.pdf>, accessed on May 20, 2025.

<sup>24</sup> Congress of the Republic of Guatemala (March 2025), Ordinary Committees. Available at [https://www.congreso.gob.gt/comisiones\\_ordinarias](https://www.congreso.gob.gt/comisiones_ordinarias), accessed on May 20, 2025.

<sup>25</sup> eP Investiga (June 2025), "Nepotism takes over the Comptroller General's Office, investigation reveals the presence of at least 13 family groups with political ties in permanent positions at the CGC," <https://epinvestiga.com/investigacion/el-nepotismo-se-apodera-de-la-contraloria-general-de-cuentas/>, accessed July 15, 2025.

<sup>26</sup> Guatemalan Public Prosecutor's Office (April 2024), 2024 Work Report, <https://www.mp.gob.gt/documentos>, accessed May 20, 2025.

such as staff turnover and criticism of the highest-ranking officials within the agency for their lack of democratic vision.<sup>27</sup>

The Comptroller General's Office (CGC) oversees the use of public funds and can initiate administrative liability proceedings. This entity audits state institutions and verifies compliance with integrity standards. It also administers asset declarations and has the power to refer findings to the Public Prosecutor's Office when it detects signs of corruption.<sup>28</sup> However, its independence has been questioned, especially in cases where its decisions coincide with political interests.<sup>29</sup>

The Attorney General's Office (PGN)<sup>30</sup> legally represents the State in asset recovery and asset forfeiture proceedings. It intervenes in lawsuits seeking to restore illegally appropriated assets and collaborates with the Public Prosecutor's Office in high-impact cases. It also advises state entities on legal issues related to probity. Despite these functions, its role remains technical and reactive, with no direct impact on the design of anti-corruption public policies.

The Secretariat for Access to Public Information (SECAI),<sup>31</sup> attached to the Office of the Human Rights Ombudsman, promotes transparency from a rights perspective. It monitors compliance with the Law on Access to Public Information, receives complaints of non-compliance, and trains institutions on their obligations. In recent years, it has documented systematic deficiencies in the delivery of public information in key sectors.<sup>32</sup> However, its institutional influence and sanctioning capacity are limited.

Finally, the Superintendency of Tax Administration (SAT) and the Special Verification Intendancy (IVE) provide key financial information for the prevention of corruption. The SAT contributes data on tax evasion and illicit enrichment, while the IVE conducts risk analyses on money laundering and suspicious transactions. The latter collaborates with the Public Prosecutor's Office and issues reports when it detects atypical financial patterns.<sup>33</sup> However, integrating these inputs into judicial proceedings remains a challenge.

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<sup>27</sup> El País (June 2025), "Margaret Satterthwaite: 'In Guatemala, there is a feeling that the rule of law is being dismantled,'" UN Special Rapporteur on judicial independence denounces persecution and staff turnover in the Public Prosecutor's Office, <https://elpais.com/america/2025-06-09/margaret-satterthwaite-en-guatemala-hay-una-sensacion-de-que-se-esta-desmantelando-el-estado-de-derecho.html>, accessed July 15, 2025.

<sup>28</sup> Law on Probity and Responsibilities of Public Officials and Employees, available at <https://www.contraloria.gob.gt/wp-content/uploads/2020/10/LEY-DE-PROBIDAD-Y-RESPONSABILIDADES.pdf>, accessed on May 20, 2025.

<sup>29</sup> eP Investiga (June 2025), "Nepotism takes over the Comptroller General's Office, investigation reveals the presence of at least 13 families with political ties in permanent positions at the CGC," <https://epinvestiga.com/investigacion/el-nepotismo-se-apodera-de-la-contraloria-general-de-cuentas/>, accessed July 15, 2025.

<sup>30</sup> <https://pgn.gob.gt/wp-content/uploads/2020/05/DECRETO-512.-LEY-ORGANICA-DEL-MINISTERIO-PUBLICO-1.pdf>, accessed May 21, 2025.

<sup>31</sup> Guatemalan Human Rights Ombudsman (August 2025), Secretariat for Access to Public Information (SECAI), <https://www.pdh.org.gt/dependencias/secai.html>, accessed on August 1, 2025.

<sup>32</sup> <https://transparencia.gob.gt/wp-content/uploads/2018/12/LeyDeAccesoInformacionPublica.pdf>, accessed May 21, 2025.

<sup>33</sup> Financial Action Task Force of Latin America (July 2024), Mutual Evaluation Report of the Republic of Guatemala (p. 28). Available at <https://biblioteca.gafilat.org/wp-content/uploads/2024/07/IEM-Guatemala-CuartaRonda.pdf>, accessed on May 20, 2025.



## Good practices

- Reactivation of the National Anti-Corruption Commission (CNC).
- Approval of the Executive Branch Code of Ethics.
- Creation of 65 Integrity Offices in ministries and secretariats, responsible for implementing prevention and internal oversight measures.
- Consolidation of the Executive Integrity Network, a space for coordination between public institutions that facilitates the exchange of risk management tools, auditing, and reporting mechanisms.

## Deficiencies

- Institutional discontinuity and risk of political capture: The dissolution of the Presidential Commission against Corruption and the political dependence of its successor, the National Commission against Corruption, show the fragility of anti-corruption policies in the face of changes in government.
- Limited inter-institutional cooperation: There are tensions and a lack of effective collaboration with key institutions such as the Public Prosecutor's Office, which hinders the follow-up of complaints received.
- Absence of sanctioning powers in the CNC: Although it has promoted advances in prevention, the CNC lacks the power to impose sanctions.
- Weak coordination between levels of government: Despite efforts to install integrity systems, there is no clear mechanism for coordination with municipalities or decentralized entities.
- Lack of a unified system for monitoring international recommendations: Guatemala does not have an official platform that centralizes compliance with commitments made under the UNCAC or the Inter-American Convention against Corruption and their respective implementation monitoring mechanisms.<sup>34</sup>

### 4.1.2 Articles 7, 8, and 12 – Codes of conduct, conflicts of interest, and asset declarations

#### *Legal framework*

Guatemala complies with Article 8 of the UNCAC through the enactment of laws, the formulation of institutional policies, and the implementation of specific mechanisms, although structural challenges remain that limit its full effectiveness.

The Law on Probity and Responsibilities of Public Officials and Employees (Decree 89-2002)<sup>35</sup> is the main legal instrument in this area. Enacted in October 2002, this law

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<sup>34</sup> Open Government Partnership (2023), Commitment GT0118: Participatory Monitoring of Anti-Corruption Agreements. Available at <https://www.opengovpartnership.org/es/members/guatemala/commitments/GT0118/>, accessed on May 20, 2025.

<sup>35</sup> Law on Probity and Responsibilities of Public Officials and Employees, available at <https://www.contraloria.gob.gt/wp-content/uploads/2019/01/LEY-DE-PROBIDAD-DECRETO-DEL-CONGRESO-89-2002.pdf>, accessed on May 21, 2025.

establishes the obligation to submit sworn asset declarations upon assuming and leaving office, and even during the term of office when there are significant changes in assets. It also defines principles of conduct such as impartiality and probity and establishes a sanctioning system that includes the possibility of referring cases to the Public Prosecutor's Office. Complementarily, the Penal Code, reformed by Decree 31-2012, introduces specific sanctions for false statements in sworn declarations<sup>36</sup>.

One of the most significant regulatory advances has been the approval of the Executive Branch Code of Ethics, through Government Agreement No. 62-2024. This regulation establishes clear ethical principles such as institutional commitment and non-discrimination, and expressly prohibits the use of public office for personal gain. It also requires Executive Branch institutions to form Ethics Committees that receive complaints, provide guidance on ethical dilemmas, and recommend sanctions. However, these obligations do not extend to the Legislative or Judicial Branches, which limits the overall scope of the integrity framework.<sup>37</sup>

The Electoral and Political Parties Law (Decree 1-85) also incorporates relevant provisions regarding integrity and conduct. Article 213(d) prohibits persons convicted of intentional crimes from running for elected office, establishing a criterion of ethical suitability in the electoral sphere.<sup>38</sup>

In terms of recent initiatives, the presentation in 2024 of Bill 6405, which proposes a "Law to prevent conflicts of interest in public office," stands out.<sup>39</sup> This initiative proposes the obligation to submit sworn declarations of interests, the regulation of the revolving door, and a sanctioning system for those who fail to comply with these rules. Its approval would represent a qualitative leap in the regulation of conflicts of interest in the country. This effort is relevant, but the Commission lacks the power to investigate or sanction deputies, reflecting a structural limitation on ethical control over the legislature itself.<sup>40</sup>

From an operational standpoint, the Comptroller General's Office (CGC) plays a central role. Through its Sub-Comptroller's Office for Probity, it receives the asset declarations via an electronic platform regulated by Agreements A-039-2022<sup>41</sup> and A-023-2024.<sup>42</sup> This unit has the power to conduct audits, impose sanctions, and refer cases to the Public Prosecutor's Office. However, reports such as those prepared by the Central American Institute for Fiscal Studies (ICEFI) indicate that the number of

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<sup>36</sup> [https://www.un.org/depts/los/LEGISLATIONANDTREATIES/PDFFILES/GTM\\_codigo\\_penal.pdf](https://www.un.org/depts/los/LEGISLATIONANDTREATIES/PDFFILES/GTM_codigo_penal.pdf), accessed on August 3, 2025.

<sup>37</sup> Code of Ethics of the Executive Branch, <https://www.onsec.gob.gt/w1/wp-content/uploads/2024/05/CODIGO-DE-ETICA-DEL-ORGANISMO-EJECUTIVO.pdf>, accessed on May 21, 2025. Code of Ethics of the Executive Branch, available at <https://www.onsec.gob.gt/w1/wp-content/uploads/2024/05/CODIGO-DE-ETICA-DEL-ORGANISMO-EJECUTIVO.pdf>, accessed on May 21, 2025.

<sup>38</sup> Electoral and Political Parties Law, available at <https://www.tse.org.gt/index.php/leyes/ley-electoral-y-de-partidos-politicos>, accessed on May 21, 2025.

<sup>39</sup> Bill 6405, available at [https://www.congreso.gob.gt/noticias\\_congreso/12340/2024/3](https://www.congreso.gob.gt/noticias_congreso/12340/2024/3), accessed May 21, 2025.

<sup>40</sup> Bill 6405, [https://www.congreso.gob.gt/noticias\\_congreso/12340/2024/3](https://www.congreso.gob.gt/noticias_congreso/12340/2024/3), accessed May 21, 2025.

<sup>41</sup> <https://www.contraloria.gob.gt/wp-content/uploads/2024/02/acuerdo-numero-A-039-2022.pdf>, accessed August 3, 2025.

<sup>42</sup> <https://www.contraloria.gob.gt/wp-content/uploads/2024/04/ARTE-ACUERDO-NUMERO-A-023-2024.pdf>, accessed on August 3, 2025.



verification audits is low compared to the volume of declarations received, highlighting limitations in technical capacity and resources.<sup>43</sup>

At the institutional level, there are other emerging good practices. In 2025, the National Anti-Corruption Commission (CNC) launched the Executive Branch Integrity Network and the Academy of Ethics and Integrity, initiatives aimed at promoting ethical training, the exchange of good practices, and the strengthening of the value system in the public sector.<sup>44</sup> In addition, some codes of ethics provide for positive incentives, such as institutional recognition for officials who demonstrate exemplary conduct.

Finally, reporting channels are another important component of the current framework. Some entities, such as the Second Property Registry, have set up anonymous and accessible mechanisms for reporting ethical violations. However, the absence of a specific whistleblower protection law limits their effectiveness. The Whistleblower Protection Bill, introduced by the Executive in 2024, seeks to address this structural weakness.

Although clear roles have been established in the legal framework, its effective implementation still faces challenges related to institutional coverage, operational capacity, and inter-institutional coordination.

The Comptroller General's Office (CGC) is the institution responsible for overseeing compliance with the Probity Law and verifying public officials' asset declarations. Through the Sub-Comptroller's Office for Probity, it can audit, impose administrative sanctions, and refer cases to the Public Prosecutor's Office when it detects possible crimes. However, according to ICEFI, the number of verification audits is low compared to the total volume of declarations, which limits its effectiveness as a preventive body.<sup>45</sup>

The Ethics Committees in the Executive Branch, established by the Executive Branch Government Agreement No. 62-2024<sup>46</sup>, are responsible for providing guidance, receiving complaints, and proposing sanctions for ethical violations. These committees represent a positive effort toward institutionalizing public ethics. However, their mandatory nature is limited to the executive branch, leaving the legislative and judicial branches without equivalent regulatory coverage, which fragments the public integrity system.

The Presidential Commission on Open and Electronic Government (GAE) and the National Commission against Corruption (CNC) have promoted complementary tools

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<sup>43</sup> Central American Institute for Fiscal Studies (April 2024), Study and recommendations on the usefulness and effectiveness of sworn statements of assets in Guatemala (pp. 22–25), available at [https://icefi.org/sites/default/files/volumen\\_4\\_-\\_usefulness\\_and\\_effectiveness\\_of\\_sworn\\_statements\\_of\\_assets\\_in\\_guatemala.pdf](https://icefi.org/sites/default/files/volumen_4_-_usefulness_and_effectiveness_of_sworn_statements_of_assets_in_guatemala.pdf), accessed May 21, 2025.

<sup>44</sup> National Anti-Corruption Commission (January 2025), The Executive Branch Integrity Network begins its work, <https://cnc.gob.gt/la-red-de-integridad-del-organismo-ejecutivo-da-inicio-a-sus-labores-comienza-un-2025-de-resultados-y-trabajo>, accessed May 21, 2025.

<sup>45</sup> Central American Institute for Fiscal Studies (April 2024), Study and recommendations on the usefulness and effectiveness of sworn statements of assets in Guatemala.

<sup>46</sup> <https://inap.gob.gt/web/wp-content/uploads/2021/11/Codigo-de-Etica-del-Organismo-Ejecutivo-Acuervo-62-2024.pdf>, accessed August 5, 2025.

to strengthen transparency. These include the Executive Branch Integrity Network, a space for sharing best practices, and the Academy of Ethics and Integrity, which offers technical training in public values. These initiatives demonstrate institutional commitment, although their practical scope depends on their budgetary sustainability and political continuity.<sup>47</sup>

The Public Prosecutor's Office complements this framework as a criminal prosecution body. It acts on the basis of findings by the CGC when there is suspicion of crimes such as illicit enrichment or ideological falsehood. Its effectiveness is conditioned by the technical quality of the preliminary reports and the institutional independence necessary to bring cases to a conclusion without external pressure.<sup>48</sup>

In addition, some state institutions have developed their own codes of ethics with accessible reporting channels. For example, the Second Property Registry<sup>49</sup> allows anonymous complaints to be filed. These experiences represent good practices at the operational level, but they are not generally applicable or centrally supervised.

In summary, the Guatemalan corruption prevention system has rules, actors, and tools to promote ethical conduct in the public sector. Important advances have been made through the establishment of ethics committees, training platforms, and the CGC's oversight role. However, significant weaknesses remain, such as limited coverage in other branches of government, a lack of coordination between institutions, and limited capacity to verify and sanction in an effective manner.

### *Implementation in practice*

Notwithstanding the existing legal and institutional framework, the practical application of both faces significant challenges. For example, in political integrity, during the 2023 general elections, the European Union Election Observation Mission documented irregularities in the application of eligibility criteria. Although several presidential tickets were excluded for reasons such as failure to settle outstanding debts, the Mission noted that the decisions were neither uniform nor sufficiently justified, which weakened the perception of the legitimacy of the process.<sup>50</sup>

Regarding asset declarations, the Comptroller General's Office reported that more than 28,000 officials submitted their declarations during the first half of 2024. However, only 30 compliance audits and one asset verification audit were conducted, evidence

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<sup>47</sup> Code of Ethics of the Executive Branch, <https://www.onsec.gob.gt/w1/wp-content/uploads/2024/05/CODIGO-DE-ETICA-DEL-ORGANISMO-EJECUTIVO.pdf>, accessed May 21, 2025.

<sup>48</sup> Comptroller General's Office (2024), Management Report for the First Half of 2024, <https://www.contraloria.gob.gt/wp-content/uploads/2024/11/informe-de-gestion-1ER-semester-2024-DESPACHO-SUPERIOR-WEB.pdf>, accessed on May 21, 2025.

<sup>49</sup> Based in Quetzaltenango, it administers and registers acts relating to real estate and personal property in eight departments, operating with administrative and financial autonomy under a digitized registry system that modernizes and streamlines its services. <https://srp.gob.gt/>, accessed on August 5, 2025.

<sup>50</sup> European Union Election Observation Mission (September 2023), Final Report – General Elections in Guatemala 2023, [https://www.eeas.europa.eu/sites/default/files/documents/MOE\\_UE\\_Guatemala2023\\_Informe\\_Final.pdf](https://www.eeas.europa.eu/sites/default/files/documents/MOE_UE_Guatemala2023_Informe_Final.pdf), accessed on May 21, 2025.

of a low capacity for effective oversight.<sup>51</sup> This situation has been criticized by the Central American Institute for Fiscal Studies, which points to the lack of cross-referencing with other public databases.<sup>52</sup>

The sanctions imposed also do not reflect a rigorous application of the ethical framework. Although the CGC reported more than 2,000 administrative sanctions and 68 criminal complaints in 2024, no data linking these actions to conflicts of interest or false declarations was published.<sup>53</sup>

**Table 1: Sanctions imposed for late submission of asset declarations in 2024**

Declarations	In person	Electronic	Total
Assumption of public office or public employment	853	974	1827
Termination of public office or employment	796	940	1286
<b>Totals</b>	1649	1914	3113

*Source: Comptroller General's Office<sup>54</sup>*

A specific case in which the ethical framework was applied was the dismissal of Environment Minister María José Iturbide in April 2024. Following allegations of using public resources for personal gain, President Bernardo Arévalo ordered her removal from office.<sup>55</sup> However, other cases such as "La Línea"<sup>56</sup> or "Cooptación del Estado"<sup>57</sup> have shown that internal disciplinary sanctions are often not applied, even when there is criminal evidence.

In the area of positive incentives, the National Anti-Corruption Commission has promoted initiatives such as the Executive Branch Integrity Network and the Academy

<sup>51</sup> Comptroller General's Office (July 2024), Management Report for the First Half of 2024.

<sup>52</sup> Central American Institute for Fiscal Studies (April 2014), Usefulness and Effectiveness of Sworn Statements of Assets in Guatemala.

<sup>53</sup> Emisoras Unidas (December 2024), Comptroller General filed 68 complaints and issued more than 2,000 sanctions in 2024, <https://emisorasunidas.com/2024/12/02/contraloria-denuncias-sanciones-auditorias-diciembre-2024>, accessed on May 21, 2025.

<sup>54</sup> Comptroller General's Office (February 2025), 2024 Annual Report, Annual Institutional Management Report, <https://www.contraloria.gob.gt/wp-content/uploads/2025/02/memoria-de-labores-2024-WEB.pdf>, accessed September 11, 2025.

<sup>55</sup> Prensa Libre (April 2024), "Environment Minister dismissed for misuse of public funds," <https://www.prensalibre.com/guatemala/politica>, accessed May 21, 2025.

