



Analysis of CoSP10 Adopted Resolutions

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Resolution 10/1 “Atlanta 2023: promoting integrity, accountability and transparency in the fight against corruption”

Introduced by: United States of America

Co-sponsors: Armenia, Australia, Brazil, Ecuador, European Union, Honduras, Israel, Japan, Morocco, Norway, Peru, Saudi Arabia, Seychelles, Switzerland, United Kingdom of Great Britain and Northern Ireland

Highlights:

- **Civil society protection and participation in anti-corruption efforts:**

The resolution highlights the importance of States Parties respecting, protecting and supporting civil society’s role in combating corruption. It calls for States Parties to make efforts so that the conditions are present for civil society to effectively contribute to anti-corruption efforts, including the ability to operate independently and without fear of reprisal, and urges States Parties to establish and effectively implement policies and practices to allow civil society to contribute through the full and effective implementation of Article 13:

- The preamble highlights the important role of civil society in combating corruption and promoting accountability: Preambular Paragraph (PP) 13 “*Notes with appreciation* the important role that individuals and groups outside the public sector such as civil society, non-governmental organizations, community based organizations, academia, the private sector, and media play in preventing and detecting corruption thereby promoting accountability, including by identifying, detecting and reporting corruption, as well as by collaborating with States parties on anti-corruption efforts such as increasing transparency, awareness-raising, education and training” and also PP12 “*Emphasizing* that States Parties have the primary responsibility to prevent and combat corruption thereby promoting accountability, including by enabling bodies with anti corruption and oversight responsibilities to carry out their functions effectively and free from undue influence, with integrity and accountability, while respecting, protecting and supporting the role of individuals and groups outside the public sector in the prevention of and fight against corruption, in accordance with article 13 of the Convention.”
- Operative Paragraph (OP) 8 reiterates that the active participation of society is integral to complementing States’ efforts to tackle corruption and to promote transparency, integrity and accountability and urges States Parties to put in place and effectively implement policies and practices that allow individuals and groups outside the public sector such as civil society, non-governmental and community-based organizations, the private sector, academia and media, to be able to contribute, including through full and effective implementation of UNCAC Article 13. This OP addresses a major challenge for civil society - the impediments in law and practice in many countries that constrain civic participation and are contrary to the letter and spirit of the UNCAC, and international human rights standards.
- OP13, building on paragraph 21 of the [UN General Assembly's Special Session against Corruption \(UNGASS\) Political Declaration](#), also addresses the

importance of a safe and enabling environment for civil society. It calls upon States Parties to make efforts so that the conditions are present for individuals and groups outside the public sector, including civil society, NGOs, community-based organizations, the private sector, academia and media, to make an effective contribution to achieving the UNCAC's objectives, including the ability to operate independently and without fear of reprisal because of their efforts to prevent and combat corruption. It also calls for promoting the engagement of youth in combating corruption through awareness-raising and involvement in anti-corruption initiatives.

- OP17 has an important follow-up measure on this topic, requesting that the Working Group on Prevention include the topic of participation of society in combating corruption, as set out in Article 13, at its 15th or 16th meeting (in 2024 or 2025).
- **Access to information and protection of reporting persons:** OP9 calls upon States Parties to effectively implement measures to promote public sector transparency, integrity and accountability, including by ensuring effective public access to information, systems and measures for the protection of reporting persons in line with UNCAC Article 33, codes or standards of conduct for public officials and appropriate disciplinary or other measures against officials who violate them, and promoting integrity, transparency and accountability in the management of public funds.
- **Victims of corruption:** One paragraph in the preamble draws attention to the impacts of corruption on victims. The resolution highlights the importance for States Parties to consider the impact of corruption offences on victims in their measures to prevent, investigate, and prosecute corruption offences and also to consider the impact of corruption offences on victims in their domestic efforts to combat corruption. There is not a corresponding operative paragraph (OP) in the resolution that could have called for States Parties to address this issue by adopting a victim-centered approach to anti-corruption efforts.
- **Asset recovery:** OP11 recognizes the importance of asset recovery and calls upon further improving implementation of UNCAC measures for asset recovery and return, including through effective, efficient and responsible international cooperation. OP6 urges States Parties to provide each other with the widest measure of mutual legal assistance in investigations, prosecutions and judicial proceedings in relation with the offences covered in the Convention and in the recovering and the returning of proceeds of crime. An important way to improve the asset recovery and return process is by ensuring transparency and accountability at all stages of asset recovery and return, with the close involvement of civil society.
- **Strengthen capacity of law enforcement, anti-corruption authorities and criminal justice institutions:** OP7 urges States Parties to strengthen the capacity of law enforcement authorities to successfully investigate, prosecute and adjudicate corruption-related offenses, including those involving illicit financial flows. The OP also calls for allocating sufficient resources and providing adequate and effective capacity-building and training for anti-corruption authorities and criminal justice institutions, including judicial and prosecutions services, to effectively investigate and prosecute those offences, without prejudice to the independence of the authorities and institutions involved in the fight against corruption.

- **UNCAC’s Implementation Review Mechanism:** OP4 recognizes the role of the UNCAC Implementation Review Mechanism (IRM) in accelerating progress with UNCAC implementation and “encourages States parties to complete their respective reviews in a timely manner, to follow-up on the conclusions and observations from the review process, and to consider publishing, on a voluntary basis, those conclusions and observations themselves”. States Parties are already required to publicize the conclusions and observations from their country reviews on the country profile page of UNODC’s website. This OP does not include new commitments to strengthen the IRM, or to address the IRM’s shortcomings by increasing transparency (for example, by requiring that full country review reports are published as is done in other anti-corruption monitoring mechanisms), and promoting meaningful civil society participation in the country review process and follow-up measures.
- **NGO briefing:** OP14 requests the secretariat to continue to hold informal briefings with NGOs in line with CoSP resolution 4/6, on the margins of UNCAC’s Implementation Review Group’s sessions. However, the OP provides no new commitments to improve the NGO briefing to promote meaningful dialogue between NGOs and States Parties or to provide greater access to the UNCAC subsidiary bodies, where non-governmental stakeholders are not allowed to participate as observers.