<sup>56</sup> Uncovered in 2015 by the MP and CICIG, it revealed a network within the SAT that charged importers bribes to reduce tariffs, causing millions in losses to the state. It involved high-ranking officials, including former President Otto Pérez Molina and former Vice President Roxana Baldetti. It sparked massive citizen protests, the resignation of both leaders, and historic legal proceedings, becoming a key symbol of the fight against corruption in Guatemala.

<sup>57</sup> The case (2016) revealed a network led by Otto Pérez Molina and Roxana Baldetti that captured institutions to obtain illicit benefits through illicit financing and money laundering. It involved 53 people who were prosecuted. Both accepted charges, obtaining reduced sentences, although legal proceedings and convictions related to non-compliance with financial reparations continue.

of Ethics and Integrity. However, there is no institutionalized system of recognition, nor are there indicators to assess their real impact.<sup>58</sup>

Since few institutions allow anonymous reporting, the absence of a whistleblower protection law reduces trust in these mechanisms. The Whistleblower Protection Bill, introduced in December 2024, is still under discussion in the legislature.<sup>59</sup>

In conclusion, although Guatemala has legal instruments and some notable practices in place, the actual implementation of integrity measures is limited. To ensure effective compliance with Article 8, it is essential to strengthen audit systems, apply sanctions transparently, and strengthen legal protections for those who report acts of corruption.

## Good practices

- The Executive Branch Code of Ethics establishes a clear and mandatory regulatory framework that applies to all executive branch institutions. It also requires the establishment of institutional ethics committees responsible for guiding officials, receiving complaints, and promoting public ethics.
- The creation of the Executive Branch Integrity Network has strengthened inter-institutional cooperation. This network, launched by the National Anti-Corruption Commission in 2025, allows public entities to share experiences, challenges, and progress in ethics and corruption prevention.
- The Comptroller General's Office (CGC) exercises an oversight function; it is the institution responsible for supervising compliance with the Integrity Law and verifying asset declarations of public officials. It can audit, impose administrative sanctions, and refer cases to the Public Prosecutor's Office when it detects possible crimes.
- Some state institutions have developed their own codes of ethics with accessible reporting channels, such as the Second Property Registry, which allows anonymous complaints to be filed.

## Deficiencies

- Uneven application of disqualification criteria for public office: The law establishes grounds for ineligibility, but its application has been discretionary and opaque during the 2023 electoral processes.
- Absence of sworn declarations of interests: Guatemala does not legally require the submission of declarations of interests, which prevents the detection of possible conflicts between public functions and private ties.
- Confidentiality of asset declarations: The Probity Law establishes that declarations are confidential, except by court order, which limits citizen control and institutional scrutiny.

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<sup>58</sup> National Anti-Corruption Commission (January 2025), The Executive Branch Integrity Network begins its work, <https://cnc.gob.gt/la-red-de-integridad-del-organismo-ejecutivo-da-inicio-a-sus-labores-comienza-un-2025-de-resultados-y-trabajo> , accessed May 21, 2025.

<sup>59</sup> Congress of the Republic of Guatemala (December 2024), Initiative for the Law on the Protection of Whistleblowers, <https://agn.gt/presidente-bernardo-arevalo-firma-normativas-e-iniciativas-de-ley-en-la-lucha-contra-la-corrupcion> , accessed on May 21, 2025.

- Limited verification of asset declarations: Despite formal compliance, the Comptroller General's Office (CGC) conducts very few content audits given the volume of declarations submitted.
- Lack of regulation on the "revolving door": There are no current regulations limiting the immediate transition of former officials to the private sector with ties to their former functions.

#### **4.1.3 Articles 8.4 and 13.2 – Reporting mechanisms and whistleblower protection**

##### *Legal framework*

Although there have been regulatory advances and some institutional reporting channels have been established, significant limitations remain that prevent real and effective protection for whistleblowers in Guatemala.

One of the main regulatory advances is the proposed Law on the Protection of Whistleblowers, presented by the Executive in December 2024.<sup>60</sup> This initiative (Initiative 6487) establishes guarantees for those who report acts contrary to the public interest, including corruption, gross negligence, or abuse of power. It proposes the creation of a Whistleblower Protection Authority (APRODI) and a program that includes measures such as witness protection, legal assistance, and physical relocation. It also includes reforms to the Labor Code and the Civil Service Law to prohibit workplace retaliation. However, as it has not yet been approved by Congress, this legal framework is not in force.

In contrast, the Executive Branch Code of Ethics does not ensure protection mechanisms or allow anonymous complaints. Approved by Government Agreement No. 62-2024, the Code establishes the creation of probity bodies in each branch of the Executive and requires officials and contractors to sign a letter of ethical commitment.<sup>61</sup> However, it does not regulate reporting procedures that guarantee confidentiality or protect whistleblowers from possible reprisals.

##### *Implementation in practice*

At the institutional level, there are some positive practices that allow anonymous reporting. The Comptroller General's Office, the SAT, the Second Property Registry, CONAP, and the alliance with Crime Stoppers have set up electronic channels or forms that do not require the complainant to identify themselves.<sup>62</sup> These initiatives promote accessibility and reduce the fear of those who wish to report illegal or ethically questionable acts. However, these good practices are not backed by regulations that ensure the subsequent protection of the whistleblower or punish those who retaliate against them.

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<sup>60</sup> Congress of the Republic of Guatemala (December 2024), Initiative to approve the Whistleblower Protection Act, [https://www.congreso.gob.gt/assets/uploads/info\\_legislativo/iniciativas/26eb7-6487.pdf](https://www.congreso.gob.gt/assets/uploads/info_legislativo/iniciativas/26eb7-6487.pdf), accessed on May 21, 2025 .

<sup>61</sup> Code of Ethics of the Executive Branch.

<sup>62</sup> Comptroller General's Office (November 2022), Citizen Complaint Form, <https://www.contraloria.gob.gt/wp-content/uploads/2022/11/FORMULARIO-DENUNCIA-CIUDADANA-2022-FB.pdf> , accessed on May 21, 2025 .

The absence of a specific legal framework limits the scope of these initiatives and leaves whistleblowers without guarantees against possible reprisals. According to Juan Francisco Sandoval, former head of the Special Prosecutor's Office against Impunity (FECI), the only formal protection tool currently available is the figure of *the effective collaborator*<sup>63</sup>, as provided for in criminal proceedings. This mechanism applies only to persons involved in the events who seek procedural benefits, and therefore does not cover journalists, officials, or citizens who report in good faith. During his tenure, the FECI resorted in exceptional cases to relocation measures or coordination with international organizations to protect persons at risk, but these actions were not based on an established institutional policy, but rather on specific decisions.<sup>64</sup>

Practice shows that whistleblowers face real risks and reprisals. The case of anti-corruption prosecutor Virginia Laparra, who was imprisoned for more than 600 days after reporting judicial irregularities, illustrates the dangers of a system without guarantees. Laparra had to go into exile for fear of further judicial reprisals.<sup>65</sup> Similarly, journalist José Rubén Zamora was imprisoned after publishing investigations into corruption networks, in a case widely regarded as political retaliation.<sup>66</sup> Sandoval pointed out that this trend is part of strategies aimed at discouraging whistleblowing and halting investigations that affect networks of power.<sup>67</sup> These examples show that, in practice, reporting corruption carries high personal costs without effective protection from the state.

To date, there are no public statistics on the number of whistleblowers who have received effective protection in Guatemala.<sup>68</sup> Nor is there any consolidated data on the impact of whistleblowing in terms of judicial proceedings, administrative sanctions, or institutional reforms.<sup>69</sup>

The practical application of whistleblower reporting and protection mechanisms in Guatemala is weak. Although channels are available and legislative proposals are underway, the lack of a comprehensive public policy, the absence of effective protection measures, and documented cases of retaliation reflect an institutional environment that does not guarantee safety or justice for those who report

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<sup>63</sup> [https://mingob.gob.gt/wp-content/uploads/2020/10/10\\_LeyContraDelincuenciaOrganizada.pdf](https://mingob.gob.gt/wp-content/uploads/2020/10/10_LeyContraDelincuenciaOrganizada.pdf) (Art. 90), accessed August 6, 2025.

<sup>64</sup> Interview with Juan Francisco Sandoval, former head of the Special Prosecutor's Office against Impunity, conducted by the author virtually on August 4, 2025.

<sup>65</sup> Cadena SER (March 2025), "The woman who fought corruption in Guatemala," <https://cadenaser.com/ser/>, accessed May 21, 2025.

<sup>66</sup> El País (March 2025), "The case of José Rubén Zamora, an example of revenge by the corrupt pact in Guatemala," <https://elpais.com/america/2025-03-16/el-caso-de-jose-ruben-zamora-una-muestra-de-la-venganza-del-pacto-de-corruptos-en-guatemala.html>, accessed May 21, 2025.

<sup>67</sup> Interview with Juan Francisco Sandoval, former head of the Special Prosecutor's Office Against Impunity, conducted by the author virtually on August 4, 2025.

<sup>68</sup> Juan Francisco Sandoval confirmed that the first communication issued by the current executive branch, intended to follow up on the situation of exiled former justice operators, did not take place until August 2025.

<sup>69</sup> Guatemalan Human Rights Ombudsman's Office (2023), Detailed Annual Report to the Congress of the Republic 2023, [https://www.pdh.org.gt/index.php?preview=1&format=&option=com\\_dropfiles&task=frontfile.download&catid=593&id=1044&Itemid=1000000000000](https://www.pdh.org.gt/index.php?preview=1&format=&option=com_dropfiles&task=frontfile.download&catid=593&id=1044&Itemid=1000000000000), accessed May 21, 2025.



irregularities. The approval and implementation of Initiative 6487 is a necessary (though not sufficient) condition for reversing this situation.

### **Good practices**

- There are accessible and confidential institutional channels for ethical and corruption complaints: various entities within the executive branch have developed accessible mechanisms to facilitate the reporting of irregularities by officials and citizens.
- The government presented a proposal for a Whistleblower Protection Act in December 2024 (Initiative 6487) to establish guarantees for those who report acts contrary to the public interest, create a Whistleblower Protection Authority, and establish a program of measures to protect the identity of and provide assistance to whistleblowers.

### **Deficiencies**

- Absence of a specific law that effectively protects those who report acts of corruption.
- The Executive Branch's Code of Ethics does not provide for anonymous reporting or specific protection.
- Institutional channels for reporting are disparate, with no unified protocols or guaranteed protection.
- There are documented cases of criminalization and reprisals against whistleblowers.

#### **4.1.4 Articles 9.1 and 9.2 – Public procurement and management of public finances**

##### *Legal framework*

The Guatemalan State has developed a robust regulatory framework for public procurement and public finance management. These areas are key to preventing corruption, in accordance with Article 9 of the United Nations Convention against Corruption (UNCAC). However, the existence of laws and institutional mechanisms does not always translate into effective implementation or sustainable results.

Public procurement in Guatemala is regulated by the State Procurement Law (Decree 57-92), which establishes procedures for the procurement of goods, services, and works by public institutions.<sup>70</sup> The law promotes competition, transparency, and efficiency in public spending and prohibits practices such as contract fragmentation. Its application is mandatory for all state entities and is supported by the electronic platform GUATECOMPRAS<sup>71</sup>, which centralizes information on tenders, awards, and

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[https://www.contraloria.gob.gt/imagenes/i\\_docs/i\\_leg\\_ley/6%20LEY%20DE%20CONTRATACIONES%20DEL%20ESTADO%20DECRETO%20DEL%20CONGRESO%2057-92.pdf](https://www.contraloria.gob.gt/imagenes/i_docs/i_leg_ley/6%20LEY%20DE%20CONTRATACIONES%20DEL%20ESTADO%20DECRETO%20DEL%20CONGRESO%2057-92.pdf), accessed May 21, 2025.

<sup>71</sup> <https://www.guatecompras.gt/> (The future of the economy), accessed July 25, 2025.

contracts. This tool has improved the visibility of the processes, although it does not, in itself, eliminate discretionary practices or the abusive use of direct contracting.

The management of the national budget is governed by the Organic Budget Law (Decree 101-97), which defines the rules for planning, executing, controlling, and evaluating public spending.<sup>72</sup> This law introduces programmatic structure and results-based management, seeking to link financial resources to institutional goals and social objectives. Provisions such as Article 23 require the Ministry of Finance to present the draft budget with detailed information, while other regulations mandate the preparation of periodic reports on revenue and expenditure. This framework has enabled significant progress in accountability, especially through the monthly publication of financial reports.

The Comptroller General's Office, regulated by Decree 31-2002, is the entity responsible for the external control of public resources. It has the power to audit the use of funds, impose administrative sanctions, and issue technical standards for internal audits.<sup>73</sup> The law grants it operational independence, although in practice, there are questions about its effectiveness, especially in audits related to complex government procurement or in municipalities with low administrative capacity.

In terms of access to information, the Law on Access to Public Information (Decree 57-2008) guarantees that citizens can access data on contracts, budgets, income, and expenditures, among other key aspects of public administration.<sup>74</sup> This obligation is mainly fulfilled through platforms such as GUATECOMPRAS and the Budget Transparency Portal, which publish the documents and reports required by law on a regular and structured basis. These tools have been recognized as good practices in fiscal openness, but they still need to overcome technical barriers such as the lack of accessible formats or incomplete updates.

The system also includes mechanisms for coordinating planning with citizen participation. The National Council for Urban and Rural Development (CONADUR), in accordance with the framework of the Development Councils Law, has the capacity to make recommendations on public investment and regional budget ceilings.<sup>75</sup> Although its role is advisory, it represents an institutional channel for communities to express their priorities. However, its influence on final budget decisions remains limited.

### *Implementation in practice*

From an operational standpoint, the Integrated Accounting System (SICOIN) has enabled the standardization of the State's accounting records for its financial

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<sup>72</sup> [https://www.minfin.gob.gt/images/downloads/leyes\\_ongos/textos\\_legales/2\\_1decreto101\\_97.pdf](https://www.minfin.gob.gt/images/downloads/leyes_ongos/textos_legales/2_1decreto101_97.pdf), accessed May 21, 2025.

<sup>73</sup> <https://www.contraloria.gob.gt/wp-content/uploads/2018/02/2-LEY-ORGANICA-DE-LA-CONTRALORIA-GENERAL-DE-CUENTAS-Reformado-31-2002.pdf>, accessed May 21, 2025.

<sup>74</sup> [https://www.google.com/search?q=laip+guatemala&rlz=1C1FKPE\\_enGT1155GT1155&oq=laip+guatemala+&qs\\_lcrp=EgZjaHJvbWUyCggAEEUYFhqeGDkyBggBEEUYOziGCAIQRRhAMqYIAxAgGCcyBwgEEAAY7wUyBwgFEAAY7wUyBwgGEAAY7wUyBwgHEAAY7wXSAQg1MTQ1ajBqNKgCALACAA&sourceid=chrome&ie=UTF-8](https://www.google.com/search?q=laip+guatemala&rlz=1C1FKPE_enGT1155GT1155&oq=laip+guatemala+&qs_lcrp=EgZjaHJvbWUyCggAEEUYFhqeGDkyBggBEEUYOziGCAIQRRhAMqYIAxAgGCcyBwgEEAAY7wUyBwgFEAAY7wUyBwgGEAAY7wUyBwgHEAAY7wXSAQg1MTQ1ajBqNKgCALACAA&sourceid=chrome&ie=UTF-8), accessed on April 22, 2025.

<sup>75</sup> Secretariat of Planning and Programming of the Presidency (April 2025), CONADUR's participation in the budget cycle, <https://portal.segeplan.gob.gt>, accessed on May 21, 2025.



operations. This system facilitates the traceability of spending and the preservation of records and is accompanied by technical instruments such as the Integrated Government Accounting Manual.<sup>76</sup> Similarly, the Citizen Budget seeks to explain budget priorities in simple language, promoting the right to understand how public resources are used.

Although Guatemala has strengthened its legal framework to improve public procurement and public finance management, the effective implementation of these measures continues to face significant obstacles. The persistence of discretionary practices, weak controls at certain levels of government, and the lack of effective sanctions limit full compliance.

One of the persistent weaknesses is the abuse of non-competitive procurement methods. Various audit reports by the Comptroller General's Office have documented the recurrent and unjustified use of direct or low-value purchases, which allow contracts to be awarded without real competition or rigorous technical analysis.<sup>77</sup> This has facilitated the fragmentation of procurement processes to circumvent bidding rules, even in municipalities and decentralized entities.

The most well-known cases of corruption in public procurement reflect structural failures in oversight and public ethics. A prime example is the IGSS-PISA case, where in 2015, a contract for hemodialysis services was awarded to a company that did not meet the minimum requirements. The lack of effective controls led to serious consequences, including the death of patients and the arrest of senior officials from the Guatemalan Social Security Institute.<sup>78</sup>

In response to these structural weaknesses, the Ministry of Finance has implemented significant measures since 2024. These include modernizing GUAATECOMPRAS, which now includes automatic supplier verification, integration with electronic invoicing, and a digital shopping cart to facilitate open contract procurement.<sup>79</sup> These tools have improved traceability and access to information, although technical training is still required for their effective use by procurement staff.

Citizen participation has also improved through Open Planning and Budgeting Workshops. For the first time, proposals submitted to the Ministry of Finance by civil society must receive a reasoned institutional response. In 2025, nearly 50 proposals

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<sup>76</sup> Ministry of Public Finance of Guatemala (January 2024), Integrated Government Accounting Manual, <https://www.minfin.gob.gt/images/downloads/manuales/Manual%20de%20Contabilidad%2001-2024.pdf>, accessed May 21, 2025.

<sup>77</sup> Comptroller General of Accounts of Guatemala (February 2025), 2023 Budget Execution Report, <https://www.contraloria.gob.gt/wp-content/uploads/2025/02/03-Auditoria-de-Ejecucion-Presupuestaria-2023.pdf>, accessed May 21, 2025.

<sup>78</sup> International Commission against Impunity in Guatemala (May 2015), IGSS president and executives arrested for irregular contract, <https://www.cicig.org/history//index.php?cntnt01articleid=595&cntnt01returnid=67&mact=News%2Ccntnt01%2Cdetail%2C0>, accessed May 21, 2025.

<sup>79</sup> Ministry of Public Finance of Guatemala (July 2023), Ministerial Agreement 473-2023 on the modernization of GUAATECOMPRAS, [https://www.minfin.gob.gt/images/downloads/leyes\\_acuerdos/acuerdomin473\\_280723.pdf](https://www.minfin.gob.gt/images/downloads/leyes_acuerdos/acuerdomin473_280723.pdf), accessed May 21, 2025.

were reported from citizens and civil society organizations, many of them from regions traditionally excluded from the budget debate.<sup>80,81</sup>

Despite these advances, the country continues to face significant institutional challenges. According to the Vice Ministry of Fiscal Transparency itself, many purchasing units do not have trained personnel or even a basic understanding of the current law.<sup>82</sup> This hinders the effective implementation of mechanisms designed to prevent abuse and underscores the need to establish a mandatory certification system for public purchasers.

Another obstacle is the lack of coordination with the justice system. Although the executive branch has filed more than 200 corruption complaints, many have not progressed due to the limited independence of the Public Prosecutor's Office and the lack of response from judicial authorities.<sup>83</sup> This blockage limits the state's ability to punish illegal acts and undermines public trust in institutions.