Follow-up measures:

- **Civil society participation on the Working Group on Prevention’s agenda:** OP17 requests the Open-Ended Intergovernmental Working Group on Prevention (Working Group on Prevention) to include the topic of Article 13, the participation of society in preventing and fighting corruption, on its agenda for either its 15th or 16th meeting (in 2024 or 2025). This is an important follow-up action to increase awareness and build greater support for meaningful civil society participation in anti-corruption efforts. The discussion in the Working Group should include civil society representatives and include a focus on ensuring a safe and enabling environment for civil society to effectively contribute to these efforts, as called for in OPs 8 and 13 of this resolution.
- **Technical assistance:** OP15 calls upon States Parties to afford one another the widest measures of technical assistance, including material support, capacity building and training, especially for the benefit of developing countries.
- **Measurement of corruption:** OP16 requests UNODC to continue coordination and cooperation across the UN system to support the efforts of the States Parties to measure corruption.
- **Report on progress:** OP18 requires the CoSP Secretariat to provide a report on progress made and challenges with implementation of the resolution for the 11th CoSP.

What is missing:

- Language on accountability measures was weakened in the final text, so there is less focus on enforcement mechanisms with penalties and sanctions to promote accountability. The resolution does not cover other accountability measures including denying safe havens to corrupt actors through the use of visa restrictions, as well as measures to tackle corruption involving vast quantities of assets.
- The declaration does not call upon States Parties to require financial and asset disclosure for public officials, an important accountability measure for addressing corruption in the public sector.

- Despite strong calls from civil society, the declaration includes no language calling for countries to strengthen transparency and oversight of political financing, which is key for accountability.
- Language proposals on the threats posed by corruption to democracy, human rights, national and global security and its impacts on marginalized groups did not make it into the final declaration. PP4 is the only reference to human rights that is in the final resolution, which reiterates concern about the negative impact of wide-spread corruption on the enjoyment of human rights and fundamental freedoms. A suggested PP welcoming the 75th Anniversary of the Universal Declaration of Human Rights did not make it into the final draft.
- Civil society recommendations to include language proposals relating to the role of corruption facilitating crimes that affect the environment were not included in the final declaration.

Resolution 10/2 “Strengthening the implementation of the United Nations Convention against Corruption in small island developing States”

Introduced by: Kiribati

Co-sponsors: Australia, Japan, Nauru, New Zealand, Papua New Guinea, Samoa and Vanuatu

Highlights:

- **UNCAC Implementation:** This resolution follows on [Resolution 8/11](#), with a similar focus on promoting UNCAC implementation in small island developing States. It urges States Parties and interested donors to support small island developing States Parties in UNCAC implementation and calls for small island developing States Parties to actively participate in the UNCAC’s IRM and to implement recommendations arising from country reviews.
- **Whistleblower protection:** OP5 focuses on whistleblower reporting and protection and the effective right to information, which was not included in Resolution 8/11. The OP encourages small island developing States to consider establishing and developing in line with article 33 of the Convention, confidential, safe and secure reporting systems, effective right-to-information mechanisms, protection programmes for reporting persons, including protected reporting systems, and effective witness protection measures, and to increase the awareness and accessibility of these measures.
- **Environment and Climate Change:** There is an important OP on using anti-corruption frameworks to protect the environment and address climate change and its impacts. OP7 is similar to OP7 in Resolution 8/11 but has new language added on climate change (new language in bold): “7. Urges small island developing States to strengthen and effectively implement anti-corruption frameworks as part of the steps taken to enhance good governance and the **rule of law** in the area of ocean and land resources management, including in **climate change adaptation and mitigation activities**, with the aim of enhancing and building inclusive resilience to the impacts of climate change and natural disasters in those States, with the support of the international community and relevant United Nations entities and regional bodies;”
- **Civil society participation:** There are two OPs focused on civil society, including OP8, consistent with UNCAC Article 13, on promoting participation of individuals and groups

outside the public sector, such as civil society, non-governmental organizations, community-based organizations, the private sector, young people and the media, in the prevention of and fight against corruption and to raise public awareness, and OP9 which encourages small island developing States to engage in a whole-of-society approach to prevent and combat corruption, including through broad and inclusive participation in the development and implementation of national anti-corruption strategies and policies, including through legislation. OP6 calls for making use of opportunities for cooperation and peer learning through existing practitioner-based networks and to further share with one another information, research, best practices and lessons.

Follow-up measures:

- **Technical assistance:** OP12 urges States Parties to provide technical assistance to small island developing States to implement UNCAC, with the assistance of UNODC and other technical assistance providers.
- **Reporting on progress:** OP11 requests that the Secretariat submit to the CoSP a report on the progress made and challenges with implementation of the resolution.

What is missing:

- **Action by all States Parties to combat corruption driving the climate crisis:** The resolution's OP7 urges small island developing States, but not all States Parties to take action to strengthen and implement anti-corruption frameworks in order to enhance good governance and the rule of law to protect the environment, including in climate change adaptation and mitigation. Greater measures are needed urgently by all States Parties to apply the UNCAC provisions to tackle corruption that harms the environment and is driving the climate crisis.

Resolution 10/3 “Follow-up to the Marrakech declaration on the prevention of corruption”

Introduced by: Morocco

Co-sponsors: Armenia, Australia, Burkina Faso, El Salvador, Pakistan, Qatar, Russian Federation, Saudi Arabia, United Kingdom of Great Britain and Northern Ireland and Yemen

Highlights:

- **Civil society:** Minimal references are made to civil society, similar to those in CoSP [resolution 9/6](#). However, there is now a focus on women and youth that was not in the previous resolution. The term “stakeholder”, which could also refer to non-governmental stakeholders, appears three times: in the preamble and OPs 8 and 32. OP 32 requests that the UNODC, in close consultation with States Parties and in collaboration with relevant stakeholders, promote education on the rule of law, anti-corruption and crime prevention and criminal justice. Other references to civil society or stakeholders include:
 - There is an important follow-up measure on understanding the **negative impacts of corruption on women and youth** (OP15) and their role in anti-corruption efforts.
 - OP8 encourages States Parties to **enhance coordination between all national stakeholders to strengthen anti-corruption policies and**

strategies, taking advantage of good practices and lessons learned, and by implementing IRM recommendations. “National stakeholders” should include civil society organizations and other non-governmental stakeholders, which have a crucial role to play in corruption prevention and in the follow-up to recommendations in country reviews. OP33 includes the following action that should involve civil society: “...urges States parties to consider supporting relevant programmes, projects, task forces, expert groups and existing initiatives at the national, regional and international levels that contribute to the prevention of corruption in sport...”

- OP10 welcomes the UNODC’s launch of its anti-corruption education and youth empowerment initiative ([GRACE initiative](#)) and encourages States Parties to support this.
- There is one OP focused on **civil society** that is the same as in Resolution 9/6, which encourages States Parties to take measures to promote the active participation of individuals and groups outside the public sector, such as civil society, the private sector, academia, NGOs and community-based organizations, in the prevention of and fight against corruption, and to take into consideration, the important role of the media in raising public awareness regarding the existence, causes and gravity of and the threat posed by corruption.
- **Addressing conflicts of interest:** OP31 calls upon States Parties to promote the adoption, maintenance and strengthening of systems that promote transparency and prevent conflicts of interest and to make use of innovative and digital instruments in this field.
- **Addressing emerging challenges:** OP8 addresses emerging challenges including new forms of economic and financial crime and linkages with corruption and other forms of transnational crime.
- **Public procurement:** OP 23 calls for strengthening measures to prevent corruption in the public procurement process and in public finance, as well as ensuring access to information, while OP24 encourages States Parties to “include anti-corruption provisions in contracts and, when awarding public procurement contracts, to take into account whether natural or legal persons have been determined to have committed acts of corruption and any mitigating factors, as appropriate, and to consider establishing appropriate registries, in accordance with domestic law, while respecting the protection of personal data and privacy rights;” (these provisions are the same as OP 18 & 19 respectively in Resolution 9/6).
- **Human rights:** There is one mention of human rights in the preamble, which is the same as in Resolution 9/6: “Stressing that preventive measures are one of the most effective means of countering corruption, and recalling in this regard the commitment to prevent and combat corruption in a manner consistent with the obligations of Member States with regard to and with respect for all human rights, justice, democracy and the rule of law at all levels.”

Follow-up measures:

- **Hold discussion on negative effects of corruption on women and youth:** OP 15 relates to civil society, specifically women and youth, and requests the Working Group on Prevention to consider including as a topic for discussion at its 15th meeting the

negative effects of corruption on women and youth and the role played by women and youth in preventing and combating corruption. The Working Group on Prevention's discussion of women and youth in corruption prevention (OP15) should include a focus on ensuring a safe and enabling environment for women, youth and other vulnerable groups to be able to contribute to preventing corruption and addressing its negative impacts.

- **Share good practices and challenges:** OP6 encourages States Parties to share information on good practices, lessons learned and challenges in identifying interlinkages and promoting synergies between preventive and law enforcement approaches to corruption, and requests the Secretariat to continue its efforts to gather, systemize and disseminate information. OP14 tasks UNODC with continuing its efforts to gather and disseminate information, in close consultation with States Parties, on good practices related to the management of public finances, and to provide States Parties with technical assistance and capacity-building to implement the UNCAC. OP9 encourages States parties to continue to voluntarily provide to the secretariat information on challenges and good practices in anti-corruption awareness-raising, education, training and research, and to continue and enhance the sharing of knowledge.
- **Provide technical assistance, capacity-building and training:** OPs 34 and 35 task UNODC with providing technical assistance, capacity-building initiatives and training programs, along with other relevant international organizations and institutions, such as IACA, to increase public awareness, integrity and knowledge to prevent and combat corruption. UNODC should also continue to provide and develop capacity building initiatives, including guidance notes on Article II implementation and technical tools, on preventing good practices, ideally to identify comparative good practices and facilitate exchange of expertise and lessons learned among States Parties. OP37 requests the Secretariat to continue, in close cooperation with multilateral and bilateral assistance providers, to provide technical assistance to States Parties, in particular developing countries, to advance Chapter II implementation, including tailored assistance for participation in the process for the review of Chapter II of the Convention.
- **Report on implementation:** OP39 requests the Secretariat to report to the Working Group on Prevention on implementation of the resolution at its 15th and 16th meetings and to CoSP11.

What is missing:

- While there two PPs and OP33 focused on combating corruption in sports, the resolution does not address important corruption prevention challenges in other sectors such as ensuring transparency in political finance by strengthening UNCAC Article 7.3 and preventing corruption that facilitates environmental crimes and other environmental harms.
- While OP8 encourages States Parties to promote the active participation of civil society in preventing corruption, it does not call for States Parties to ensure a safe and enabling environment for civil society actors, including civil society organizations, the media, academia and the private sector, to be able to carry out important corruption prevent work.
- There is no explicit language on involving civil society actors in the follow-up actions, including technical assistance, capacity building, training and collection of good

practices, despite the valuable expertise, and perspectives non-governmental stakeholders provide on corruption prevention.

Resolution 10/4 “Methodologies and indicators for measuring corruption and the effectiveness of anti-corruption frameworks”

Introduced by: Saudi Arabia

Co-sponsors: Brazil, Egypt, Honduras, Morocco, Qatar and Yemen

Highlights:

- **Civil society:** There is one mention of civil society in the preamble, but not in the OPs: “Reaffirming its encouragement to States parties to consider working with other relevant stakeholders, including the private sector, academia and civil society, in the development of methodologies and indicators to measure corruption, in accordance with the fundamental principles of their domestic law”.
- **Maintaining repositories of data on corruption cases:** OP6 invites States Parties to consider establishing and/or maintaining repositories of relevant data on corruption cases and anti-corruption efforts, to be used within the voluntarily utilized methodologies and indicators for measuring corruption risks, trends and prevalence, as well as for assessing the effectiveness of their policies and actual measures to combat corruption.