## Good practices

- Regular and accessible publication of the budget: The Ministry of Public Finance publishes monthly budget execution reports, as well as citizen versions of the approved budget, through the Budget Transparency Portal.
- Citizen participation with institutional response: Proposals from the Open Budget Workshops receive a formal response from the government.
- Updated Citizen Budget: Clear language versions of the approved and expanded budget are published, with improved graphics and navigation.
- In terms of public procurement, the GUATECOMPRAS electronic platform centralizes information on tenders, awards, and contracts.
- More transparent supplier registration: Since December 2024, government suppliers have been required to register their oversight persons in the General Registry of Government Procurement (REGAE), thanks to the Government Agreement on Transparent Suppliers.

## Deficiencies

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<sup>80</sup> The Open Planning and Budgeting Workshops, organized by Minfin and SEGEPLAN, allow citizens to submit proposals before the budget is approved. They are carried out in three phases: training on planning and budgeting; submission of proposals to ministries; and a final event with institutional responses. In 2025, nearly 50 proposals were received, many from traditionally excluded regions, and increases were identified for entities such as SEPREM and the Office of the Ombudsman for Indigenous Women, <https://tallerdepresupuestoabierto.minfin.gob.gt/>, accessed on May 21, 2025.

<sup>81</sup> Ministry of Public Finance of Guatemala (June 2024), Government policy and goals socialized in 2025 Planning and Open Budget Workshops, <https://www.minfin.gob.gt/index.php/comunicados/comunicados-2024/10107-27-socializan-politica-y-metas-de-gobierno-en-talleres-de-planificacion-y-presupuesto-abierto-2025>, accessed on May 21, 2025.

<sup>82</sup> Interview with Carlos Melgar, Deputy Minister of Fiscal Transparency and State Procurement, conducted by the author virtually on May 9, 2025.

<sup>83</sup> Prensa Comunitaria (February 14, 2025), "Government reports that of 235 corruption complaints, 162 remain uninvestigated," online article, <https://prensacomunitaria.org/2025cias-de-corrupcion-1-investigadas/>, accessed October 3, 2025.

- Limited coordination with the justice system: The Ministry of Finance lacks effective collaboration with the Public Prosecutor's Office to follow up on corruption complaints.
- Citizen participation not guaranteed by law: Open budget initiatives are not institutionalized and do not have a regulatory framework to ensure their continuity.
- Frequent use of non-competitive procurement: Direct and low-value procurement is abused to circumvent open processes, facilitating awards without effective competition.
- Obsolete legal framework: The State Procurement Law (Decree 57-92) does not incorporate current standards on integrity or final beneficiaries.

#### **4.1.5 Articles 10 and 13.1 – Access to information and participation of society**

##### *Legal framework*

Guatemala has developed a legal and institutional framework that recognizes and regulates the right of access to public information. This framework aligns with Article 10 of the United Nations Convention against Corruption (UNCAC), which calls on States Parties to adopt measures to increase transparency in public administration and facilitate effective access to information by citizens.

At the constitutional level, three provisions are particularly relevant. Article 30 of the Political Constitution of the Republic of Guatemala establishes the principle of publicity of administrative acts and guarantees access to public records, except for reasons of national security or confidentiality. Article 31 recognizes the right to know personal information contained in state records and to request its correction. In addition, Article 35 protects freedom of expression and free access to sources of public information without prior censorship or illegitimate administrative restrictions.<sup>84</sup>

The main regulatory development is found in the Law on Access to Public Information (LAIP), approved by Decree 57-2008. This law establishes that any person may request and receive public information without having to justify their interest. Among its key provisions are the principle of maximum disclosure (Article 5), the obligation to publish information ex officio (Article 10), and the establishment of clear procedures for requests for information, including response times (Article 25) and free access except for reproduction costs (Article 28).<sup>85</sup>

The LAIP also provides for limits on access through the concepts of "reserved information" and "confidential information," based on criteria of legality, necessity, and proportionality (Articles 21 to 24).<sup>86</sup> To prevent abuse, the law introduces the concept of proof of harm<sup>87</sup> and establishes that, in case of doubt or conflict, the public interest must prevail (Article 26). Likewise, it is prohibited to classify information related to

<sup>84</sup> Political Constitution of the Republic of Guatemala, <https://www.constitucion.gob.gt/> , accessed May 21, 2025.

<sup>85</sup> [https://www.oas.org/juridico/pdfs/mesicic4\\_gtm\\_acceso.pdf](https://www.oas.org/juridico/pdfs/mesicic4_gtm_acceso.pdf), accessed May 21, 2025.

<sup>86</sup> Law on Access to Public Information, arts. 21–24.

<sup>87</sup> The harm test is a legal mechanism that requires authorities to justify why they cannot disclose certain information by demonstrating that its publication would cause real and specific harm to a protected interest.

human rights violations or crimes against humanity as reserved (Article 24).<sup>88</sup> To ensure compliance, the law establishes an internal review mechanism (Article 61) and the possibility of appealing to the Human Rights Ombudsman (PDH), through its Secretariat for Access to Public Information (SECAI) (Article 63). This body is responsible for the general supervision of compliance with the LAIP, the resolution of appeals, the preparation of annual reports, the issuance of recommendations, and the conduct of audits.<sup>89</sup>

An initial sign of compliance is the availability of institutional mechanisms for requesting information. Some public entities have set up accessible online platforms. For example, the Bank of Guatemala and the Economic and Social Council allow electronic requests to be submitted, provide clear forms, and have documented procedures for handling them.<sup>90</sup> These good practices show that, when there is institutional will, it is possible to make progress in transparency. However, these experiences remain isolated within the public sector as a whole.

Compliance with the publication of information *ex officio* varies widely among institutions. According to the Secretariat for Access to Public Information (SECAI), ministries and secretariats of the executive branch achieve a high level of compliance. In contrast, 40% of municipalities are classified as "red light," indicating serious noncompliance in terms of active transparency.<sup>91</sup> This poor performance is attributed to factors such as lack of training, use of informal channels, and disregard for legal obligations.

Citizen participation in public management in Guatemala is mainly coordinated through the System of Urban and Rural Development Councils, created by Law 11-2002.<sup>92</sup> This constitutionally established system provides for representation at the community, municipal, departmental, regional, and national levels (COCODE, COMUDE, CODEDE, among others) with the aim of ensuring democratic development planning.

The regulations recognize the Development Councils as the main means of participation for the entire population (Maya, Xinka, Garifuna, and mestizo) in public affairs. In these spaces, community representatives can identify needs, prioritize projects, and oversee budget execution, creating opportunities for social oversight over resources. One example of this is the Municipal Development Council (COMUDE), where the mayor, the municipal corporation, local delegates, and community representatives meet periodically to discuss municipal works and oversee spending.

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<sup>88</sup> Law on Access to Public Information, art. 24.

<sup>89</sup> Law on Access to Public Information, arts. 61–63.

<sup>90</sup> Guide to the Law on Access to Public Information (LAIP), <https://banguat.gob.gt/page/guia-ley-de-acceso-la-informacion-publica-laip>, accessed May 21, 2025.

<sup>91</sup> Interview with Ricardo Chacón, Secretary General of the Secretariat for Access to Public Information (SECAI), conducted virtually on May 21, 2025.

<sup>92</sup> [https://www.contraloria.gob.gt/imagenes/i\\_docs/i\\_leg\\_ley/LEY%20DE%20LOS%20CONSEJOS%20DE%20DESARROLLO%20URBANO%20Y%20RURAL.pdf](https://www.contraloria.gob.gt/imagenes/i_docs/i_leg_ley/LEY%20DE%20LOS%20CONSEJOS%20DE%20DESARROLLO%20URBANO%20Y%20RURAL.pdf), accessed on September 4, 2025.

However, its operation is not always uniform: in many municipalities, the Councils do not meet regularly, have little representation, or limit themselves to reporting rather than deliberating, which reduces their impact.<sup>93</sup>

In addition to Law 11-2002, the Municipal Code<sup>94</sup> and the General Law on Decentralization<sup>95</sup> reinforce this regulatory framework by establishing community participation as a principle of local management. Together, these regulations provide institutional channels for civil society to influence public decisions and access first-hand local information, but their effectiveness depends on the political will and capacity of the authorities to ensure inclusive and transparent processes.

### *Implementation in practice*

Despite this regulatory framework, the practical implementation of the right to public information has significant weaknesses. Various reports have documented that many public institutions, especially municipalities, do not regularly update or publish information ex officio. According to SECAI itself, in 2023, only 10 of the country's 340 municipalities achieved an acceptable level of compliance. The national average stood at just 53.37%.<sup>96</sup>

The experience of journalists such as Ana Carolina Alpírez confirms that municipal opacity is a persistent problem. Even though the Law on Access to Public Information (LAIP) establishes clear obligations, many municipalities respond incompletely, late, or with requirements not contemplated in the law. In some cases, administrative barriers are used to discourage requests. This behavior creates a cycle of noncompliance in which the lack of effective sanctions reinforces institutional impunity.<sup>97</sup>

In addition, some entities, such as the Constitutional Court and the Comptroller General's Office, have classified information of high public interest as confidential, drawing criticism from civil society and media organizations.<sup>98</sup>

There have also been documented cases of journalists and citizens facing reprisals for requesting public information on sensitive issues. These practices directly affect

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<sup>93</sup> eP Investiga (October 2024), "Congressman co-opts spaces in CODEDE of Totonicapán, Hever Nicolás Tum Osorio, assistant to Congressman Alberto Eduardo de León Benítez, of the Cabal bloc, will be representative of the K'iche' Maya People before the Departmental Development Council of Totonicapán," <https://epinvestiga.com/epinvestiga/diputado-coopta-espacios-en-codede-de-totonicapan/>, accessed September 6, 2025.

<sup>94</sup> Decree 12-2002, <https://www.contraloria.gob.gt/wp-content/uploads/2018/02/12-CODIGO-MUNICIPAL.pdf>, accessed on September 11, 2025.

<sup>95</sup> Decree 14-2002, [https://contraloria.gob.gt/imagenes/i\\_docs/i\\_leg\\_ley/LEY%20GENERAL%20DE%20DESCENTRALIZACI%20D3N.pdf](https://contraloria.gob.gt/imagenes/i_docs/i_leg_ley/LEY%20GENERAL%20DE%20DESCENTRALIZACI%20D3N.pdf), accessed on September 11, 2025.

<sup>96</sup> Gómez, Gabriela (July 2024), "Ten municipalities have an acceptable level of access to public information," <https://www.ojoconmipisto.com/solo-10-de-340-alcaldias-manejan-la-ley-de-informacion-publica-como-debe-ser/>, accessed May 21, 2025.

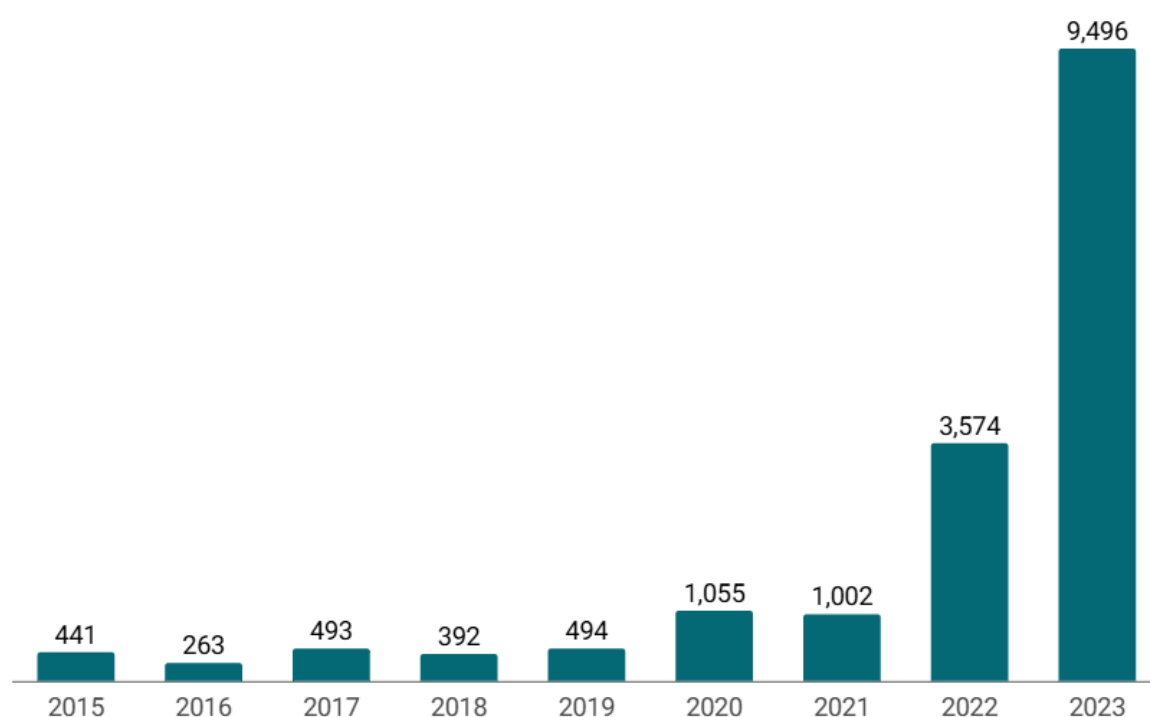
<sup>97</sup> Interview with Ana Carolina Alpírez, director of the digital media outlet Ojo con mi pisto, conducted by the author virtually on June 5, 2025.

<sup>98</sup> Prensa Libre (June 2024), "Information reserves in the CC and CGC should prompt reflection, experts say," <https://www.prensalibre.com/guatemala/reservas-de-informacion-en-la-cc-y-la-cgc-deben-llamar-a-la-reflexion-dicen-expertos/>, accessed May 21, 2025.

the exercise of the right and contribute to a climate of institutional opacity. The Inter-American Commission on Human Rights and international organizations such as Human Rights Watch have warned about this situation and its implications for freedom of expression and the rule of law in Guatemala.<sup>99</sup>

The context of attacks against journalists, human rights defenders, and justice operators conditions the exercise of the right of access to information and the right to report. In 2023, UDEFEGUA recorded 9,496 attacks and reported that there was not a single day of the year without attacks; during the national strike in October-November, it documented 85 attacks, including deaths and attempted attacks, and provided emergency support (relocation, legal, and psychosocial assistance) to people at risk. These figures confirm that the search for public information and citizen scrutiny continue to be exposed to a hostile environment, although there are efforts by civil society to provide support.<sup>100</sup>

**Table 2: Attacks on Human Rights Defenders (2015-2023)**



*Source: Prepared by the author with data from UDEFEGUA (2024)*

The state response to these attacks remains insufficient, although there have been some specific advances. The OHCHR reported that, in 2023, 76% of complaints of attacks on human rights defenders were dismissed or shelved, and that only six convictions were handed down in such cases. Regarding journalists, it recorded 66

<sup>99</sup> Human Rights Watch (January 2023), World Report 2023: Guatemala Chapter, <https://www.hrw.org/es/world-report/2023/country-chapters/guatemala>, accessed May 21, 2025.

<sup>100</sup> Guatemalan Unit for the Protection of Human Rights Defenders – UDEFEGUA (June 2024), Situation Report on Human Rights Defenders, Organizations, and Communities in Guatemala, 2023, [https://udefegua.org.gt/wp-content/uploads/2024/06/Informe-de-situacion-de-personas-Comunidades-y-organizaciones-2023\\_compressed.pdf](https://udefegua.org.gt/wp-content/uploads/2024/06/Informe-de-situacion-de-personas-Comunidades-y-organizaciones-2023_compressed.pdf), accessed on September 2, 2025.



attacks and one conviction.<sup>101</sup> These figures reveal a gap in investigation and punishment that discourages the use of mechanisms for accessing information and reduces trust in institutional channels. However, they also show that convictions are being handed down, though they remain insufficient given the magnitude of the problem.

The Committee to Protect Journalists noted that, following the onset of the COVID-19 pandemic, authorities intensified verbal attacks and threats against journalists, even selectively limiting their access to data on the emergency.<sup>102</sup> Cases were documented in which police and soldiers monitored, intimidated, detained, and even physically assaulted reporters covering demonstrations or investigating corruption cases.<sup>103</sup> A symbolic episode occurred in November 2020, during massive protests against the opaque approval of the budget, when security forces beat and fired tear gas at journalists covering the demonstrations, causing injuries and damage to equipment. Digital harassment and defamation campaigns (social media trolls, misogynistic threats against women journalists) have also proliferated to intimidate critical journalists.<sup>104</sup>

Appeal mechanisms also face difficulties. The Law on Access to Public Information establishes that appeals for review must be free of charge and do not require a lawyer.<sup>105</sup> However, in practice, the use of this mechanism is uncommon, and its results are limited. Interviews with civil society organizations and investigative journalists reveal that authorities often issue incomplete responses, declare information confidential without a legal basis, and, in some cases, act with hostility toward applicants.<sup>106,107</sup> These behaviors discourage the use of appeals and hinder the effective defense of the right.

Documented cases show how these weaknesses affect citizen oversight. In 2018, the municipality of Ixcán refused to provide data on the mayor's salary and representation expenses. In response to the refusal, the digital media outlet Ojoconmipisto filed a complaint with the Public Prosecutor's Office, becoming one of the first cases of litigation for non-compliance with the LAIP.<sup>108</sup> The case highlighted that many

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<sup>101</sup> Office of the United Nations High Commissioner for Human Rights – OHCHR (January 2025), Situation of human rights in Guatemala 2023 – Report of the High Commissioner (A/HRC/55/21), [https://oacnudh.org.gt/wp-content/uploads/2025/01/informe\\_anual\\_2023-2.pdf](https://oacnudh.org.gt/wp-content/uploads/2025/01/informe_anual_2023-2.pdf), accessed on September 2, 2025.

<sup>102</sup> Committee to Protect Journalists – CPJ (March 2020), “Guatemala: Journalists Under Threat, Special Report on Violence, Harassment, and Censorship,” [https://cpj.org/wp-content/uploads/2020/03/cpj\\_guatemala\\_2020\\_es.pdf](https://cpj.org/wp-content/uploads/2020/03/cpj_guatemala_2020_es.pdf), accessed September 11, 2025.

<sup>103</sup> Human Rights Watch (February 2021), “Guatemala: Attacks on Press Freedom, Harassment of Journalists Undermines Accountability,” <https://www.hrw.org/es/news/2021/02/18/guatemala-ataques-la-libertad-de-prensa#:~:text=de%202020,19>, accessed September 11, 2025.

<sup>104</sup> Ibid.

<sup>105</sup> [https://www.oas.org/juridico/pdfs/mesicic4\\_gtm\\_acceso.pdf](https://www.oas.org/juridico/pdfs/mesicic4_gtm_acceso.pdf), accessed May 21, 2025.

<sup>106</sup> Interview with Sofía Villatoro, Senior Representative of the Carter Center, conducted by the author in person in Guatemala City on May 19, 2025.

<sup>107</sup> Interview with Ana Carolina Alpírez, director of the digital media outlet Ojo con mi pisto, conducted by the author virtually on June 5, 2025.

<sup>108</sup> Ojoconmipisto (November 2019), “Ojoconmipisto ratifies complaint against mayor of Ixcán for denying public information,” <https://www.ojoconmipisto.com/ojoconmipisto-ratifica-denuncia-contra-alcalde-de-ixcan-por-negar-informacion-publica/>, accessed May 21, 2025.

institutions do not fully recognize their legal obligations regarding access to information.