Follow-up measures:

- **Working Group on Prevention focus on measurement corruption:** OP7 requests the Working Group on Prevention to discuss measurement of corruption as a topic at its 15th meeting (to be held in 2024), to share experiences on the development and implementation of innovative national and international measures to prevent corruption, including good practices, lessons learned and challenges in measuring corruption.
- The resolution requests the UNODC to do the following:
 - **Knowledge sharing and collaboration:** OP11 focuses on facilitating knowledge-sharing and collaboration among Member States and relevant stakeholders in the development, refinement and utilization of corruption measurement frameworks and methodologies, including through regional and international workshops, seminars and conferences. NGOs/experts could become involved in these efforts as relevant stakeholders.
 - **Technical assistance and capacity building:** OP12 requests UNODC to provide technical assistance and knowledge tools through its platforms, including through the Global Resource for Anti-Corruption Education and Youth Empowerment initiative, (GRACE Initiative) and capacity-building programmes to support research into corruption measurement, particularly in developing countries.
 - **Non-binding guidelines:** OP8 requests UNODC to collect data and act as a repository for the development of non-binding guidelines to assist States Parties in utilizing various methodologies and indicators for measuring corruption risks, trends and prevalence, and for assessing the effectiveness of their policies and measures.
 - **Report on resolution implementation:** OP10 requests that the UNODC collect information provided by States Parties to report on the progress made

and the challenges encountered in the resolution's implementation to future sessions of the Conference at its future sessions and to its relevant subsidiary bodies.

What is missing:

- The resolution does not include civil society in the OPs and follow-up measures, despite the significant and groundbreaking work and contributions of civil society organizations, academia and other non-state actors in measuring corruption and assessing the effectiveness of anti-corruption laws, regulations and practices.

Resolution 10/5 “Measures to address corruption involving organized criminal groups”

Introduced by: Italy, Mexico

Co-sponsors: Australia, Brazil, Chile, European Union, Honduras, Japan, Morocco, Switzerland and United Kingdom of Great Britain and Northern Ireland

Highlights:

- See [Global Initiative against Transnational Organized Crime's analysis](#) of the resolution.
- **Protecting and promoting the role of civil society and the media:** Two OPs focus on providing a safe and enabling environment for civil society and journalists working to combat corruption involving organized criminal groups. OP11 encourages States Parties to provide a safe and adequate environment to journalists who report on corruption involving organized criminal groups and to investigate, prosecute and punish threats and acts of violence, falling within their jurisdiction, committed against them. OP12 focuses on promoting the active participation of civil society in efforts to combat and prevent corruption, and raising awareness of corruption including when involving organized criminal groups and making efforts so that “the conditions are present for their effective contribution to achieving the UNCAC’s objectives, including the ability to operate independently and without fear of reprisal because of their efforts in that regard.
- **Whistleblower reporting and protection:** Two OPs encourage countries to take measures on whistleblower protection and reporting as it relates to corruption involving organized criminal groups. OP9 encourages States Parties to “take appropriate measures for the protection of reporting persons, witnesses, experts, victims insofar as they are witnesses, and, as appropriate, their relatives and other persons close to them, in cases of corruption involving organized criminal groups”, while OP10 further encourages countries to establish and promote the use of appropriate measures and systems to safely and confidentially report cases of corruption involving organized criminal groups to competent authorities.
- **Human Rights:** PP9 addresses human rights, recalling States Parties pledge in the UNGASS Political Declaration’s commitment “to prevent and combat corruption and strengthen international cooperation in a manner consistent with their obligations with regard to and respect for all human rights, justice, democracy and the rule of law at all levels”.
- **Tackling the role of enablers:** For the first time in a CoSP resolution, the specific intermediaries that facilitate corruption are named in an OP. OP17 encourages States Parties “to strengthen, in accordance with the Convention, comprehensive domestic

regulatory and supervisory regime for banks and non-bank financial institutions, including natural or legal persons that provide formal or informal services for the transmission of money or value and, where appropriate, **other bodies particularly susceptible to money-laundering, within their competence, including legal, accounting, real estate and corporate service providers**, in order to assess and address consistent with domestic law their potential role in facilitating or enabling corruption offences involving organized criminal groups and the laundering and transfers of proceeds of crime as well as illicit financial flows derived from proceeds of crime”.

- **Asset recovery:** There are two OPs that address asset recovery and return in relation to corruption involving organized criminal groups. OP18 urges States Parties to afford one another the widest measure of mutual legal assistance (MLA) through digital means, with respect to investigations, prosecutions and judicial proceedings in relation to corruption involving organized criminal groups, including for the purpose of asset recovery, consistent with States Parties’ obligations as set forth in the UNCAC and other relevant bilateral and multilateral instruments to which they are party to, such as the UN Convention against Transnational Organized Crime (UNTOC). OP16 focuses on States Parties taking measures to trace, freeze, seize and confiscate the proceeds of crime and to return and dispose of these assets in accordance with UNCAC Article 57, in cases of corruption that involve organized criminal groups.
- **Beneficial ownership:** OP21 makes an important link to the use of beneficial ownership information to investigate and prosecute corruption involving organized criminal groups. It encourages States Parties to ensure or continue ensuring that domestic competent authorities have timely access to adequate, accurate and up-to-date beneficial ownership information to investigate and prosecute corruption involving organized criminal groups and to identify, recover and return the proceeds of crime.
- **Public procurement:** Two OPs include a focus on strengthening the public procurement process to address corruption linked to organized criminal groups. OP2 calls upon States Parties to develop and foster measures for strengthening the integrity of their public sector institutions and public procurement processes, including through codes of conduct and measures to manage and address conflicts of interest for public officials, to prevent and combat corruption involving organized criminal groups and OP6 calls upon States Parties to take appropriate measures to identify, assess, mitigate and manage corruption risks in the public sector and to enhance the capacities of public institutions, including in their procurement processes, to prevent and address the infiltration of organized criminal groups by strengthening policies that promote good governance, the rule of law, transparency and accountability.
- **Victims of crime:** OP13 encourages States Parties “to leverage a multi-stakeholder approach to anti-corruption policies and programmes for supporting victims of crime”. Victims of crime are also referenced in OP9 related to protecting those who report corruption involving organized crime. We urge States Parties to adopt a multi-stakeholder approach in their countries by establishing and using legal frameworks to enable and facilitate the participation of victims of corruption, including victims of corruption involving organized crime, at all stages of criminal, civil, forfeiture, and administrative proceedings, and to grant non-governmental organizations legal standing to represent in any legal procedure the interests of individual and collective victims.

- **Investigating corruption cases involving organized criminal groups:** OP 14 focuses on the need for inter-agency investigative coordination at the domestic level, including through carrying out joint investigations. OP15 encourages States Parties to consider, in accordance with article 49 of the Convention, concluding bilateral or multilateral agreements or arrangements to investigate cases of corruption involving organized criminal groups through joint investigations which may also be done on a case-by-case basis and to make full use of existing facilitation mechanisms to do so. Article 49 (also see UNTOC Article 19) is an important and underutilized UNCAC article to combat corruption involving organized criminal groups, including in relation to corruption that facilitates environmental crime, which often involves organized criminal groups.

Follow-up measures:

- **Collect good practices and challenges:** OP26 directs the Open-ended intergovernmental Expert Meeting on International Cooperation to include as a topic for discussion at its 14th meeting challenges and good practices with international cooperation to address corruption involving organized criminal groups, including the transnational nature of those crimes.
- **Develop conclusions to strengthen international cooperation:** OP26 also directs the same Expert Meeting, with the support of the Secretariat, to collect best practices and challenges from States Parties on this issue, and to analyze what is submitted by States Parties, drawing on this input to develop a collection of good practices and conclusions for strengthening international cooperation to effectively prevent, identify, investigate and prosecute corruption involving organized criminal groups, including the transnational nature of those crimes.
- **Thematic discussion on the topic:** OP27 directs the Working Group on Prevention to hold, during its 16th meeting (2025) a thematic discussion on the issue and to bring the outcomes of this thematic discussion to the attention of the Open-ended Intergovernmental Expert Meeting to enhance international cooperation for the development of the collection of good practices and conclusions.
- **Provide technical assistance:** OP12 requests the UNODC, in close cooperation with bilateral and multilateral technical assistance providers, to continue to provide technical and material assistance to implement the resolution, and consider involving groups outside the public sector in technical assistance programs.

What is missing:

- There are no specific references or calls to action in the PPs or OPs on preventing and combating corruption involving organized criminal groups that enables environmental crime and other environmental harms.
- The resolution does not include specific measures to promote cooperation and coordination between the UNCAC and UNTOC. Such measures were initially included in earlier drafts, for example proposals to have joint meetings or back-to-back meetings of the two processes. Greater linkages between the two fora will help bolster efforts to tackle corruption involving organized criminal groups.
- While OP12 encourages States Parties to consider involving groups outside the public sector in technical assistance programs, civil society is not included in the resolution's other follow-up measures.

Resolution 10/6 “Enhancing the use of beneficial ownership information to strengthen asset recovery” (as a follow-up to CoSP resolution 9/7)

Introduced by: Nigeria

Co-sponsors: Ghana, Morocco and United Kingdom of Great Britain and Northern Ireland

Highlights:

- See [Open Ownership’s analysis](#) of the resolution.
- **Consistency with Financial Action Task Force recommendations:** The resolution brings the UNCAC fora in line with the [Financial Action Task Force’s](#) standards related to collecting adequate, accurate and up-to-date beneficial ownership (BO) information.
- **Making data searchable and maintaining historical records of BO information:** OP1 calls upon States Parties to ensure or continue ensuring access to adequate, accurate and up-to-date beneficial ownership information of legal persons and legal arrangements, and consider maintaining historical records, that are searchable by domestic competent authorities, including financial intelligence units and tax administrations.
- **Access to beneficial ownership information by public procurement bodies:** OP8 is a new and important commitment urging States Parties to take measures to facilitate access to beneficial ownership information by domestic public procurement authorities.
- **Removing obstacles and challenges:** OP15 calls upon States parties to remove obstacles and challenges hindering access to and the use of adequate, accurate and up-to-date beneficial ownership information by domestic competent authorities in a timely manner that can be used to detect corruption and identify, recover and return assets.
- **Civil society participation:** The preamble text recalls the UNGASS Political Declaration and appreciates the important role of civil society, academia, the private sector and the media in identifying, detecting and reporting on corruption cases and its commitment to promoting the active participation of civil society in combating corruption and raising awareness. OP9 urges States Parties to take appropriate measures to promote the active participation of individuals and groups outside the public sector in fighting corruption. See also a reference to “experts” in OP20 (elaborated below in the “follow-up actions” section of this resolution analysis).
- **Vast quantities of assets:** OP13 urges States Parties to increase their efforts to prevent and counter corruption that involves vast quantities of assets, noting that no country alone can effectively combat complex cases involving multiple jurisdictions, and that international cooperation and technical assistance are needed in the prevention of and fight against corruption, including asset recovery.

Follow-up measures:

- **The topic of BO is in the work plan for 2024-2025 for both the Working Group on Asset Recovery and the Working Group on Prevention.** The resolution includes a new follow-up measure to include BO in the workplan of the Working Group on Prevention, which will further help advance efforts to better utilize beneficial ownership information to prevent corruption. [Resolution 9/7](#) included BO only in the Working Group on Asset Recovery’s workplan. The discussion should focus on good practices

and challenges on BO information to detect, deter and prevent acts of corruption and to enhance asset recovery and return.

- **Collect and update information:** OP19 requests the Secretariat to collect and update information provided by States Parties on maintaining a registry or alternative mechanism on beneficial ownership information, with information on how to make requests for such information, and to report on progress made in this regard to the Conference at its future sessions and to its relevant subsidiary bodies (this was also included in Resolution 9/7).
- **Convene intergovernmental meeting with experts:** OP20 requests UNODC to convene an intergovernmental meeting with the participation of relevant experts, in close coordination with States Parties, to identify and share best practices and challenges in the use of BO information, including for the recovery and return of assets, and develop case studies for States Parties on best practices and challenges identified. “Relevant experts” may also refer to non-governmental stakeholders.
- **Technical assistance and capacity-building:** OP21 requests UNODC to continue providing technical assistance, capacity-building and material support with regard to establishing and implementing domestic beneficial ownership information mechanisms to facilitate the recovery and return of the proceeds of crime.