Some state entities have made excessive use of the concept of "confidential information." In 2024, both the Constitutional Court and the Comptroller General's Office classified information of high public interest as confidential for seven years, including aspects related to auditing processes and institutional security. This decision was widely questioned by experts and social organizations, who argued it would undermine accountability.<sup>109</sup>

From an institutional perspective, SECAI acknowledges its limitations. According to its Secretary-General, the Secretariat conducts technical audits and on-site visits but lacks sanctioning powers. This means that, although it can identify non-compliance, its recommendations have no coercive effect.<sup>110</sup> Furthermore, the Secretariat cannot directly assess the quality of the responses that institutions provide to citizens, which reduces its capacity for effective oversight.

Alpírez believes that giving SECAI coercive powers is an urgent necessity to ensure compliance with the law. She also emphasizes that the leadership of the Human Rights Ombudsman directly influences the SECAI's strength: in her experience, the current administration has shown less firmness and proactivity in defending the right to information than previous administrations, which is reflected in a reduction in public pressure and institutional actions in cases of opacity.<sup>111</sup>

In social terms, access to public information remains unequal. Interviews indicate that the effective use of the LAIP is limited to journalists, specialized organizations, or citizens with legal or technical training. Vulnerable groups are less likely to exercise this right due to the lack of sustained educational campaigns and the absence of formats accessible to all sectors of the population.<sup>112</sup>

In terms of complementary policies, Guatemala has a National Open Data Policy, adopted within the framework of the National Development Plan "K'atun: Nuestra Guatemala 2032." This policy promotes the publication of public data in accessible, reusable formats and aligns with the country's international commitments to the Open Government Partnership.<sup>113</sup>

Technological tools have also been implemented to facilitate citizen access to information. For example, the Guatecompras electronic portal (<https://www.guatecompras.gt>) allows users to consult government procurement processes in real time, and the open data portal ([www.datos.gob.gt](http://www.datos.gob.gt)) centralizes institutional databases that are published under criteria of openness and transparency.<sup>114</sup>

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<sup>109</sup> Prensa Libre (June 2024), "Reservations about information in the CC and CGC should prompt reflection, experts say."

<sup>110</sup> Interview with Ricardo Chacón, Secretary General of SECAI (May 2025).

<sup>111</sup> Interview with Ana Carolina Alpírez, director of the digital media outlet Ojo con mi pisto, conducted by the author virtually on June 5, 2025.

<sup>112</sup> Interview with Sofía Villatoro, representative of the Carter Center (May 2025).

<sup>113</sup> National Open Data Policy, <https://transparencia.gob.gt/wp-content/uploads/PoliticaDatosAbiertos.pdf>, accessed on May 21, 2025.

<sup>114</sup> General Directorate of State Procurement (n.d.), Guatecompras.



In short, Guatemala has established a formally adequate legal and political framework to guarantee access to public information. However, effective compliance with Article 10 of the UNCAC is constrained by structural deficiencies, institutional weaknesses, and restrictive practices that limit the actual impact of existing regulations. Overcoming these gaps requires strengthening SECAI's oversight capacity, ensuring the independence of guarantor institutions, and guaranteeing the protection of those who exercise the right of access to public information.

As for citizen participation mechanisms, their effectiveness has been uneven. Development Councils continue to operate at the community and municipal levels, but their activity varies: some municipalities hold monthly COMUDE meetings with broad participation (which promotes consensus-based projects and reinforces accountability), while in others, apathy or obstacles from authorities persist, weakening their impact.<sup>115</sup>

A 2020–2021 Municipal Management Ranking by SEGEPLAN reported that in 201 municipalities (≈59%), participation through COMUDE was at medium-low or low levels, a sign that more than in half of the municipalities this mechanism has not been used in an acceptable manner.<sup>116</sup>

Common failures include infrequent meetings, poor dissemination of session materials, a lack of representativeness, and meetings that are more informative than deliberative. Even so, there are good practices: with the support of cooperating partners, some COCODEs/COMUDEs received training in planning and social monitoring, which empowered community leaders (especially in rural areas) to manage projects and demand transparency.<sup>117</sup> A documented example in Huehuetenango shows that, following training under the Tejiendo Paz project, COCODEs prioritized drinking water projects and negotiated their financing in the COMUDE, strengthening trust between authorities and residents.<sup>118</sup>

In summary, when there is local political will and technical support, the system fulfills its mission of actively involving citizens; but, at the aggregate level, it faces challenges of sustainability and quality: many councils do not effectively integrate citizen proposals into the budget, and representation may be limited to actors aligned with the current authority, reducing the diversity of voices.

## Good practices

- Legal guarantee of access to public information: The Law on Access to Public Information (LAIP) establishes that any person can request and receive public

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<sup>115</sup> Secretariat of Planning and Programming of the Presidency (SEGEPLAN) (June 2022), General Results Report, Municipal Management Ranking 2020–2021, <https://portal.segeplan.gob.gt/segeplan/wp-content/uploads/2022/09/Informe-Final-Ranking-Municipal-2020-2021.pdf>, accessed September 11, 2025.

<sup>116</sup> Ibid.

<sup>117</sup> Creative Associates International (n.d.), “Weaving Peace in Guatemala, Strengthening COCODE and COMUDE for Project Prioritization and Local Transparency,” <https://www.creativeassociatesinternational.com/ess/guatemala-tejiendo-paz/>, accessed September 11, 2025.

<sup>118</sup> Ibid.

information without having to justify their interest. Among its key provisions are the principle of maximum disclosure, the obligation to publish information ex officio, and the establishment of clear procedures for information requests, including response times and free access.

- Accessible electronic platforms: Institutions such as the Bank of Guatemala and the Economic and Social Council have developed accessible electronic guides and forms to facilitate information requests.
- Legal framework for territorial participation: The System of Development Councils (COCODE/COMUDE/CODEDE) provides an institutionalized channel for prioritizing projects and overseeing municipal implementation.

## Deficiencies

- Unjustified denial of information: Institutions classify information as restricted or confidential without legal justification, including salary and budget information.
- Limitations in the oversight of the Secretariat for Access to Public Information (SECAI): The Secretariat lacks sanctioning powers and has ceased accepting complaints against municipalities.
- Lack of public awareness: Access to information is limited to those who have been previously trained; most of the population is unaware of their right.
- Failure to meet deadlines and inadequate responses: There are delays, partial responses, or responses in formats that are difficult to access.
- Intimidation of applicants: Verbal threats and excessive demands have been reported, discouraging the exercise of this right.
- Risk of capture and alignment: Representation may be concentrated among actors aligned with the current authority, reducing the diversity of voices and the quality of social oversight.

### 4.1.6 Article 11 – Judiciary and Prosecution Services

#### *Legal framework*

The functioning of the justice system in Guatemala is supported by a set of institutions responsible for supervising, enforcing, and sanctioning judicial and prosecutorial actors. These entities are established by law and constitute the institutional framework for promoting integrity and preventing corruption. Although the institutional design is comprehensive, its effectiveness in practice has both strengths and limitations.

Article 203 of the Political Constitution of the Republic of Guatemala establishes that judges must exercise their functions in accordance with the law, without interference from other branches of government.<sup>119</sup> This principle is further developed in the Law on the Judicial Branch (Decree 2-89)<sup>120</sup> and the Law on the Judicial Career (Decree 32-2016)<sup>121</sup>, which regulate the structure of the courts and the processes for the admission, promotion, evaluation, and discipline of judges. Article 59 of the Judicial

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<sup>119</sup> [https://www.oas.org/juridico/spanish/gtm\\_res53.pdf](https://www.oas.org/juridico/spanish/gtm_res53.pdf), accessed May 15, 2025.

<sup>120</sup> <https://mingob.gob.gt/wp-content/uploads/2020/10/ley-del-organismo-judicial.pdf>, accessed July 30, 2025.

<sup>121</sup> [https://www.oas.org/juridico/PDFs/mesicic2\\_gtm\\_ley\\_carrera\\_judicial.pdf](https://www.oas.org/juridico/PDFs/mesicic2_gtm_ley_carrera_judicial.pdf), accessed May 15, 2025.

Career Act regulates the disciplinary regime, while Article 21 establishes the obligation to submit sworn asset and income declarations.<sup>122</sup>

Regarding the Public Prosecutor's Office, the Organic Law of the Public Prosecutor's Office (Decree 40-94) grants it functional, administrative, and financial autonomy. This law regulates the functions of the Attorney General and the prosecutorial staff, and provides for internal control mechanisms, including the Internal Affairs Prosecutor's Office and the disciplinary procedures set forth in Articles 57 and 65 bis.<sup>123</sup>

The ethical framework is complemented by instruments such as the Code of Ethics of the Judiciary<sup>124</sup> and the Code of Ethics of the Public Prosecutor's Office (Agreement 52-2019)<sup>125</sup>, which promote principles of impartiality, transparency, and objectivity. Similarly, the Rules of Ethical Conduct of the Judiciary prohibit judges from benefiting from their position or from participating in cases in which they have a personal or family interest. To reinforce impartiality, the Criminal Procedure Code (Decree 51-92) regulates the mechanisms for recusal and challenge in Articles 63 and 64.<sup>126</sup>

In terms of preventing conflicts of interest and illicit enrichment, the Law on Probity and Responsibilities of Public Officials and Employees (Decree 89-2002)<sup>127</sup> and its regulations (Government Agreement 613-2005)<sup>128</sup> establish the obligation for judges and prosecutors to submit financial disclosures. However, Article 21 of the Integrity Law declares these statements confidential, allowing them to be consulted only by competent authorities, which reduces their usefulness for citizen oversight.

Transparency and access to judicial information have been strengthened by the Law on Access to Public Information (Decree 57-2008)<sup>129</sup>, which establishes the principle of maximum disclosure, and by initiatives such as the Open Justice Policy<sup>130</sup> and the Electronic Services Portal<sup>131</sup> of the Judiciary, which allows files and decisions to be consulted. In addition, the Law on Electronic Processing of Judicial Files (Decree 13-2022)<sup>132</sup> introduced digital case management, a significant advance in efficiency and accessibility.

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<sup>122</sup> [https://www.oas.org/juridico/PDFs/mesicic2\\_qtm\\_ley\\_carrera\\_judicial.pdf](https://www.oas.org/juridico/PDFs/mesicic2_qtm_ley_carrera_judicial.pdf), accessed May 15, 2025.

<sup>123</sup> [https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic5\\_qtm\\_anexo113.pdf](https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic5_qtm_anexo113.pdf), accessed May 15, 2025.

<sup>124</sup> [https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic5\\_qtm\\_anexo71.pdf](https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic5_qtm_anexo71.pdf), accessed May 15, 2025.

<sup>125</sup>

[https://www.mp.gob.gt/transparencia//info/res/source/Articulo%2010\\_%20Informaci%C3%B3n%20P%C3%BAblica%20de%20Oficioback/29%20Otra%20informacion/AGREEMENT%2052-2019%20CODE%20OF%20ETHICS%20PUBLIC%20PROSECUTOR'S%20OFFICE.pdf](https://www.mp.gob.gt/transparencia//info/res/source/Articulo%2010_%20Informaci%C3%B3n%20P%C3%BAblica%20de%20Oficioback/29%20Otra%20informacion/AGREEMENT%2052-2019%20CODE%20OF%20ETHICS%20PUBLIC%20PROSECUTOR'S%20OFFICE.pdf), accessed May 15, 2025.

<sup>126</sup>

[http://ww2.oj.gob.gt/es/QueEsOJ/EstructuraOJ/UnidadesAdministrativas/CentroAnálisisDocumentaciónJudicial/pdfs/Codigos/CodigoProcesalPenal\\_CENADOJ.pdf](http://ww2.oj.gob.gt/es/QueEsOJ/EstructuraOJ/UnidadesAdministrativas/CentroAnálisisDocumentaciónJudicial/pdfs/Codigos/CodigoProcesalPenal_CENADOJ.pdf), accessed May 15, 2025.

<sup>127</sup> <https://www.contraloria.gob.gt/wp-content/uploads/2019/01/LEY-DE-PROBIDAD-DECRETO-DEL-CONGRESO-89-2002.pdf>, accessed May 15, 2025.

<sup>128</sup> <https://www.contraloria.gob.gt/wp-content/uploads/2018/02/5-REGLAMENTO-LEY-DE-PROBIDAD-ACUERDO-GUBERNATIVO-613-2005.pdf>, accessed May 15, 2025.

<sup>129</sup> Law on Access to Public Information, [https://www.oas.org/juridico/pdfs/mesicic4\\_qtm\\_acceso.pdf](https://www.oas.org/juridico/pdfs/mesicic4_qtm_acceso.pdf), accessed May 15, 2025.

<sup>130</sup> <https://odgs.ciidhguatemala.org/wp-content/uploads/2024/06/Politica-de-justicia-abierta-OJ.pdf>, accessed May 15, 2025.

<sup>131</sup> <https://portal.oj.gob.gt/>, accessed May 15, 2025.

<sup>132</sup> <http://ww2.oj.gob.gt/es/queesoj/estructuraoj/unidadesadministrativas/centroanalisisdocumentacionjudicial/cds/CDs%20de%20leyes/2022/pdfs/decretos/D13-2022.pdf>, accessed May 15, 2025.

In summary, the Guatemalan legal framework contains clear provisions to guarantee judicial and prosecutorial independence, as well as mechanisms for control and transparency. However, the confidentiality of financial information and limitations in the practical application of disciplinary rules pose challenges to the full effectiveness of these guarantees.

### *Implementation in practice*

Despite these regulatory efforts, weaknesses persist in the implementation of these laws. Various reports by national and international organizations have pointed to the co-optation of justice institutions, the lack of transparency in selection and promotion processes, and the political use of disciplinary mechanisms.<sup>133</sup> The legal framework is comprehensive, but its uneven and sometimes selective application poses a structural challenge to strengthening the rule of law.

The Judiciary has internal bodies that exercise control over judges and magistrates. The Judicial Career Council administers the selection, evaluation, promotion, and disciplinary processes for judges, seeking to ensure professionalism and merit in access to and permanence in the judicial function.<sup>134</sup> In addition, the Judicial Disciplinary Board hears administrative proceedings for misconduct in the exercise of office and may impose sanctions ranging from reprimands to permanent removal.<sup>135</sup> Similarly, the Disciplinary Unit, attached to the Human Resources Department, handles complaints related to technical and auxiliary staff of the Judiciary.<sup>136</sup> The existence of these bodies allows for comprehensive disciplinary oversight within the judicial system, although their independence from external pressures has been questioned in various civil society reports.<sup>137</sup>

In the Public Prosecutor's Office, oversight and disciplinary functions are assigned to specific units with well-defined powers. The Internal Affairs Prosecutor's Office investigates ethical violations or possible crimes committed by prosecutors and administrative staff, serving as the institution's main internal oversight mechanism.<sup>138</sup> The disciplinary regime is supported by the provisions of the Organic Law of the Public Prosecutor's Office, particularly Articles 57 and 65 bis.<sup>139</sup> In addition, the Training and

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<sup>133</sup> WOLA (April 2020), Justice in Guatemala: Challenges and Prospects for Strengthening the Rule of Law, <https://www.wola.org/wp-content/uploads/2020/04/Justicia-GT-ESP-3.10-1.pdf> , accessed May 15, 2025 .

<sup>134</sup> Judicial Branch of Guatemala (n.d.), Judicial Career Council, <https://www.oj.gob.gt/index.php/publicaciones-oj/convocatorias/consejo-de-la-carrera-judicial/consejo-de-la-carrera-en-conformacion> , accessed May 21, 2025.

<sup>135</sup> Judicial Branch of Guatemala (n.d.), Disciplinary Unit, <https://webrrhh.oj.gob.gt/pagina-basica/unidad-de-regimen-disciplinario> , accessed May 21, 2025.

<sup>136</sup> Judicial Branch of Guatemala (n.d.), Disciplinary Regime Certificate Procedure, <https://webrrhh.oj.gob.gt/pagina-basica/tramite-de-constancias-de-regimen-disciplinario> , accessed May 21, 2025.

<sup>137</sup> Vance Center & FECAJUD (April 2024), Assessments of Judicial Independence in Central America, <https://www.vancecenter.org/wp-content/uploads/2024/11/Diagnostico-sobre-el-Sistema-Judicial-en-Guatemala-SPA.pdf> , accessed May 21, 2025.

<sup>138</sup> Guatemalan Public Prosecutor's Office (May 2019), Code of Ethics of the Public Prosecutor's Office, Agreement 52-2019, <https://www.mp.gob.gt/portal/codigo-etica> , accessed on May 21, 2025.

<sup>139</sup> Public Prosecutor's Office of Guatemala (May 2019), Code of Ethics of the Public Prosecutor's Office, art. 7.

Education Unit contributes to prevention by offering training programs in ethics and human rights to strengthen an institutional culture oriented toward legality. However, the Public Prosecutor's Office itself has acknowledged limitations that affect the effectiveness of these controls, such as insufficient resources, work overload, and the need to modernize disciplinary management systems.<sup>140</sup> Although completed proceedings and sanctions have been reported in the last year, complaints persist about selective enforcement and lack of impartiality in politicized contexts.<sup>141</sup>

The Comptroller General's Office is responsible for monitoring the assets of judicial officials and prosecutors. It has a legal mandate to receive and safeguard sworn asset and interest declarations in accordance with the Law on Probity and Responsibilities of Public Officials and Employees (Decree 89-20 02).<sup>142</sup> Despite this authority, oversight is limited, as verification of declarations is not systematic and access to them is restricted. According to Article 21 of the law, declarations are confidential, which prevents public scrutiny and reduces their usefulness as a mechanism for preventing conflicts of interest.

The selection of the highest authorities in the justice system is regulated by the Nominating Commissions, in accordance with the provisions of the Law on Nominating Commissions (Decree 19-2009).<sup>143</sup> These commissions are responsible for preselecting candidates for the Supreme Court of Justice, courts of appeals, and the position of Attorney General. Although they were designed to ensure meritocratic processes, multiple observers have documented cases of manipulation and undue interference that have weakened their credibility and legitimacy.

One of the main problems in the functioning of the justice system is political interference. International reports have documented patterns of criminalization against judges and prosecutors who have worked on corruption or human rights cases. Human Rights Watch warned that Guatemalan authorities have promoted campaigns to weaken judicial independence by retaliating against key actors who investigated high-profile corruption networks.<sup>144</sup> Similarly, in 2023, the Office of the United Nations High Commissioner for Human Rights noted the increasing criminal prosecution of justice operators and the dismantling of independent structures within the judicial system.<sup>145</sup> For example, the case of prosecutor Virginia Laparra, who was imprisoned

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<sup>140</sup> Institute for Comparative Studies in Criminal and Social Sciences– INECIP (June 2025), Performance evaluation report of the Public Prosecutor's Office under the administration of Consuelo Porras 2018-2025, <https://inecip.org/wp-content/uploads/2025/06/Informe-Guatemala-Junio-2025.pdf> , accessed July 29, 2025.

<sup>141</sup> Gamazo, C. (July 1, 2022), The Public Prosecutor's Office dismisses five female prosecutors on Army Day, Non-Fiction, <https://no-ficcion.com/mp-destituye-fiscales-hilda-pineda/> , accessed May 21, 2025.

<sup>142</sup> <https://www.contraloria.gob.gt/wp-content/uploads/2019/01/LEY-DE-PROBIDAD-DECRETO-DEL-CONGRESO-89-2002.pdf> , accessed September 2, 2025.