What is missing:

- There is no commitment for States Parties to have free, online, searchable central registers with standardized data to ensure that all relevant stakeholders can efficiently access and use BO information, including foreign government authorities and civil society actors. Civil society, journalists, the private sector, academia and other non-governmental stakeholders have a critical role to play in using beneficial ownership information to expose and combat corruption.
- Explicit language to include civil society in follow-up actions, for example, meetings, collection of good practices and challenges, did not get in the final resolution. (OP20 states “experts” as a compromise language that should also refer to individuals outside the public sector).
- There is no OP calling for verification of beneficial ownership information. However, resolution 9/7 includes OP13 which encourages States Parties to consider developing mechanisms for relevant domestic authorities or entities to verify or check beneficial ownership information provided by legal persons and legal arrangements.

Resolution 10/7 “Promoting international cooperation in civil and administrative proceedings related to corruption as provided in the United Nations Convention against Corruption”

Introduced by: Ecuador

Co-sponsors: Brazil, Morocco, Panama, Saudi Arabia

Highlights:

- **Asset recovery:** OP8 reiterates [Resolution 7/1](#) on Strengthening mutual legal assistance (MLA) for international cooperation and asset recovery, which urges States Parties to remove barriers; and OP5, which urges Member States to provide each other with the widest possible assistance in investigations of and proceedings in civil and administrative matters relating to corruption offences committed by natural or legal

persons, including through MLA, for the detection of corruption offences, the identification, freezing and confiscation of assets, and the other purposes established in article 46, paragraph 3, of the Convention;

- **Beneficial ownership:** OP6 urges States Parties to provide domestic competent authorities with timely access to adequate, accurate and up-to-date beneficial ownership information.
- **Granting MLA requests in a timely and effective manner:** OP7 encourages States Parties, as may be necessary, to consider the possibility of concluding multilateral, regional or bilateral treaties, agreements or arrangements, or inter-agency agreements, on civil and administrative matters relating to corruption, including international cooperation, in order to promote the legal basis for granting MLA requests in a timely and effective manner.
- **Strengthening cooperation with other international organizations:** OP10 invites States Parties to strengthen cooperation with relevant international organizations in fighting against corruption, to advance in areas such as investigation and the exchange of information between countries, OP9 invites States Parties to encourage their competent authorities to join and enhance their coordination with relevant existing networks and forum such as the Global Operational Network of Anti-Corruption Law Enforcement Authorities and the International Criminal Police Organization, to strengthen communication and the exchange of information, with a view to successfully concluding inquiries and proceedings or formulating MLA requests, including in civil and administrative matters.

Follow-up measures:

- **Share good practices and results:** OP11 encourages States Parties, while protecting the confidentiality of ongoing investigations, to share, at the Open-ended Intergovernmental Expert Meeting to enhance International Cooperation under the UNCAC, good practices on MLA requests made and the results obtained regarding civil and administrative proceedings related to corruption.
- **Collect information/statistics on MLAs and provide to Secretariat:** OP12 urges States Parties that apply MLA procedures to civil and administrative proceedings, to voluntarily collect information, including statistics on MLA received, provided and denied in civil and administrative proceedings, as well as explanations of reasons for denial, and to provide those statistics to the Secretariat in order to contribute to its preparation of relevant studies and reports.

Resolution 10/8 “Protection of reporting persons”

Introduced by: Serbia and State of Palestine

Co-sponsors: European Union, Norway, Russian Federation, Saudi Arabia and Thailand

Highlights:

- **First-ever dedicated resolution whistleblower reporting and protection.** The resolution **acknowledges the term “whistle-blower”** in PP9, with concrete follow-up measures to promote efforts to protect reporting persons in line with best practices.
- **Scope of whistleblower protection rights:** The resolution extends the scope of whistleblower protection rights to cover all affected professionally by wrongdoing, not just employees.

- **Implement Article 33:** OP1 calls upon States Parties to continue their efforts to implement UNCAC Article 33 and to continue to develop appropriate measures to fully and effectively provide protection against unjustified treatment for all persons who, on reasonable grounds, expose or report corruption and related offences to competent authorities, and to extend the protection, when appropriate, to their relatives and other persons close to them.
- **Clarifies the notion of good faith:** The resolution includes OP14 that clarifies the notion of good faith for reporting corruption cases. According to [Government Accountability Project's \(GAP\) analysis](#) of the resolution: "Among the biggest victories in the resolution is OP14, which clarifies that good faith, when used in national frameworks, means a reasonable belief that the information reported is true, without consideration of the personal reasons that may be behind the report."
- **Protections for whistleblowers:** OP6 calls upon States Parties to ensure that all relevant protections are available to those who report corruption and may suffer unjustified treatment, including workplace retaliation or actions that can result in reputational, professional, financial, social, psychological and physical harm. In OP11, States Parties are invited to consider enhancing domestic legislation, such as employment legislation, to ensure the protection of any reporting person, particularly those who report in their professional context or workplace environment.
- **Complaint intake systems:** OP12 calls upon States Parties to establish, facilitate and maintain complaint intake systems that allow reporting persons in their professional context or workplace environment to report directly to law enforcement or other relevant authorities, without the need to exhaust internal reporting systems first.
- OP10 encourages States Parties to ensure that **individual legal or contractual obligations, such as confidentiality or non-disclosure agreements, cannot be used to conceal corrupt acts from scrutiny** in order to deny protection or penalize reporting persons for reporting information on corruption-related offences to the competent authorities.
- **Increase public awareness:** OP2 urges States Parties to increase public awareness of means for reporting instances of corruption, including by disseminating information regarding the rights and responsibilities of reporting persons.
- **Participation of Civil society:** The preamble in PP13 acknowledges the important contribution of individuals and groups outside the public sector, such as the private sector, civil society, non-governmental organizations, community-based organizations and the media, in supporting States Parties in fighting corruption, including by raising awareness of matters relevant to the protection of reporting persons, in line with UNCAC Article 13. OP5 encourages States Parties to consider options to provide legal advice to persons who consider reporting corruption and ways of cooperating with competent authorities and other legal experts or professionals outside the public sector. There is also a follow-up action for UNODC to convene an intergovernmental meeting with relevant experts on the issue, which should include civil society (see Follow-up actions below).