<sup>143</sup>

<http://ww2.oj.gob.gt/es/queesoj/estructuraoj/unidadesadministrativas/centroanalisisdocumentacionjudicial/cds/CDs%20de%20leyes/2009/pdfs/decretos/D019-2009.pdf> , accessed May 7, 2025.

<sup>144</sup> Human Rights Watch (January 2024), World Report 2024: Guatemala.

<sup>145</sup> Office of the United Nations High Commissioner for Human Rights (January 2024), Human Rights Situation in Guatemala, [https://oacnudh.org.gt/wp-content/uploads/2025/01/informe\\_anual\\_2023-2.pdf](https://oacnudh.org.gt/wp-content/uploads/2025/01/informe_anual_2023-2.pdf) , accessed May 21, 2025.



after reporting corruption, has been internationally highlighted as a political reprisal that undermines prosecutorial independence.<sup>146</sup>

This institutional manipulation has led to a sustained decline in public trust. According to the Survey on Corruption in Latin America, 86% of Guatemalans do not trust the judiciary or the Public Prosecutor's Office, compared to 50% reported in 2020.<sup>147</sup> This loss of credibility coincides with the diagnosis of the European Union Election Observation Mission, which, in its final report on the 2023 elections, identified the use of the judicial system to alter the electoral process.<sup>148</sup>

Regarding the assignment of cases, although the Criminal Procedure Code regulates the mechanisms for recusal and challenge, no automated and objective system has been implemented to guarantee impartiality. There is no evidence that asset or interest declarations are used to prevent conflicts in the assignment of cases.<sup>149</sup>

The application of disciplinary mechanisms is marked by serious inconsistencies. Although codes of conduct and procedures are in place, in practice, they have been used selectively and for retaliatory purposes.

In conclusion, although Guatemala has a robust regulatory framework to promote the integrity of the judiciary and the Public Prosecutor's Office, its application in practice shows structural flaws. These deficiencies have weakened public trust and called into question the effective implementation of Article 11 of the United Nations Convention against Corruption (UNCAC).

## Good practices

- Current ethical standards reinforce institutional integrity: The Code of Ethics of the Judiciary promotes the principles of impartiality and transparency, while the Code of Ethics of the Public Prosecutor's Office guides the conduct of prosecutors with an emphasis on legality and objectivity, and both have bodies in place, responsible for their enforcement.
- The Judicial Branch's Standards of Ethical Conduct prohibit judges from benefiting from their position or participating in decisions in which they have a personal or family interest.
- Mandatory financial disclosures: The Integrity Law requires judges and prosecutors to submit these declarations electronically.

## Deficiencies

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<sup>146</sup> Blanco, E. (June 12, 2023), Amnesty International: UN declares Virginia Laparra's detention arbitrary, La Hora, <https://lahora.gt/nacionales/engelberth-blanco/2023/06/12/amnistia-internacional-onu-declaro-arbitraria-la-detencion-de-virginia-laparra/>, accessed October 3, 2025.

<sup>147</sup> Miller & Chevalier (April 2024), Survey on Corruption in Latin America, [https://www.millerchevalier.com/sites/default/files/2024-04/Miller-and-Chevalier\\_2024-Latin-America-Corruption-Survey\\_ESP.pdf](https://www.millerchevalier.com/sites/default/files/2024-04/Miller-and-Chevalier_2024-Latin-America-Corruption-Survey_ESP.pdf), accessed May 21, 2025.

<sup>148</sup> European Union Election Observation Mission (September 2023), Guatemala - Final Report: General Elections 2023, [https://www.eeas.europa.eu/eom-guatemala-2023\\_en](https://www.eeas.europa.eu/eom-guatemala-2023_en), accessed on May 21, 2025.

<sup>149</sup> [http://ww2.oj.gob.gt/es/QueEsOJ/EstructuraOJ/UnidadesAdministrativas/CentroAnalisisDocumentacionJudicial/pdfs/Codigos/CodigoProcesalPenal\\_CENADOJ.pdf](http://ww2.oj.gob.gt/es/QueEsOJ/EstructuraOJ/UnidadesAdministrativas/CentroAnalisisDocumentacionJudicial/pdfs/Codigos/CodigoProcesalPenal_CENADOJ.pdf), accessed May 15, 2025.

- Political interference and manipulation of the judicial system: There are documented patterns of criminal prosecution against independent judges and prosecutors, especially those who investigated corruption or impunity networks.
- Lack of effective enforcement of disciplinary mechanisms: Although regulatory structures exist to punish ethical misconduct, in practice they are applied selectively and, in some cases, as mechanisms for retaliation.
- Confidentiality of asset declarations: The law requires the submission of sworn asset and interest declarations, but these are not made public, which prevents their use as a preventive tool and limits citizen oversight of possible conflicts of interest or illicit enrichment.
- Opaque case assignment system with no guarantees of impartiality: There is no evidence that objective or automated mechanisms are used to assign cases to judges or prosecutors. Nor are declarations of interests cross-checked with the cases assigned.

## **4.2 Chapter V**

### **4.2.1 Articles 52 and 58 – Anti-money laundering**

#### *Legal framework*

The Guatemalan State has a robust legal framework to prevent and detect the transfer of assets derived from acts of corruption. This regulatory framework includes substantive laws, administrative regulations, and institutional structures specializing in financial oversight, banking supervision, asset control, and criminal prosecution. However, its practical application continues to face operational and institutional challenges.

The Law Against the Laundering of Money or Other Assets (Decree 67-2001) is the central pillar of Guatemala's regulatory framework for preventing and detecting transactions involving assets of illicit origin.<sup>150</sup> The law requires financial institutions to identify their customers, verify the identities of the ultimate beneficiaries, keep records for at least 5 years, and report suspicious transactions to the Special Verification Unit (IVE). These obligations are complemented by the regulations (Government Agreement 118-2002), which detail the functions of the compliance officer, define monitoring mechanisms, and establish the documentary requirements that regulated entities must follow.<sup>151</sup>

At the institutional level, the Special Verification Unit (IVE), as a financial intelligence unit attached to the Superintendency of Banks, performs key functions in the system for preventing money laundering and detecting suspicious financial flows. According to the Law against the Laundering of Money or Other Assets (Decree 67-2001), the IVE is responsible for receiving, classifying, analyzing, and channeling Suspicious Transaction Reports (STRs) submitted by regulated entities. These STRs are

<sup>150</sup> Decree 67-2001, Law Against Money Laundering or Other Assets, [https://www.oas.org/juridico/PDFs/mesicic2\\_gtm\\_ley\\_lavado\\_dinero\\_act.pdf](https://www.oas.org/juridico/PDFs/mesicic2_gtm_ley_lavado_dinero_act.pdf), accessed May 20, 2025.

<sup>151</sup> Government Agreement 118-2002, Regulations of the Law Against Money Laundering or Other Assets, <https://www.sib.gob.gt>, accessed on May 20, 2025.

confidential, protecting those who submit them and ensuring their exclusive use for legal purposes. In addition, the legal framework establishes incentives for reporting cash transactions exceeding Q50,000 (approximately US\$6,530), not only requiring their communication to the competent authority, but also granting legal protection to those who report in good faith, exempting them from criminal liability.<sup>152</sup>

Similarly, the Law against the Laundering of Money or Other Assets (Decree 67-2001)<sup>153</sup> and the Law against the Financing of Terrorism (Decree 58-2005)<sup>154</sup>, together with their regulations, establish that regulated entities must verify their customers and transactions against international lists of sanctioned individuals or legal entities, such as those issued by the United Nations Security Council and the Office of Foreign Assets Control (OFAC). This provision primarily applies to money laundering and terrorist financing, without a specific legal mandate for corruption cases.

The IVE may issue specific instructions, technical guidelines, and sectoral alerts when it identifies risks or failures in internal controls and may also request additional information from financial institutions. In addition to this oversight tool, the IVE monitors compliance with obligations to identify customers, verify beneficial owners, and keep records for at least five years. When there are indications of illegal activities, the IVE refers cases to the Prosecutor's Office on the Laundering of Money or Other Assets for criminal investigation.

Its coordination with other institutions, such as the Superintendency of Tax Administration (SAT), the Public Prosecutor's Office, and international organizations, is essential to ensure a comprehensive view of the financial risk associated with crimes such as corruption or money laundering.

Despite its regulatory strength, effective compliance presents challenges. Entities in the banking system have made progress in developing internal prevention policies, but other sectors, such as pawnshops, notaries, and high-risk economic activities, continue to have limited oversight. This situation creates vulnerabilities to the infiltration of illicit assets and underscores the need to extend the coverage of the preventive regime beyond the formal financial sector.<sup>155</sup>

A second key tool is the Asset Forfeiture Law (Decree 55-2010), which allows the State to recover illicit assets through an autonomous civil procedure, without requiring a prior criminal conviction. This law requires corporations to convert their bearer shares into registered shares in order to identify the actual owners.<sup>156</sup> The main objective of this law is to remove assets that cannot be proven to be of lawful origin

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<sup>152</sup> [https://www.oas.org/juridico/PDFs/mesicic2\\_gtm\\_ley\\_lavado\\_dinero\\_act.pdf](https://www.oas.org/juridico/PDFs/mesicic2_gtm_ley_lavado_dinero_act.pdf) Art (28), accessed July 15, 2025.

<sup>153</sup> [https://www.oas.org/juridico/PDFs/mesicic2\\_gtm\\_ley\\_lavado\\_dinero\\_act.pdf](https://www.oas.org/juridico/PDFs/mesicic2_gtm_ley_lavado_dinero_act.pdf), accessed July 15, 2025.

<sup>154</sup> [http://www2.oj.gob.gt/es/QueEsOJ/EstructuraOJ/UnidadesAdministrativas/CentroAnalisisDocumentacionJudicial/cds/CDs%20compilaciones/Compilacion%20Leyes%20Penales/expedientes/06\\_LeyAntiFinanciamientoTerrorismo.pdf](http://www2.oj.gob.gt/es/QueEsOJ/EstructuraOJ/UnidadesAdministrativas/CentroAnalisisDocumentacionJudicial/cds/CDs%20compilaciones/Compilacion%20Leyes%20Penales/expedientes/06_LeyAntiFinanciamientoTerrorismo.pdf), accessed July 15, 2025.

<sup>155</sup> Interview with former Public Prosecutor's Office official, conducted by the author in Guatemala City on May 10, 2025 (name omitted upon request).

<sup>156</sup> [https://www.senabed.gob.gt/images/Pdf/LeydeExtinciondeDominio/LeyExtincionDominio\\_1.pdf](https://www.senabed.gob.gt/images/Pdf/LeydeExtinciondeDominio/LeyExtincionDominio_1.pdf), accessed May 20, 2025.



from the economic circuit. Unlike a criminal proceeding, which pursues individual responsibility, asset forfeiture focuses exclusively on the nature of the asset. This makes it a strategic tool for weakening corruption and money-laundering networks, especially when those responsible hide behind complex legal structures or enjoy impunity.

Despite its virtues, the practical implementation of this regulation has weaknesses. Judicial proceedings are often lengthy and technically complex, and the lack of publicity surrounding the resolutions limits transparency. Furthermore, the final use of the forfeited assets is not always clear, which affects public trust in this system. Institutions such as the Public Prosecutor's Office and SENABED have taken steps to improve the management of these assets, but it is still necessary to strengthen accountability and ensure the traceability of the recovered resources' destinations.

The Organic Law of the Bank of Guatemala (Decree 16-2002)<sup>157</sup>, enacted on April 24, 2002, establishes the legal framework governing the central bank's operations and its role in the stability of the national financial system. This law assigns the Bank of Guatemala the responsibility of ensuring the stability of the currency's purchasing power and also grants it relevant powers to prevent financial crimes.

One of the key functions of the central bank in this context is regulating the exchange system and compiling macroeconomic statistics on monetary and financial operations. Through its indirect supervisory powers, the Bank of Guatemala can detect unusual capital movements or patterns of economic behavior that could be linked to suspicious or illegal operations.<sup>158</sup> This information may be relevant to the IVE and other entities responsible for the prevention of money laundering and terrorist financing.

However, the Bank of Guatemala's scope in the fight against corruption and money laundering is limited. The law does not assign it direct oversight functions over specific individuals or transactions, nor does it provide it with mechanisms to oversee the origin of funds. In practice, its contribution to the preventive system depends on coordination with other institutions such as the Superintendency of Banks, the IVE, and the Public Prosecutor's Office. Strengthening these institutional coordination mechanisms would make it possible to make better use of the macroeconomic and exchange rate information generated by the central bank, thus contributing to the more timely detection of suspicious transactions.

The Penal Code (Decree 17-73)<sup>159</sup> and the Anti-Corruption Law (Decree 31-2012)<sup>160</sup> provide the punitive framework that regulates conduct related to the misuse of public resources and the concealment of illicit assets. These regulations classify crimes such as bribery, embezzlement, misappropriation of public funds, and illicit enrichment, all

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[https://banquat.gob.gt/sites/default/files/banquat/leyes/2013/ley\\_organica\\_banco\\_de\\_guatemala.pdf](https://banquat.gob.gt/sites/default/files/banquat/leyes/2013/ley_organica_banco_de_guatemala.pdf), accessed on August 2, 2025.

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[https://banquat.gob.gt/sites/default/files/banquat/leyes/2013/ley\\_organica\\_banco\\_de\\_guatemala.pdf](https://banquat.gob.gt/sites/default/files/banquat/leyes/2013/ley_organica_banco_de_guatemala.pdf), accessed May 20, 2025.

<sup>159</sup> Decree 17-73, Penal Code, <https://www.congreso.gob.gt/decretos>, accessed on May 20, 2025

<sup>160</sup> Decree 31-2012, Anti-Corruption Law, <https://www.contraloria.gob.gt/wp-content/uploads/2018/02/11-LEY-CONTRA-LA-CORRUPCION-DECRETO-31-2012.pdf>, accessed May 20, 2025.

of which are considered serious due to their impact on public service and citizen trust in state institutions.

An important contribution of this framework is the incorporation of criminal liability for legal persons into the Law against the Laundering of Money or Other Assets<sup>161</sup>, which allows for the legal prosecution of companies or entities involved in corruption schemes, especially when they are used as vehicles to hide or move illicit assets. This concept broadens the scope of the criminal justice system beyond individual perpetrators and strengthens the principle of accountability in the corporate sphere. In addition, the concept of fronting<sup>162</sup> is a key tool for preventing individuals involved in illegal activities from concealing assets in the names of third parties. By criminalizing this conduct, the law seeks to prevent the concealment of assets and promote the traceability of resources, thereby strengthening control over the origin and destination of suspicious assets.

Finally, the Law against Organized Crime (Decree 21-2006) provides investigative tools such as the interception of communications, undercover operations, and judicial access to bank accounts.<sup>163</sup> These measures are essential for dismantling criminal structures that use sophisticated concealment techniques. For example, in the 2015 "Politics and Money Laundering" case, CICIG and the Public Prosecutor's Office investigated a money laundering network that financed political campaigns with approximately Q937 million (approximately US\$122,418,050 in 2015).<sup>164</sup> Through telephone interceptions authorized by the Law against Organized Crime, they linked businessmen and politicians to this network, revealing illicit financial operations and complex criminal structures. The law establishes the possibility of using specialized investigative techniques when dealing with crimes committed by structured groups that operate with continuity, hierarchy, and a division of functions. These techniques include electronic surveillance, controlled delivery, and collaboration with informants, all of which are authorized by a competent judge, as established in Article 14. These provisions seek to facilitate the collection of evidence that would otherwise be difficult to obtain through traditional criminal prosecution mechanisms.

In addition, the law strengthens inter-institutional cooperation by empowering investigating authorities to coordinate with national and international agencies. Article 15 establishes that public institutions must provide the information requested by the Public Prosecutor's Office in the context of investigations into organized crime. This coordination is key to advancing cases involving money laundering, corruption, or the financing of illicit activities, especially when there are links to transnational networks.

### *Implementation in practice*

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<sup>161</sup> [https://www.oas.org/juridico/PDFs/mesicic2\\_gtm\\_ley\\_lavado\\_dinero\\_act.pdf](https://www.oas.org/juridico/PDFs/mesicic2_gtm_ley_lavado_dinero_act.pdf) Art (38), accessed June 20, 2025.

<sup>162</sup> Decree 31-2012, Anti-Corruption Law, <https://www.contraloria.gob.gt/wp-content/uploads/2018/02/11-LEY-CONTRA-LA-CORRUPCION-DECRETO-31-2012.pdf>, accessed May 20, 2025, art. 20 BIS.

<sup>163</sup> Decree 21-2006, Law against Organized Crime, [https://www.oas.org/juridico/PDFs/mesicic4\\_gtm\\_delincuencia.pdf](https://www.oas.org/juridico/PDFs/mesicic4_gtm_delincuencia.pdf), accessed on May 20, 2025.

<sup>164</sup> International Commission against Impunity in Guatemala (August 2019), Final Closing Report: The Legacy of Justice in Guatemala. [https://www.cicig.org/wp-content/uploads/2019/08/InformeLegadoJusticia\\_SI.pdf](https://www.cicig.org/wp-content/uploads/2019/08/InformeLegadoJusticia_SI.pdf), accessed on August 5, 2025, p. 146.

The practical application of the legal and institutional framework aimed at preventing and detecting money laundering and recovering assets faces significant challenges. Although regulations require record-keeping, reporting of suspicious transactions, and supervision of regulated entities, various reports and requests for access to information reveal fragmented implementation, with uneven results across sectors.

A concrete example is the National Assessment of Money Laundering and Terrorist Financing Risks conducted in 2014. This assessment, conducted with the Financial Action Task Force of Latin America (GAFILAT), identified highly vulnerable sectors, including currency exchange bureaus, cooperatives, lawyers, and casinos. Although a National Action Plan was designed to address these threats, it has not been updated since then, and no official results of the IVE's follow-up have been published.<sup>165</sup>

In terms of compliance by regulated entities, the financial system shows greater progress than the non-financial sectors. Banks implement due diligence measures, report suspicious transactions, and receive technical training from the IVE. However, designated non-financial activities and professions, such as notaries and pawnshops, lag significantly behind. This situation has been confirmed by GAFILAT, which warns of weak supervision and a lack of implementation of the risk-based approach in these sectors.<sup>166</sup>

The lack of public access to public officials' asset declarations also limits the effectiveness of preventive asset oversight. Although the Probity Law requires the submission of these declarations, their content is confidential and not available to financial institutions or the general public. This has been identified as a structural barrier by the Central American Institute for Fiscal Studies (ICEFI), which has warned that such opacity reduces the ability to detect asset inconsistencies.<sup>167</sup>

Regarding the follow-up of Suspicious Transaction Reports (STRs), the IVE has established an internal procedure that includes initial analysis, risk assessment, comparison with other sources, and referral of cases to the Public Prosecutor's Office. This process includes national and international cooperation, as well as the possibility of requiring corrective measures from entities that fail to comply with their reporting duties. However, no systematic information is published on the number of STRs processed, nor on how many result in criminal investigations or asset forfeiture.<sup>168</sup>

Finally, in the context of preparing this report, information was requested under the Law on Access to Public Information (LAIP) on the control of foreign accounts by public officials, but the Comptroller General's Office did not respond satisfactorily. This raises questions about the effective availability of cross-checking mechanisms and the imposition of sanctions for non-compliance.<sup>169</sup>

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<sup>165</sup> Financial Action Task Force of Latin America – GAFILAT (December 2016), Mutual Evaluation Report of the Republic of Guatemala – Fourth Round.