Follow-up measures:

- **Technical assistance and capacity building:** OP17 requests UNODC to continue to expand technical assistance and capacity building to States Parties to support their capacity to protect reporting persons.

- **Convening of intergovernmental meeting with relevant experts:** OP18 requests UNODC to convene an intergovernmental meeting with the participation of relevant experts, in close coordination with States Parties, to identify and share best practices and challenges in protection of reporting persons and to develop a **study for States Parties on best practices and challenges** identified.
- **Panel discussion on good practices and challenges:** OP19 requests UNODC to provide a report on the findings of the study to the Working Group on Prevention and for the WG to **hold a panel discussion on challenges and good practices** in the protection of reporting persons.

What is missing:

- Civil society stakeholders are not explicitly mentioned as a stakeholder that should be included in the development of the study on best practices and challenges in OP19.
- There is no specific language in the resolution calling for safe and inclusive reporting channels that are gender-sensitive, according to best practice. OP4 does encourage States Parties to consider that all reporting channels take into consideration good practices related to protecting reporting persons.
- There is no OP calling for States Parties to put in place effective, proportionate and dissuasive penalties for those who retaliate against reporting persons.
- The resolution does not address that the burden of proof in whistleblower retaliation cases should be placed on the defendant to establish that the detriment is not linked in any way to the disclosure.
- There could be more explicit text to reflect that a full range of remedies, covering all direct, indirect, past, and future consequences of unfair treatment, should be provided.

For more information on these recommendations, please see the [Open letter to UNCAC States Parties](#), a Call to Action at the 10th UNCAC Conference of States Parties to Enhance the Protection of People who Report Corruption (Whistleblowers).

Resolution 10/9 “Promoting transparency and integrity in public procurement in support of the 2030 Agenda for Sustainable Development”

Introduced by: France

Co-sponsors: Australia, Brazil, European Union, Honduras, Lebanon, Morocco, Norway, Peru, Switzerland and United Kingdom of Great Britain and Northern Ireland

Highlights:

- See [Open Contracting Partnership’s \(OCP\) analysis](#) of the resolution and civil society’s [Open Letter to UNCAC States Parties: Advance strong resolution on public procurement](#).
- **Public procurement laws:** The resolution in OP1 urges States Parties to develop easily and publicly accessible, clear, transparent and consistent public procurement laws, regulations and procedures, to consolidate them domestically and to make them available online in a timely manner.
- **Open, Equitable and Fair Competitive Tendering Processes:** OP6 calls upon States Parties to establish appropriate systems of procurement, based on transparency, competition and objective criteria in decision-making, that are effective in preventing corruption in accordance with UNCAC article 9, paragraph 1, and OP7 emphasizes the need for States Parties to ensure open, equitable and fair competitive

tendering processes by publishing clear selection criteria and methods for awards, and recommends that strict and limited criteria be established to delineate exceptions to competitive tendering processes and that such exceptions be publicly disclosed.

- **Sanctions:** OP15 encourages States Parties to ensure that providers of goods or services that have committed or are liable for an act of corruption are subject to effective, proportionate and dissuasive criminal or noncriminal sanctions, including where appropriate, debarment.
- **Training and Tools:** OPs 5 and 6 focus on providing adequate training and tools for officials involved in public procurement, with OP5 urging States Parties to implement or improve periodic training programmes for public officials, in particular those in positions vulnerable to corruption in public procurement, to enhance their awareness of the risks of corruption inherent in the performance of their functions, with specific reference to resolving real-life situations, and to enable them to meet the requirements for the correct, honourable and proper performance of public functions.
- **Addressing conflicts of interests:** OP3 focuses on the need for States Parties to adequately address and prevent conflicts of interests such as disclosing of private interests that could improperly influence the performance of official duties.
- **Integrated electronic procurement systems that publish open data on the whole procurement cycle:** OPs 8 and 9 encourage States Parties to design and make use of integrated electronic procurement systems that collect, manage, simplify, standardize and publish open data on the whole procurement cycle, in a timely manner and in a user-friendly format, and to make use of integrated electronic procurement systems supporting analysis of procurement data and automated risk indicators, such as early warning methodologies or other means of detecting and reporting potential suspicious activities.
- **Gender and inclusion:** The preamble expresses concern about the negative effects that corruption in public procurement has on small businesses, women-owned businesses and for people in vulnerable situations, and has a corresponding OP21 that encourages States Parties to adopt procurement policies which promote fair competition, in particular regarding the award of public contracts to micro, small and medium enterprises and businesses owned by women and persons in vulnerable situations.
- **Civil society:** Several OPs address the role of civil society and the public in public procurement:
 - OP2 calls upon States Parties, in accordance with UNCAC article 5, to develop and implement or maintain effective, coordinated anti-corruption policies that promote the participation of society,
 - OP17 further encourages States Parties to foster transparency through effective and inclusive public participation across the whole public procurement cycle to better understand public procurement and allow the public to monitor the use of public funds,
 - OP19 includes a commitment for States Parties to ensure that the competent oversight authorities, including supreme audit institutions, have the necessary resources for assessing, as part of their audits of public bodies, the governance, the processes implemented for public procurement and the quality of internal control, providing recommendations, acting upon public feedback and civic

monitoring, and in the event of alleged corruption, investigating or reporting to the competent authorities for investigation.

Follow-up measures:

- **Puts public procurement on the Working Group on Prevention’s agenda:** OP23 requests that prevention of corruption in procurement at various governmental levels is on the agenda for its 15th and 16th meetings (2024 and 2025), including discussion on good practices, challenges, and lessons learned and the use of information and communication technologies. (OP23)
- **Focuses on public procurement through the whole cycle and consider open standards:** Another strength of the resolution is that the follow-up actions involve looking at public procurement through the whole cycle and consider relevant open standards. OP24 requests the Working Group on Prevention to carry out the following concrete actions:
 - **Collect good practices, challenges, lessons learned** on preventing corruption in public procurement through the whole cycle, including the use of technologies,
 - **Analyze, with the help of the Secretariat, the information collected and hold a technical discussion** on corruption in procurement to also inform analysis, and **to develop non-binding, step-by-step guidelines** on the adoption and use of technology in procurement, including on appropriate change-management best practices and the identification of relevant open standards”.
- **Collect information:** OP16 requests UNODC to collect information in the Tools and Resources for Anti-Corruption Knowledge portal, from States Parties, Multilateral Development Banks and International Financial Institutions on debarment registry and how to make requests for information.
- **Provide technical assistance:** OP26 requests UNODC to provide technical assistance, through capacity building, training and research.