<sup>166</sup> GAFILAT (July 2016), Mutual Evaluation Report of the Republic of Guatemala – Fourth Round, p. 42.

<sup>167</sup> Central American Institute for Fiscal Studies (April 2024), Usefulness and Effectiveness of Sworn Asset Declarations in Guatemala.

<sup>168</sup> Superintendency of Banks of Guatemala (n.d.), Special Verification Authority – Powers and Attributions, <https://www.sib.gob.gt/web/sib/ive>, accessed May 20, 2025.

<sup>169</sup> Response denied by the Comptroller General's Office to a request submitted under the Law on Access to Public Information, made by the author in April 2025.

## Good practices

- The legal framework recognizes the criminal liability of legal persons under the Law on the Laundering of Money and Other Assets.
- The legal framework for combating the laundering of money and other assets provides for a joint effort of various state institutions.
- There are incentives for reporting suspicious cash transactions exceeding Q50,000 (US\$6,537). This rule not only requires reporting but also establishes legal protection for those who report in good faith, exempting them from criminal liability.
- Adoption of international lists of sanctioned individuals. Guatemala has also adopted international lists of individuals and legal entities sanctioned for acts of corruption, money laundering, or terrorist financing.
- Use of autonomous asset recovery procedures through the Asset Forfeiture Law, which allows the State to recover illicit assets without the need for a prior criminal conviction, strengthening action against corruption and money laundering networks.
- Confidentiality of Suspicious Transaction Reports (STRs), ensuring that the information provided by regulated entities is used exclusively for legal purposes, protecting those who report, and encouraging cooperation with the authorities.

## Deficiencies

- Lack of update of the National Risk Assessment (NRA), the latest version of which was prepared in 2014. This prevents a diagnosis of emerging threats, particularly in vulnerable sectors such as cooperatives, money transfers, notaries, and gambling.
- Lack of effective supervision of Designated Non-Financial Businesses and Professions, such as lawyers, notaries, pawnshops, and casinos. This weakness has been repeatedly pointed out by GAFILAT.
- Public officials' sworn asset declarations are not accessible to the public or financial institutions, as they are considered confidential under Article 21 of the Probity Law. This restriction prevents institutions from implementing effective controls over politically exposed persons (PEPs).
- The imposition of sanctions on regulated entities that fail to comply with their responsibilities remains limited and disproportionate. Most sanctions have been directed at financial institutions.

### 4.2.2 Articles 53 and 56 – Measures for the direct recovery of property

#### *Legal framework*

Various domestic laws regulate, in a fragmented manner, access to national jurisdiction, the ability to bring civil and criminal actions, and the recognition of foreign judgments. Although the country has developed a legal framework that could facilitate the restitution of assets to the States of origin and communities victimized by corruption, challenges remain in its practical application, mainly due to regulatory

gaps, complex procedural requirements, and the absence of specific public policies to ensure effective international cooperation in asset recovery.

Guatemala has legal provisions that allow other States to access its judicial system to recover assets linked to acts of corruption. The Judiciary Act authorizes national courts to hear cases involving foreign nationals when the facts are connected to assets or activities in the country (Article 34) and allows foreign law to be applied if proven by a legal opinion certified by two lawyers from the country of origin (Article 35).<sup>170</sup>

In turn, the Constitution guarantees access to justice for all persons, including foreigners, and provides for the use of diplomatic channels only in cases of denial of justice (Article 29).<sup>171</sup> This framework enables States Parties to take judicial action, although the legalization requirement may constitute a practical barrier.

Guatemala has also regulated the recognition of foreign judgments, but under specific conditions. The Civil and Commercial Procedure Code establishes that judgments rendered abroad may be enforced in Guatemala if they comply with the principles of reciprocity, legality, and respect for national public order (Articles 344 and 345).<sup>172</sup> This tool is key to the direct recovery of assets, but its use is conditioned by requirements that could hinder effective international cooperation.

Finally, Guatemalan law provides for the possibility of returning assets to victims, including foreign states, if they meet certain criteria. The Law against Organized Crime allows for the restitution of assets to victims when they demonstrate their legitimate ownership and the absence of any link to the crime (Articles 76 and 77).<sup>173</sup> For its part, the Asset Forfeiture Law grants rights to bona fide third parties, potentially including States Parties, to claim forfeited assets if they prove that they acquired them legally and without knowledge of their illicit origin (Article 22).<sup>174</sup> While these rules represent important advances, in practice, the processes are complex and require a high level of proof, which limits their effectiveness.

Several institutions participate in oversight, enforcement, and sanctioning of rules governing the direct recovery of assets by foreign states. In accordance with the design of the legal framework, each institution has a responsibility in enforcement. The Judiciary has the function of resolving cases in which a foreign State claims the recovery of assets in Guatemala. Under the Judiciary Law, courts may try foreign nationals if the case concerns assets located in the country.<sup>175</sup> They may also apply foreign law, provided that it is duly accredited. This allows victim States to initiate legal proceedings, although the procedure can be complex due to formal requirements.

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<sup>170</sup> Judicial Branch Law, Decree 2-89, <https://www.congreso.gob.gt/decretos>, accessed May 20, 2025.

<sup>171</sup> Political Constitution of the Republic of Guatemala, <https://www.congreso.gob.gt/constitucion>, accessed on May 20, 2025.

<sup>172</sup> <https://www.congreso.gob.gt/codigos>, accessed on May 20, 2025.

<sup>173</sup> [https://mingob.gob.gt/wp-content/uploads/2020/10/10\\_LeyContraDelincuenciaOrganizada.pdf](https://mingob.gob.gt/wp-content/uploads/2020/10/10_LeyContraDelincuenciaOrganizada.pdf), accessed on September 11, 2025.

<sup>174</sup> [https://www.senabed.gob.gt/2020/images/Pdf/LeydeExtinciondeDominio/LeyExtincionDominio\\_1.pdf](https://www.senabed.gob.gt/2020/images/Pdf/LeydeExtinciondeDominio/LeyExtincionDominio_1.pdf), accessed September 11, 2025.

<sup>175</sup> [https://www.oas.org/juridico/pdfs/mesicic4\\_gtm\\_org.pdf](https://www.oas.org/juridico/pdfs/mesicic4_gtm_org.pdf), accessed September 11, 2025.

The Public Prosecutor's Office investigates crimes and brings criminal and civil actions that can facilitate the recovery of assets. In addition, it can request precautionary measures and secure assets linked to corruption or organized crime. The law also allows it to cooperate with other countries in cases involving mutual legal assistance.<sup>176</sup> However, the Public Prosecutor's Office faces resource constraints and needs greater coordination with other institutions to respond more efficiently to international requests.

The Asset Forfeiture Unit of the Public Prosecutor's Office supports the asset investigations necessary for these proceedings. Its work consists of identifying assets that may be subject to forfeiture and preparing cases for presentation in court. This unit can collaborate with foreign prosecuting agencies when the assets are related to corruption offenses committed in other countries. Despite its importance, its operational capacity is limited and depends on access to reliable financial information.

Asset forfeiture courts play a key role in proceedings to remove ownership of assets of illicit origin. These courts apply the Asset Forfeiture Law, which allows third parties, such as a victim state, to claim the assets if they demonstrate their good faith and the legality of their acquisition.<sup>177</sup> Although this procedure is a useful tool, in practice, it can be slow and requires detailed evidence that is not always available.

The National Secretariat for the Administration of Assets Subject to Asset Forfeiture (SENABED) is responsible for administering seized assets while their legal status is being resolved. Its tasks include the safekeeping, temporary use, and final disposal of these assets. If a foreign State is entitled to the return of an asset, SENABED participates in the delivery of the asset. This institution has made progress in asset management but continues to face logistical capacity and internal control issues.<sup>178</sup>

### *Implementation in practice*

The practical application of Guatemala's legal and operational capabilities to facilitate the recovery of assets by foreign states is limited and uneven. In some specific cases, national authorities have actively collaborated with other countries to secure and return assets related to financial crimes and corruption. However, a lack of continuity and weak institutions have limited these efforts.

One of the most representative cases of international cooperation was the prosecution of a former president, who was extradited to the United States in 2013. During the investigation, funds in European banks linked to corruption offenses committed during his administration were frozen. Although the case was led by foreign authorities, it

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<sup>176</sup> [https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic5\\_gtm\\_anexo113.pdf](https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic5_gtm_anexo113.pdf), accessed September 11, 2025.

<sup>177</sup> [https://www.senabed.gob.gt/2020/images/Pdf/LeydeExtinciondeDominio/LeyExtincionDominio\\_1.pdf](https://www.senabed.gob.gt/2020/images/Pdf/LeydeExtinciondeDominio/LeyExtincionDominio_1.pdf), accessed on September 11, 2025.

<sup>178</sup> National Secretariat for the Administration of Assets Subject to Forfeiture (May 2024), Institutional Management Report 2023, <https://www.senabed.gob.gt/images/descargas/informes/InformeGestion2023.pdf>, accessed May 20, 2025.



demonstrated that Guatemala could cooperate effectively by securing assets and exchanging judicial information.<sup>179</sup>

Another successful example was the execution of a request from the Honduran government to seize an airplane located in Guatemala, owned by a family linked to financial crimes in their country. The asset was seized and handed over to the Honduran authorities through judicial cooperation mechanisms. This case demonstrated the Guatemalan justice system's capacity to respond to formal requests for asset recovery when institutions coordinate.<sup>180</sup>

Despite this positive track record, in recent years, there has been a decline in cases linked to complex corruption structures. According to former asset forfeiture judge Marco Antonio Villeda Sandoval, between 2012 and 2016, Guatemala made significant progress, recognized even by international organizations such as GAFILAT. However, beginning in 2018, the Public Prosecutor's Office changed its approach, prioritizing cases with less impact and setting aside strategic investigations into high-level criminal networks.<sup>181</sup>

One of the main obstacles identified is the lack of clear deadlines for formally initiating asset forfeiture proceedings after the imposition of precautionary measures. This legal omission has allowed assets to remain frozen for years without resolution, affecting both national owners and potential international claimants. The Constitutional Court has ruled that this practice violates the principle of due process and must be corrected through legal reform.<sup>182</sup>

On the other hand, although Guatemalan law allows a foreign state to act as an interested third party in asset forfeiture proceedings, in practice this has not resulted in streamlined procedures. According to Villeda, the recognition of foreign law and the lack of bilateral treaties make it difficult to enforce judgments or adopt precautionary measures requested by other countries.<sup>183</sup>

In terms of transparency, the National Secretariat for the Administration of Assets in Asset Forfeiture (SENABED) occasionally publishes annual reports with data on seized and administered assets. This practice strengthens institutional accountability, although the information published does not clearly identify how many cases have involved international cooperation or effective restitution to other States.<sup>184</sup>

## Good practices

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<sup>179</sup> Interview with Marco Antonio Villeda Sandoval, former judge of the Court of Asset Forfeiture, conducted by the author online on May 7, 2025.

<sup>180</sup> Ibid.

<sup>181</sup> Ibid.

<sup>182</sup> Constitutional Court of Guatemala (September 2016), Ruling on precautionary measures in asset forfeiture proceedings, file 2635-20156, <https://cc.gob.gt/wp-content/uploads/2023/08/SUMARIO-121.pdf>, accessed May 20, 2025.

<sup>183</sup> Ibid.

<sup>184</sup> National Secretariat for the Administration of Assets in Asset Forfeiture Proceedings (January 2024), 2023 Activity Report, [https://senabed.gob.gt/Memoria\\_2023\\_Web.pdf](https://senabed.gob.gt/Memoria_2023_Web.pdf), accessed on May 20, 2025.

- The Asset Forfeiture Law (Decree 55-2010) allows for the recovery of assets without prior criminal conviction and recognizes the right of third parties, including States Parties, to claim assets by demonstrating good faith and legitimate ownership.
- GAFILAT recognized Guatemala in 2016 for its progress in asset forfeiture, highlighting the autonomy of the processes, the investigative capacity of the Public Prosecutor's Office, and respect for due process.
- Experience in transnational asset recovery: Cases such as those of former President Alfonso Portillo and a former minister included the seizure of funds abroad through direct judicial cooperation.

## **Deficiencies**

- Although the law allows for the imposition of precautionary measures, it does not require the Public Prosecutor's Office to file for asset forfeiture within a specified period. As a result, there are assets that have been frozen for more than 10 years without a court ruling, placing the owners (including potential international claimants) in legal limbo with no possibility of effective defense.
- Some States Parties do not recognize this legal concept (which in Guatemala is autonomous and non-criminal), which hinders international cooperation for the seizure or restitution of assets located abroad. This gap makes it particularly difficult to execute judicial requests in European jurisdictions that only provide for criminal confiscation.
- Investigations into criminal structures linked to public corruption have declined since 2018. The Public Prosecutor's Office has focused on low-impact cases (such as vehicles used in smuggling), leaving aside assets linked to corruption networks. This lack of prioritization is attributed to political pressure and the absence of institutional support.
- Although the law provides for the possibility of cooperation, there are no established procedures or documented best practices for the proactive exchange of information on corruption-related assets without the need for a formal request.

### **4.2.3 Article 54 – Confiscation tools**

#### *Legal framework*

The Guatemalan legal framework allows for the recovery of assets through international cooperation, even without a criminal conviction. This provision is in line with established practice, which promotes the adoption of mechanisms to facilitate the confiscation of illicit assets when requested by another State Party, even if there is no criminal conviction. In Guatemala, various laws provide for this type of measure, enabling the establishment of a legal basis for cooperation and effective action in transnational cases.

The Asset Forfeiture Law is the primary legal tool for confiscating assets without a criminal conviction. This law, Decree 55-2010, was passed in 2010 and regulates the forfeiture of assets of illicit origin. Article 83 Bis allows the process to continue when the person is absent, a fugitive, or deceased, while Article 86 authorizes advance



precautionary measures to secure the assets from the early stages of the proceedings. These provisions are key to complying with Article 54(c) of the UNCAC, which urges States to establish procedures for confiscation without criminal conviction where appropriate.<sup>185</sup>

Other laws complement this framework by allowing for international cooperation on confiscation. The Anti-Drug Trafficking Law, Decree 48-92, authorizes the confiscation of assets without criminal conviction in Article 18 and establishes procedures for cooperation with other countries in Articles 63 and 68. However, such cooperation is conditional on the existence of a treaty or the principle of reciprocity, as well as compliance with the principle of double criminality.<sup>186</sup> Such requirements may slow down the process in certain cases, especially if there is no prior agreement between the States involved.

The Organized Crime Act strengthens the ability to respond quickly to complex criminal acts. This law allows for the application of precautionary measures without a court order in cases of flagrante delicto (Articles 83 and 83 Bis) and authorizes cooperation with foreign authorities (Articles 73 and 74).<sup>187</sup> It also allows for the freezing of bank accounts and seizure of assets from the outset of the investigation. These measures help prevent the concealment or transfer of assets to other countries before they can be secured.

The Criminal Code and the Criminal Procedure Code also include provisions on confiscation without criminal conviction and on international cooperation. Article 60 of the Criminal Code allows for the confiscation of assets when their illicit origin is proven, even in the absence of a conviction.<sup>188</sup> For its part, Article 5 extends Guatemalan jurisdiction to crimes committed outside the country that affect national interests. Article 200 of the Criminal Procedure Code allows the seizure of assets at the request of a foreign authority,<sup>189</sup> facilitating judicial cooperation. Complementarily, the Civil and Commercial Procedure Code, in its Articles 344 and 345, establishes the conditions for enforcing foreign judgments in Guatemala, provided there is reciprocity and that basic principles of public order are not violated.<sup>190</sup>

### *Implementation in practice*

The effective recovery of assets linked to illegal activities in Guatemala depends on the coordinated action among institutions with different competencies. These entities are involved in different stages of the process: investigation, seizure, administration, international cooperation, and judicial enforcement. Understanding their role is key to identifying progress and areas that need strengthening.

The Public Prosecutor's Office leads the investigative phase of assets subject to asset forfeiture. The Asset Forfeiture Unit, attached to this institution, specializes in

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<sup>185</sup> <https://www.congreso.gob.gt/decretos>, accessed May 20, 2025.

<sup>186</sup> <https://www.congreso.gob.gt/decretos>, accessed May 20, 2025.

<sup>187</sup> Law against Organized Crime, <https://www.congreso.gob.gt/decretos>, accessed May 20, 2025.

<sup>188</sup> Penal Code, <https://www.congreso.gob.gt/decretos>, accessed on May 20, 2025.

<sup>189</sup> Code of Criminal Procedure, <https://www.congreso.gob.gt/decretos>, accessed on May 20, 2025.

<sup>190</sup> Civil and Commercial Procedure Code, <https://www.congreso.gob.gt/decretos>, accessed on May 20, 2025.

identifying, freezing, and managing the confiscation of assets linked to serious crimes such as drug trafficking, money laundering, or corruption.<sup>191</sup> Its ability to initiate proceedings without a criminal conviction allows it to act quickly in cases where the defendants are absent, fugitives, or deceased.

The Prosecutor's Office against Laundering Money and Other Assets complements this effort by investigating illegal financial operations and criminal structures. Its mandate includes national and transnational cases, so it collaborates with foreign agencies to track the movement of illicit funds.<sup>192</sup> In support of these functions, the Public Prosecutor's Office's International Cooperation Unit coordinates requests for mutual legal assistance. This includes both requests sent by Guatemala to other countries and those received from abroad.<sup>193</sup>

Once secured, the assets are administered by the National Secretariat for the Administration of Forfeited Assets (SENABED). This entity is responsible for preserving, administering, and disposing of the assets while their legal status is being resolved. It also has the power to return assets to other states upon a final court ruling.<sup>194</sup> Its work is key to preserving asset value and preventing deterioration, but it faces challenges in efficiently managing diverse properties in varying states of repair.

The courts are responsible for authorizing the measures requested by the Public Prosecutor's Office and enforcing judgments related to illicit assets. Competent judges may also validate and enforce foreign court decisions, provided that the requirements established in national legislation are met. Articles 344 and 345 of the Civil and Commercial Procedural Code establish the conditions for enforcing foreign judgments in Guatemala, under the principles of reciprocity and respect for public order.<sup>195</sup>

Guatemala has a legal framework that allows for the recovery of illicit assets even without a prior criminal conviction, which represents a comparative advantage in the region. However, the practical implementation of these measures has been inconsistent and subject to political and institutional variations.

In 2016, Guatemala received a positive assessment from the Financial Action Task Force of Latin America (GAFILAT), highlighting its legal framework for asset forfeiture without criminal conviction and its institutional capacity to secure illicit assets.<sup>196</sup>

International cooperation has had limited results, although there are important precedents. The case of former President Alfonso Portillo highlighted the difficulties in repatriating funds from foreign accounts. Although Guatemala cooperated with the US

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<sup>191</sup> Asset Forfeiture Law, <https://www.congreso.gob.gt/decretos>, accessed on May 20, 2025.

<sup>192</sup> Law against Money Laundering or Other Assets, <https://www.congreso.gob.gt/decretos>, accessed on May 20, 2025.

<sup>193</sup> <https://www.congreso.gob.gt/decretos>, accessed May 20, 2025.

<sup>194</sup> National Secretariat for the Administration of Assets Subject to Forfeiture (July 2022), 2021 Management Report, <https://www.senabed.gob.gt/informes>, accessed May 20, 2025, p. 22.

<sup>195</sup> <https://www.congreso.gob.gt/decretos>, accessed May 20, 2025.

<sup>196</sup> Financial Action Task Force of Latin America – GAFILAT (December 2016), Mutual Evaluation Report of the Republic of Guatemala – Fourth Round.

authorities, the process did not result in the full restitution of the assets and was marked by the absence of a clear return procedure.<sup>197</sup>

One of the main barriers identified is the lack of disaggregated public information on the origin and destination of recovered assets. When consulted in 2025, the Judiciary indicated that it does not have records that allow classification of asset forfeiture judgments by the type of crime associated with them.<sup>198</sup>

The StAR Initiative has pointed out that Guatemala faces regulatory and operational obstacles to advancing international asset recovery. Among the main challenges are jurisdictional fragmentation, the need for more specific bilateral treaties, and the absence of expedited administrative procedures to repatriate funds effectively.<sup>199</sup>

Despite these limitations, the country maintains its participation in cooperation networks such as the Egmont Group and GAFILAT and has signed bilateral mutual assistance agreements with the United States, Mexico, and other countries. The existence of specialized anti-corruption units, such as SENABED and the International Cooperation Unit of the Public Prosecutor's Office, is a strength of the system, though their performance depends largely on adequate resources and political support.

## Good practices

- The legal framework allows for the recovery of illicit assets even without a prior criminal conviction, which represents a comparative advantage in the region. The Asset Forfeiture Law (Decree 55-2010) allows for the loss of illicit assets without requiring a criminal conviction.
- The Organized Crime Act allows for the application of precautionary measures without a court order in cases of flagrante delicto, and for the freezing of bank accounts and seizure of assets from the outset of the investigation.
- Guatemala is a member of international forums such as the Egmont Group, FATF, and GAFILAT, which facilitates information exchange and cooperation for asset recovery.

## Deficiencies

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<sup>197</sup> In the Portillo case, asset recovery included the seizure of €2,836,235 in accounts in France, Switzerland, and Luxembourg, ordered by the Asset Forfeiture Court in 2013. International cooperation led to the extradition of former Guatemalan President Alfonso Portillo and his subsequent conviction in the United States (2014) for conspiracy to launder \$2.5 million in bribes from Taiwan. Investigations identified that part of the money ended up in accounts in Paris in the names of family members and that other transactions circulated through Luxembourg and Switzerland. United States Department of Justice (May 2014), Former President of Guatemala, Alfonso Portillo, Sentenced in Manhattan Federal Court to 70 Months in Prison for Money Laundering Conspiracy, <https://www.justice.gov/usao-sdny/pr/former-president-guatemala-alfonso-portillo-sentenced-manhattan-federal-court>, accessed May 20, 2025.

<sup>198</sup> Judicial Branch of Guatemala (April 2025), Response to request for public information submitted under the Law on Access to Public Information.

<sup>199</sup> StAR Initiative / World Bank and UNODC (December 2011), Barriers to Asset Recovery: Analysis of Key Barriers and Recommendations for Action, [https://star.worldbank.org/sites/star/files/barriers\\_spanish\\_final\\_0.pdf](https://star.worldbank.org/sites/star/files/barriers_spanish_final_0.pdf), accessed May 20, 2025.

- In recent years, there has been a decline in the institutional prioritization of investigations related to corruption and organized crime.
- The law does not establish a mandatory deadline for the Public Prosecutor's Office to formally initiate asset forfeiture proceedings after ordering precautionary measures.
- Regulatory and operational obstacles persist, including jurisdictional fragmentation and the lack of expedited administrative procedures to repatriate funds effectively.
- International cooperation for asset recovery is hampered when there is no specific treaty or principle of reciprocity, especially with jurisdictions that do not recognize asset forfeiture.

### 4.3 Statistics<sup>200</sup>

#### Money laundering

Reporting/Intelligence phase	Year: 2022	Year: 2023	Year: 2024
Number of Suspicious Transaction Reports (STRs) filed by each category of obliged entities <sup>201</sup> :			
- Banks and financial institutions	5,576	6,385	6,473
- Non-financial businesses and professions (NFBPs)			
Number of postponement orders adopted on reported transactions	n/a	n/a	n/a
Number of money laundering investigations carried out independently by law enforcement agencies (without a prior STR)	n/a	n/a	n/a
Number of suspicious cash activities at the border reported to the FIU (including those based on declarations and smuggling)	n/a	n/a	n/a
Number of STRs sent to law enforcement agencies and subsequently analyzed	n/a	n/a	n/a
Number of staff dedicated full-time (or full-time equivalent) to money laundering at the FIU	n/a	n/a	n/a

Investigation phase	Year: 2022	Year: 2023	Year: 2024
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<sup>200</sup> The following tables follow the format of this Eurostat report: <http://ec.europa.eu/eurostat/documents/3888793/5856465/KS-TC-13-007-EN.PDF/69cde077-3bd9-4d0d-8c19-a6fe3608c2cd>.

<sup>201</sup> The information obtained was not categorized; only annual totals were provided.

Number of cases initiated by law enforcement agencies based on the basis STRs sent by the FIU	n/a	n/a	n/a
Number of staff dedicated full-time (or full-time equivalent) to money laundering in law enforcement agencies	n/a	n/a	n/a
Number of cases brought to prosecution: originating from STRs, CTRs, and independent law enforcement investigations	n/a	n/a	n/a

Judicial phase	Year: 2022	Year: 2023	Year: 2024
Number of staff dedicated full-time (or full-time equivalent) to investigating money laundering in the judiciary	n/a	n/a	n/a
Number of persons/legal entities convicted of money laundering offenses <sup>202</sup>	90	102	48
Number of convictions for laundering proceeds of crimes committed abroad	n/a	n/a	n/a
Number of convictions for crimes other than money laundering originating from STRs	n/a	n/a	n/a
Number of sentences by type of money laundering offense <sup>203</sup>	19	19	19
Number of unsuspended custodial sentences by length (as principal offence, as predicate offense)	n/a	n/a	n/a

### Asset recovery<sup>204</sup>

Judicial phase	Year: 2022	Year: 2023	Year: 2024
Number of freezing procedures (based on a court order)	n/a	n/a	n/a
Number of confiscation procedures	n/a	n/a	n/a
Number of requests received for freezing orders from another country	n/a	n/a	n/a

<sup>202</sup> Information obtained through a request for information to the OJ: RESOLUTION UCI/SAIP-0012-2025.

<sup>203</sup> Ibid.

<sup>204</sup> Conversions from quetzals to dollars were made using the Bank of Guatemala's average annual exchange rate for each year (2022: 7.735; 2023: 7.834; 2024: 7.759). Values were truncated to two decimal places, without rounding, applying the conversion only to figures verified in official sources.

Value of frozen assets	n/a	US\$ 10,476,124.23 <sup>205</sup>	n/a
Number of requests received for confiscation orders from another country	n/a	n/a	n/a
Value of confiscated assets	n/a	US\$ 2,181,027.30 <sup>206</sup>	n/a
Amounts recovered from assets	US\$ 561,118.50 <sup>207</sup>	US\$ 717,575.36 <sup>208</sup>	US\$ 425,312.54 <sup>209</sup>
Amounts returned	n/a	n/a	n/a

#### **4.4 Short analysis**

Anti-money laundering efforts in Guatemala require coordination between several key institutions in the national system, from the prevention stage to criminal sanctions. Despite the existence of a specific legal framework, its implementation faces challenges related to institutional fragmentation, limited operational capacity, and a lack of transparency in processes. For this report, freedom of information requests were made to the Special Verification Intendancy (IVE), the Public Prosecutor's Office, the Judiciary, and the National Secretariat for the Administration of Forfeited Assets (SENABED).

The information obtained was very limited, to the number of suspicious transaction reports, the number of individuals/legal entities convicted of money laundering offenses, and the number of convictions for money laundering offenses. In some cases, confidentiality was claimed on grounds of national security, under the Law on Access to Public Information (LAIP); in others, no response was provided within the legal deadline. This situation limits public analysis of the actual effectiveness of law enforcement in the fight against money laundering and asset recovery.

<sup>205</sup> National Secretariat for the Administration of Assets in the Process of Forfeiture (SENABED) (December 2023), 2023 Annual Report [https://senabed.gob.gt/Memoria\\_2023\\_Web.pdf](https://senabed.gob.gt/Memoria_2023_Web.pdf), accessed on August 11, 2025, Table No. 2.

<sup>206</sup> National Secretariat for the Administration of Assets in the Process of Asset Forfeiture (SENABED) (December 2023), 2023 Activity Report, [https://senabed.gob.gt/Memoria\\_2023Web.pdf](https://senabed.gob.gt/Memoria_2023Web.pdf), accessed on August 11, 2025, Table No. 2.

<sup>207</sup> National Council for the Administration of Assets Subject to Asset Forfeiture –CONABED– (May 2023), 2022 Activity Report, [https://www.senabed.gob.gt/2020/images/2023/2022-CONABED-FINAL\\_FINAL.pdf](https://www.senabed.gob.gt/2020/images/2023/2022-CONABED-FINAL_FINAL.pdf), accessed August 1, 2025, pp. 14–16.

<sup>208</sup> National Secretariat for the Administration of Assets Subject to Forfeiture –SENABED– (December 2023), 2023 Activity Report, Income received from real estate leases and public auction sales, [https://senabed.gob.gt/Memoria\\_2023\\_Web.pdf](https://senabed.gob.gt/Memoria_2023_Web.pdf), accessed August 11, 2025,

<sup>209</sup> National Secretariat for the Administration of Assets Subject to Forfeiture (January 2024), 2023 Activity Report.

## **4.5 Information on asset recovery cases**

It was not possible to obtain all the information required for the asset recovery cases included in the StAR Initiative database,<sup>210</sup> as this source does not provide specific details on the parties involved, the specific subject matter of the proceedings, or the exact procedural status (such as trial or appeal dates). In addition, information on problems encountered in asset recovery is not documented in publicly available records. This limitation is due to the confidential or restricted nature of certain procedural aspects and to the lack of transparency in the disclosure of judicial or administrative information related to international cooperation in asset forfeiture and repatriation.

### **Case: Guatemala Corruption Case 2**

- **Name, parties involved, and subject matter of the proceedings:**
  - **Case name:** Guatemala Corruption Case 2
  - **Parties involved:** Not specified in the source.
  - **Subject matter of the proceedings:** Investigation and recovery of assets related to acts of corruption.
- **Type and origin of the proceedings:**
  - **Type:** Criminal
  - **Origin:** Initiated by a request for mutual legal assistance (MLA) from Guatemala.
- **Current status of the proceedings and amounts:**
  - **Status:** Assets frozen or seized; the asset recovery process is at this stage.
  - **Amounts frozen/seized:**
    - **2017:** EUR 8,700,000 (equivalent to US\$ 9,334,256.10)
    - **2019:** US\$ 4,500,000
    - **Fixed assets:** 35 properties
  - **Location of assets:** Guatemala
- **Problems encountered:**
  - The foreign jurisdiction involved has not been specified, which could indicate challenges in international cooperation.
  - The lack of details about the parties involved and the specific subject matter of the proceedings limits transparency and follow-up on the case.

### **Case: Guatemala Corruption Case 3**

- **Name, parties involved, and subject matter of the proceedings:**
  - **Case name:** Guatemala Corruption Case 3
  - **Parties involved:** Not specified in the source.
  - **Subject matter of the proceedings:** Investigation and recovery of assets related to acts of corruption.
- **Type and origin of the proceedings:**
  - **Type:** Criminal

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<sup>210</sup> The Stolen Asset Recovery Initiative (StAR), created in 2007 by the World Bank and UNODC, helps recover assets stolen through corruption and hidden abroad. It provides technical assistance, training, and promotes international cooperation. It publishes specialized guides and supports the implementation of Chapter V of the UN Convention against Corruption, which regulates the identification, confiscation, and repatriation of illicit assets.

- **Origin:** Initiated by a request for mutual legal assistance (MLA) from Guatemala.
- **Current status of the proceedings and amounts:**
  - **Status:** Assets frozen or seized; the asset recovery process is at this stage.
  - **Amount frozen/seized:**
    - **2013:** US\$ 2,800,000
  - **Location of assets:** Guatemala, France, Luxembourg, and Switzerland
- **Problems encountered:**
  - The foreign jurisdiction involved has not been specified, which could indicate challenges in international cooperation.
  - The lack of details about the parties involved and the specific subject matter of the proceedings limits transparency and the ability to follow up on the case.



## **V. Recent developments**

Since the end of the International Commission Against Impunity in Guatemala (CICIG)'s mandate in 2019 and the appointment of the current Attorney-General, Consuelo Porras, the country has experienced a sustained decline in the fight against corruption. Criminal investigations linked to high-level corruption networks, many of which were well advanced at the time of the closure of the CICIG and the Special Prosecutor's Office against Impunity (FECI), were halted or weakened. This was compounded by a systematic campaign of criminal prosecution, harassment, and criminalization of justice operators, journalists, activists, and human rights defenders who collaborated with the CICIG or promoted sensitive investigations into criminal structures entrenched in the state.

This offensive also affected community leaders, especially indigenous leaders, who faced judicial proceedings without guarantees, irregular raids, and other forms of institutional intimidation. Dozens of prosecutors, judges, and lawyers have been forced to leave the country, as there are no effective protection mechanisms to safeguard their security and personal integrity. This situation has highlighted the lack of public policies that guarantee the protection of whistleblowers and witnesses of acts of corruption, as established in Articles 32 and 33 of the UNCAC, as well as the commitments made in Article 13.2. At the same time, those who decided to remain in the country continue to face arbitrary criminal proceedings, threats, surveillance, and stigmatization, in a context where the justice system has been instrumentalized to punish those who fight against impunity.<sup>211</sup>

In this context of institutional closure, the change of government in 2024 marked a turning point with the creation of the National Anti-Corruption Commission (CNC) through Government Agreement No. 31-2024.<sup>212</sup> This technical and advisory body has taken on an important role in implementing Chapter II of the UNCAC, particularly in developing corruption-prevention policies (Article 5) and promoting regulatory frameworks that promote transparency. During its first year of operation, the CNC filed 236 complaints with the Public Prosecutor's Office, proposed a legal framework to ensure the effective protection of whistleblowers, and promoted the creation of a public registry of beneficial owners. It also promoted the establishment of 67 Integrity Offices in executive branch entities, which operate as internal control and prevention units.<sup>213</sup>

However, the scope of the CNC is limited to the executive branch, leaving other branches of government and local governments unprotected, where patronage, institutional weakness, and structural corruption persist without effective checks and balances. The lack of inter-institutional coordination and the deterioration of key

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<sup>211</sup> Protection International Mesoamérica et al. (July 2022), Attacks and criminalization of justice operators in Guatemala as part of the strategy to dismantle the fight against corruption and impunity, [https://dplf.org/wp-content/uploads/2024/08/informe - epu guatemala 2022 - ataques y criminalizacion a operadores y operadoras de justicia.pdf](https://dplf.org/wp-content/uploads/2024/08/informe_-_epu_guatemala_2022_-_ataques_y_criminalizacion_a_operadores_y_operadoras_de_justicia.pdf), accessed May 22, 2025.

<sup>212</sup> Government Agreement Number 31-2024, Establishing the temporary creation of the National Anti-Corruption Commission, <https://agn.gt/se-establece-la-creacion-temporal-de-la-comision-nacional-contra-la-corrupcion/>, accessed May 22, 2025.

<sup>213</sup> National Anti-Corruption Commission (January-April 2025), First Annual Management Report 2024, p. 4.

agencies<sup>214</sup> weaken recent progress. The Human Rights Ombudsman's Office (PDH), through its Secretariat for Access to Information (SECAI), has had its capacity to act restricted by budget cuts, questionable appointments, and a strategy to neutralize its constitutional mandate.<sup>215</sup> This directly affects compliance with Articles 10 and 13.1 of the UNCAC, which guarantee the right of citizens to access public information and actively participate in the oversight of state affairs. In practice, citizens face complex bureaucratic processes, unjustified delays, and evasive responses to their requests, which reinforces administrative opacity and reduces the impact of social oversight, especially in rural and indigenous areas where structural barriers are more pronounced.<sup>216</sup>

Furthermore, the Public Prosecutor's Office, under the leadership of Attorney General Porras (who has been sanctioned by the United States and the European Union for undermining anti-corruption efforts), continues to operate as an institutional blocking factor.<sup>217,218</sup> Systematic inaction in response to relevant complaints, the revictimization of justice operators, and the prioritization of proceedings against critics of the system have made this entity an obstacle to the effective implementation of Chapter V of the UNCAC. The criminal prosecution of corruption-related crimes, the confiscation and recovery of illicit assets, both nationally and through international cooperation (Articles 52, 53, and 54), depend directly on the Attorney General. In the absence of a Public Prosecutor's Office committed to the public interest, any effort to recover public funds runs the risk of remaining on paper.

Although the new government has shown signs of political will to resume the anti-corruption agenda, these have mainly taken the form of preventive measures aimed at the executive branch. There has been no far-reaching reform to reorient the Public Prosecutor's Office, nor has there been any coordinated coordination between the branches of government to build a comprehensive system to combat corruption. In practice, institutional fragmentation persists, with the effectiveness of the measures adopted depending on the will and autonomy of each actor. This fragmentation weakens the sustainability of reforms and limits their territorial reach, especially at the municipal level, where entrenched corrupt practices and weak citizen oversight persist.

In terms of foreign policy and multilateral commitments, Guatemala was not invited to participate in the Summit for Democracy held in December 2021 by the United States government. This exclusion was in response to international concerns about the

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<sup>214</sup> The PDH/SECAI faces cuts and limitations to its mandate; the MP, under Consuelo Porras, blocks anti-corruption investigations and proceedings; and the CGC and other oversight bodies lack independence and resources, which weakens oversight, especially at the municipal level, where patronage networks persist.

<sup>215</sup> Guatemalan Human Rights Ombudsman (June 2023), Supervision report on the public information portal of the Municipality of Magdalena Milpas Altas, Sacatepéquez, <https://web2.pdh.org.gt/secai-pdh/documentos-secai/informes-secai/informes-2023/05-junio/14498-172-informe-de-supervision-portal-muni-magdalena-m-a-sac-junio2023-1/file.html>, accessed May 22, 2025.

<sup>216</sup> Ibid, p. 4.

<sup>217</sup> U.S. Department of State (July 2023), Publication of the List of Corrupt and Undemocratic Actors in Guatemala, Honduras, El Salvador, and Nicaragua under Section 353, <https://2021-2025.state.gov/translations/spanish/publicacion-de-la-lista-de-actores-corrup-tos-y-antidemocraticos-de-guatemala-honduras-el-salvador-y-nicaragua-de-la-seccion-353/>, accessed May 22, 2025.

<sup>218</sup> Institute for Comparative Studies in Criminal and Social Sciences – INECIP (June 2025), Performance evaluation report of the Public Prosecutor's Office under the administration of Consuelo Porras 2018-2025.

erosion of the rule of law, the criminalization of social actors, and institutional capture by corruption networks.<sup>219</sup> Guatemala's absence from this global forum not only implied diplomatic isolation but also evidenced a progressive distancing from the commitments made in conventions such as the UNCAC and other international instruments aimed at strengthening democracy, accountability, and public integrity.

In short, although there have been specific advances in corruption prevention, they are insufficient given the scale of the structural challenges. The absence of a sustained state policy, the lack of coordination among institutions, the weakening of the Public Prosecutor's Office, and the persistence of reprisals against anti-corruption actors prevent Guatemala from fully complying with the provisions of Chapters II and V of the United Nations Convention against Corruption. The current situation calls for a deep institutional transformation that guarantees judicial independence, effective protection for whistleblowers and justice operators, and a firm commitment by the State to the recovery of illicit assets and international cooperation.

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<sup>219</sup> Publinews Guatemala (November 2021), "Guatemala excluded from the Summit for Democracy organized by the US," <https://www.publinews.gt/gt/noticias/2021/11/24/guatemala-excluida-cumbre-por-la-democracia-ee-uu.html>, accessed May 22, 2025.

## **VI. Recommendations**

### **Institutional framework on anti-corruption:**

1. Adopt anti-corruption bills promoted by the executive branch and a National Anti-Corruption Policy with goals, baselines, and annual indicators.
2. Guarantee the independence and sustainability of the National Commission Against Corruption (CNC), providing it with budgetary autonomy, a permanent legal mandate, inter-institutional coordination powers, and its role as the focal point for the UNCAC.
3. Publish an UNCAC review calendar and a historical repository of documents and information (self-assessment, visits, reports).
4. Implement a unified national system to monitor international anti-corruption commitments, including those derived from the UNCAC and the Inter-American Convention against Corruption, with active participation from civil society.
5. Establish a coordination committee between the National Commission Against Corruption, the Secretariat of Planning and Programming of the Presidency of Guatemala, the Comptroller General's Office, the Public Prosecutor's Office, and the Office of the Human Rights Ombudsman (CNC–SEGEPLAN–CGC–MP–PDH) with quarterly reports.

### **Public Integrity:**

6. Update the general and sectoral codes of ethics; define effective sanctions and publish them.
7. Regulate conflicts of interest and the "revolving door" (cooling-off periods, an interest database).
8. Ensure transparency and public oversight of the asset and interest declarations of judges, prosecutors, and senior officials, eliminating their confidentiality and making them publicly accessible.
9. Interoperate asset and interest declarations with automatic cross-checks and random audits.

### **Access to information and participation:**

10. Strengthen the powers of the Secretariat for Access to Public Information (SECAI) by granting it sanctioning powers, technical autonomy, and tools to supervise municipalities.
11. Institutionalize citizen participation in budget planning and oversight, guaranteeing by law the continuity of mechanisms such as Open Budget Workshops.
12. Proactively publish the UNCAC review self-assessment checklist, calendar, on-site visit, and full report.

### **Whistleblower reporting and protection mechanisms:**

13. Adopt a comprehensive whistleblower protection law (public and private sector) that guarantees confidentiality, anonymity, prohibition of retaliation, and redress measures.
14. Establish secure channels (portal/hotline), a responsible authority with a budget, and periodic publication of statistics.
15. Publish statistics on complaints, measures taken, and results.

#### Public procurement and finance:

16. Reform the State Procurement Law (Decree 57-92) to ensure effective competition, supplier integrity, and standardized bases, in addition to incorporating the identification of final beneficiaries and oversight mechanisms to prevent abuse of direct purchases.
17. Optimize transparency portals such as Guatecompras with complementary data such as information on final beneficiaries and risk alerts.
18. Avoid purchases under opaque regimes and increase municipal-level audits by the Comptroller General's Office.

#### Judiciary and Public Prosecutor's Office:

19. Strengthen the Public Prosecutor's Office in terms of functional and budgetary independence; create/strengthen specialized prosecutors' offices for corruption and money laundering.
20. Consolidate the meritocratic prosecutorial career and the protection of justice operators.
21. Improve international cooperation in complex cases.
22. Adopt a criminal prosecution policy with auditable annual targets and reports.

#### Money laundering prevention and asset recovery:

23. Update the National Money-Laundering/Financing of Terrorism Risk Assessment (ENR), incorporating Designated Non-Financial Businesses and Professions (APNFDs) under effective supervision and improving feedback on reports to regulated entities.
24. Improve operations between the Special Verification Office, the Public Prosecutor's Office and the National Secretariat for the Administration of Assets Subject to Forfeiture (IVE-MP-SENABED) through suspicious transaction reports, thus ensuring the flow of actions until the assets are returned.
25. Strengthen the National Secretariat for the Administration of Assets Subject to Forfeiture (SENABED)'s valuation, administration, auction, and traceability mechanisms and standardize its metrics.
26. Expedite asset forfeiture when appropriate, with the necessary safeguards, and strengthen international cooperation agreements.

## **VII. Annex**

### **7.1 Table on freedom of information requests**

#### **First round of requests**

Institution	CNC	Identification Number	Resolution 007-2025
Application date	03/20/2025	Date of Delivery	04/01/2025
Information Requested		Information Provided	
Number of violations of the code of ethics recorded since the enactment of the code of ethics (Government Agreement 62-2024).		The CNC does not maintain national statistics for the executive branch. Each entity within the executive branch may maintain its own statistics.	
Number of violations that had repercussions for the public official involved.			
Penalties imposed for each violation.			
Number of violations reported through the various communication channels set up for anonymous reporting.			
Number of possible "revolving door" cases analyzed by the National Anti-Corruption Commission		The CNC does not have powers related to receiving complaints and investigating possible administrative irregularities or information related to "revolving door" cases.	
Number of cases identified as harmful to the national interest.			
Sanctions issued for conflicts of interest			
International and regional organizations, initiatives, or networks focused on the fight against corruption of which Guatemala is a member.		The UNCAC/CNUCC, the CICC, and the Transparency and Access to Information Network (RTA), with institutional participation through presidential commissions such as the Open and Electronic Government Commission.	
Updated list of state institutions that are currently part of the Executive Branch Integrity Network.		The response was submitted in full.	
List of Probity Affairs bodies created since January 2024, specifying the name of the institution where they were established.			
List of Executive Directors of the National Anti-Corruption Commission from January 2024 to March 2025.			

Institution	CGC	Identification Number	223-2025
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Application Date	03/20/2025	Delivery Date	04/08/2025
Information Requested		Information Provided	
Number of cases of failure to file financial disclosures recorded in the last 10 years, in accordance with the Law on Probity and Responsibilities of Public Officials and Employees (Decree 89-2002).		Due to the nature of this request, it is not possible to provide this information, as it is a different procedure from a request for public information.	
Number of cases of false and/or incomplete asset declarations recorded in the last 10 years, in accordance with the Law on Probity and Responsibilities of Public Officials and Employees (Decree 89-2002).			
Number of late financial disclosures recorded in the last 10 years, in accordance with the Law on Probity and Responsibilities of Public Officials and Employees (Decree 89-2002).			
Number of irregular asset declarations that have been referred to the Public Prosecutor's Office in the last 10 years, in accordance with the Law on Probity and Responsibilities of Public Officials and Employees (Decree 89-2002).			
Number of sanctions issued by the Comptroller General's Office in the last 10 years related to asset declarations. Please classify by type of sanction.			

<b>Institution</b>	MP	<b>Identification Number</b>	UDIP-G 2025 - 002744 (27172)
<b>Date of Request</b>	03/20/2025	<b>Date of Submission</b>	04/25/2025
<b>Information Requested</b>		<b>Information Provided</b>	
Protocols and/or mechanisms designed to protect institutions and individuals who, in good faith, report transactions suspected of money laundering and other assets		The entity indicated that it is not processed in the required terms. In its response, it referred to Article 45 of the Law on Access to Public Information, which establishes that institutions are not obliged to generate information that they do not produce in the ordinary course of their functions.	



List of bilateral and/or multilateral agreements in which the institution participates for collaboration in the fight against money laundering and other assets, as well as in the recovery of assets derived from these crimes	The Public Prosecutor's Office reported that the inter-institutional agreements in which it participates are classified as confidential information, in accordance with a provision agreed upon by the signatory parties. For this reason, only simple copies of those related to the fight against money laundering and the recovery of assets were authorized to be sent. In this context, a list of five agreements was provided: three signed with the Special Verification Department of the Superintendency of Banks—the administrative cooperation agreement and two addenda—and two with the Ministry of Communications, Infrastructure, and Housing, through the General Directorate of Civil Aviation, aimed at the criminal prosecution of crimes committed at La Aurora International Airport
Number of cases per year that the institution has shared with foreign states on asset recovery, either proactively or upon request, over the last 20 years.	The Public Prosecutor's Office indicated that the function of the Public Information Unit is to facilitate access to information previously generated and recorded in its files. However, in accordance with Article 45 of the Law on Access to Public Information, it clarified that it is not obliged to process or present the information according to the applicant's interest, but only to deliver it in its current state.
Number of successful asset recovery cases, classified by year, recorded by the institution over the last 20 years	
Number of cases of confiscation of assets derived from money laundering and other corruption-related assets abroad, classified by year, recorded in the last 20 years	
Number of cases of confiscations without conviction and/or judicial assistance carried out by the institution in the last 20 years, classified by year	
Number of cases in which the institution has faced a refusal to cooperate by another foreign State when requesting mutual legal assistance (MLA) in the last 20 years, detailing the States involved, the reason for the refusal, and the year in which it occurred.	
List of forums for the exchange of information on anti-money laundering and other assets of which the institution is a member (e.g., the Egmont Group)	
Number of disciplinary cases processed by the Disciplinary Unit in the last 10 years, classified by year	The information was sent successfully.
Number of disciplinary sanctions and/or prosecutions of judges brought by the Disciplinary Board of the Public Prosecutor's Office in the last 10 years, classified by year	

<b>Institution</b>	OJ	<b>Identification Number</b>	NO. 1220-2025
<b>Date of Request</b>	03/20/2025	<b>Date of Delivery</b>	04/24/2025
<b>Information Requested</b>		<b>Information Provided</b>	
Number of legal proceedings processed by the Judiciary between 2004 and 2024 in which a foreign state was a party to the proceedings. Of these proceedings, how many correspond to lawsuits or claims for damages related to acts of corruption? If possible, please provide the file number for each case identified, as well as the court or tribunal that heard the case.		Due to the type of record within the Court Management System, it is not possible to disaggregate the information in the manner requested, and therefore it cannot be provided.	
List of bilateral and/or multilateral agreements in force in which the Guatemalan Judicial Branch participates or is a party, and which are related to: Judicial Agency of Guatemala participates or is a party, and which are related to: • The fight against money laundering or other assets; • The recovery of assets derived from these crimes. In each case, the following is requested: • The name of the agreement; • The signatory parties (other countries or international organizations); • The date of entry into force; And, if available, a link or copy of the text of the agreement. Judicial of Guatemala participates in or is a party to, and that are related to: The fight against money laundering or other assets; The recovery of assets derived from such crimes.		The Judiciary has no records of agreements on this subject.	
The number of cases recorded between 2004 and 2024 in which the Judiciary has shared information with foreign States in the context of proceedings for the recovery of assets derived from money laundering or other assets.		Due to the type of record within the Court Management System, it is not possible to disaggregate the information in the manner requested, and therefore it cannot be provided.	
The number of asset recovery cases in which the Judiciary has participated between 2004 and 2024.			
Number of cases in which the Asset Forfeiture Courts have ordered the confiscation or forfeiture of assets without the need for a prior conviction (autonomous forfeiture) and/or through international judicial assistance, from 2011 to 2024.			

Number of legislative initiatives and/or proposals to amend legal regulations that have been formally presented by the Judiciary, through the Supreme Court of Justice, from 2011 to 2024.	The information was provided without the requested supplementary information
Number of cases in which the Guatemalan Judiciary has been denied cooperation by another foreign state after requesting Mutual Legal Assistance (MLA) from 2004 to 2024.	Due to the type of record within the Court Management System, it is not possible to disaggregate the information in the manner requested, and therefore it cannot be provided.
List of forums, mechanisms, or spaces for the exchange of information at the national or international level related to the fight against money laundering or other assets, of which the Guatemalan Judiciary is a party, has participated, or is institutionally linked.	COPRECLAF (National, 2010, Invited by Government Agreement 132-2010): Coordinate efforts and inter-institutional cooperation among State entities participating in the legal framework for the prevention, control, surveillance, and punishment of money laundering and other assets and terrorist financing, with the aim of contributing to effective compliance with the law within a national system for the prevention, control, surveillance, and punishment of such crimes, while respecting the legal competence and autonomy of each entity.
Number of disciplinary cases processed by the Disciplinary Unit of the Judiciary over the last 10 years (from 2014 to 2024), classified by year. If possible, I would also appreciate the inclusion of the following: <ul style="list-style-type: none"> <li>• Classification of cases according to type of offense (minor, serious, very serious).</li> <li>• Number of sanctions imposed per year.</li> <li>• Number of cases closed or dismissed.</li> </ul>	The information was provided with the requested classifications.
Number of disciplinary sanctions and/or prosecutions brought against judges of the Judiciary, resolved by the Judicial Disciplinary Board in the last ten years (from 2014 to 2024), classified by year. If possible, please include: <ul style="list-style-type: none"> <li>• Type of sanction imposed (reprimand, suspension, dismissal, etc.)</li> <li>• General reason for the sanction.</li> <li>• Distinction between final decisions and cases pending appeal or review.</li> </ul>	

<b>Institution</b>	SIB (IVE)	<b>Identification Number</b>	No. 8779-2025
<b>Date of Request</b>	03/20/2025	<b>Date of Delivery</b>	04/03/2025

Information Requested	Information Provided
Number of training sessions on record keeping and due diligence carried out between 2014 and 2024	In response to the above request, the Special Verification Office provides training on the full content of regulations relating to money laundering and other assets and the financing of terrorism.
List of international cooperation agreements in the fight against money laundering and asset recovery.	<a href="https://www.sib.gob.gt/web/sib/sistema-prevencion-LD-FT/organismos-internacionales">https://www.sib.gob.gt/web/sib/sistema-prevencion-LD-FT/organismos-internacionales</a>
Number of asset recovery and international cooperation cases in which the IVE has collaborated between 201-2024.	It should be noted that the functions of the Special Verification Office do not include sharing information related to asset recovery with other States. Furthermore, this office does not request mutual legal assistance in accordance with the provisions of Article 34 of the Law Against Money Laundering or Other Assets, since its functions must be carried out strictly within the administrative sphere.

## Second Round of Requests

Institution	SIB (IVE)	Identification Number	No. 8784-2025
Application Date	03/26/2025	Date of Delivery	04/07/2025
Information Requested	Information Provided		
Number of Suspicious Transaction Reports (STRs) submitted to the Special Verification Office between 2022 and 2024, broken down as follows: By banks and financial institutions and by designated non-financial businesses and professions (DNFBPs).	The information was submitted but not broken down.		
Number of deferral orders adopted with respect to transactions reported between 2022 and 2024.	In view of the above, based on the information provided by the Special Verification Authority (IVE), and with regard to the questions asked in sections 2, 3, 4, and 5, we would like to inform you that it is not within the IVE's remit to issue "deferral orders." nor is it authorized to conduct investigations or receive reports of "suspicious cash activities." It also has no knowledge of the processing by the Public Prosecutor's Office of the information that the IVE, in the performance of its duties, submits to it, in accordance with		
Number of investigations initiated directly by the IVE, without a prior Suspicious Transaction Report, during the period 2022–2024.			

Number of reports related to suspicious cash activities at border points, both from declarations and smuggling cases, received between 2022 and 2024.	the provisions of Article 33 of the Law Against Money Laundering or Other Assets and Article 24 of its Regulations.
Number of Suspicious Transaction Reports forwarded to the Public Prosecutor's Office and/or the National Civil Police that have been subject to further analysis between 2022 and 2024.	
Number of full-time employees hired by the Special Verification Department specifically dedicated to preventing and combating money laundering between 2022 and 2024.	With regard to point 6 of your request, in accordance with the final part of point 4 of Article 10 of the Law on Access to Public Information, the Superintendency of Banks is exempt from the obligation to provide this information, since the IVE performs the functions of the State Financial Intelligence Unit.

<b>Institution</b>	SENABED	<b>Identification Number</b>	RESOLUTION UCI/SAIP-0012-2025
<b>Date of Request</b>	03/26/2025	<b>Date of Delivery</b>	04/04/2025
<b>Information Requested</b>		<b>Information Provided</b>	
Total value of assets frozen and administered by the National Secretariat for the Administration of Assets Subject to Forfeiture (SENABED) between 2022 and 2024.		Information not available.	
Total value of assets declared subject to forfeiture (confiscated) and administered by SENABED between 2022 and 2024		The information was submitted.	
Total amount recovered from the administration, sale, or final disposal of assets declared subject to forfeiture between 2022 and 2024.		No information available.	
Total value of assets returned to their owners by court order between 2022 and 2024.			

<b>Institution</b>	MP	<b>Identification number</b>	—
<b>Date of Request</b>	03/26/2025	<b>Date of Delivery</b>	Unanswered request

Information Requested
Number of investigations initiated by the Public Prosecutor's Office based on suspicious transaction reports sent by the Special Verification Office between 2022 and 2024.
Number of full-time employees hired by the Prosecutor's Office for Money Laundering and Other Assets between 2022 and 2024
Number of full-time employees in the Asset Forfeiture Prosecutor's Office between 2022 and 2024.
Number of cases prosecuted based on suspicious transaction reports between 2022 and 2024.
Number of cases prosecuted based on reports of cash transactions between 2022 and 2024.
Number of cases prosecuted by the Public Prosecutor's Office for money laundering or other assets, initiated on the basis of ex officio investigations, between 2022 and 2024.
Number of asset confiscation proceedings related to money laundering or other asset crimes, brought by the Asset Forfeiture Prosecutor's Office, between 2022 and 2024.

Institution	OJ	Identification Number	RESOLUTION UCI/SAIP-0012-2025
Date of Request	03/26/2025	Date of Delivery	04/29/2025
Information Requested		Information Provided	
Number of full-time employees in courts specializing in money laundering and other asset crimes between 2022 and 2024.		Due to the type of record within the Court Management System, it is not possible to disaggregate the information in the manner requested, and therefore it cannot be provided.	
Number of full-time employees in the Judicial Branch's Asset Forfeiture Courts between 2022 and 2024.			
Number of individuals and/or legal entities convicted of money laundering or other asset laundering offenses between 2022 and 2024. Please break down how many were individuals and how many were legal entities.			
Number of convictions for crimes related to money laundering or other assets committed abroad, handed down by Guatemalan courts between 2022 and 2024.		The information was forwarded	
Number of convictions handed down based on investigations originating from suspicious transaction reports between 2022 and 2024.		Due to the type of record within the Court Management System, it is not possible to disaggregate the information in the manner requested, and therefore it cannot be provided.	
Number of convictions broken down by type of crime related to money laundering or other assets, between 2022 and 2024.			
Number of convictions without the benefit of a reduced sentence for crimes of money laundering or other assets considered as the principal offense, between 2022 and 2024.			

Number of convictions without the benefit of a reduced sentence for money laundering or other asset laundering offenses considered as related or underlying offenses, between 2022 and 2024.	
Number of court-ordered asset freezing proceedings in relation to money laundering or other asset crimes between 2022 and 2024.	
Number of judicial decisions on asset forfeiture related to money laundering or other crimes, issued by the Asset Forfeiture Courts between 2022 and 2024.	
Number of requests received from foreign states requesting court orders to freeze assets between 2022 and 2024.	
Total value of assets frozen by court order in proceedings related to money laundering or other assets, between 2022 and 2024.	
Number of requests received from foreign states for the confiscation of assets between 2022 and 2024.	



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