What is missing:

- There is no focus in the resolution on beneficial ownership data, which should be connected to public procurement data to combat and prevent corruption. However, the Resolution 10/6 “Enhancing the use of beneficial ownership information to strengthen asset recovery” includes OP8 urging States Parties to take measures to facilitate access to beneficial ownership information by domestic public procurement authorities.
- Explicit references to the participation of civil society in public procurement processes did not get into the final resolution.
- It is important for States Parties to ensure transparency, public participation in decision making, and accountability not only in public procurement, but also in the processes through which governments acquire and allocate funds, particularly public debt which tends to get less scrutiny from parliaments and citizens. This can have a direct impact on governments’ ability to deliver on Sustainable Development Goals or other public goods, as well as effectively implement procurement transparency and integrity reforms and show progress in meeting their UNCAC commitments.

Resolution 10/10 “Addressing the societal impacts of corruption”

Introduced by: Ghana

Co-sponsors: Chile, Ecuador, Morocco, Norway, Switzerland and United Kingdom of Great Britain and Northern Ireland

Highlights:

- **First CoSP resolution focused on gender and corruption:** The first dedicated CoSP resolution with focus on gender in corruption. The preamble in PP8 urges States Parties to improve their understanding of the ways in which corruption can affect women and men differently and to continue to promote gender equality and the empowerment of women, including by mainstreaming a gender perspective into relevant legislation, policy development, research, projects and programmes.
- **Mainstreaming gender perspectives into anti-corruption and protection of whistleblowers:** OP1 encourages States Parties to take measures to mainstream a gender perspective into preventive anti-corruption policies and strategies and, in accordance with UNCAC articles 32 & 33, provide effective protection from potential retaliation or intimidation for those affected by corruption, as well as for witnesses and experts who give testimony concerning offences under the UNCAC and, as appropriate, for their relatives and other persons close to them.
- **Recognition of sexual corruption:** PP13 and OP6 of the resolution recognizes that demanding sex or acts of a sexual nature within the context of the abuse of authority may be considered a particular form of corruption, which is primarily perpetrated against women and girls, expressing concern about the serious negative impact of such situations on them, and encouraging States Parties to raise awareness about this and to close potential legislative gaps, as necessary, and take further measures in order to prevent and prosecute such forms of corruption effectively.
- **Actions for States Parties to take:** OPs 3 and 4 encourage States Parties to take the following actions to address the issue:
 - **conduct further research** on how corruption undermines gender equality and the principle of equality before the law, to **compile best practices** on improving equitable access to justice for all persons,
 - **develop recommendations** for appropriate measures to take on these issues & share experiences,
 - **carry out anti-corruption education and training programs** at all levels of education to enhance the empowerment of women and girls and carry out education and training programmes for public officials and the private sector, to promote a whole-of-society approach to preventing and combating corruption, especially for those in positions vulnerable to corruption.
- **Promoting participation of women:** OP7 encourages States Parties to promote the meaningful participation and engagement of, and cooperation with, women’s and community-based organizations that support women in the policy development, planning, implementation and monitoring of their anti-corruption programs.
- **Sharing good practices and experiences:** The resolution in OP11 encourages States Parties to share good practices and experiences relating to their anti-corruption prevention efforts for promoting the empowerment of women and girls, including their experiences of how to **involve actors outside the public sector**.

Follow-up measures:

- **Mainstream gender into anti-corruption efforts:** Calls upon UNODC to mainstream a gender perspective into its relevant anti-corruption activities and programmes, in line with [OP8 of CoSP resolution 9/1](#) and in cooperation with States Parties.
- **Technical assistance:** OP9 requests the UNODC to continue to provide technical assistance to States Parties to support implementation of the resolution.
- **Share information across the UN system:** OP 12 requests the Secretariat to continue sharing information with relevant United Nations entities in order to promote the purposes identified in the resolution.
- **Carry out surveys:** In OP10, States Parties are encouraged to carry out surveys on the impact of corruption on women, men, girls and boys, through the collection of disaggregated corruption data, to develop effective anti-corruption policies and strategies consistent with the Convention, and to share the results of these efforts with other States Parties through the Conference and at relevant meetings of its subsidiary bodies.

What is missing:

- Gender or the terms women and girls are not mentioned in the final title of the resolution. Gender is referenced six times (in OPs 1 and 2 and in the preamble) in the resolution, while in most cases references are made to women (referenced 19 times) and girls.
- Despite the resolution's title "Addressing the societal impacts of corruption", the resolution does not include focus on corruption's impacts on other vulnerable groups such as people with disabilities, minorities, refugees and internally displaced people.
- Despite the encouragement to discuss "through the CoSP and relevant meetings of its subsidiary bodies", the Working Group on Prevention was not mandated to include a specific agenda item in its upcoming sessions on the societal impacts of corruption (or gender and corruption).

Resolution 10/11 "Follow-up to the Sharm el-Sheikh declaration on strengthening international cooperation in the prevention of and fight against corruption during times of emergencies and crisis response and recovery"

Introduced by: Egypt

Co-sponsors: Pakistan, Russian Federation, Saudi Arabia and Yemen

Highlights:

- **Strengthen anti-corruption policies:** OP1 encourages States Parties to further the full and effective use of the UNCAC to develop, put in place and improve and strengthen anti-corruption policies and strategies to ensure emergency preparedness and address corruption during times of emergencies and crisis response and recovery.
- **Use non-binding guidelines:** OP4 encourages States Parties to consider the non-binding guidelines developed on this issue for strengthening international and multilateral cooperation to further prevent, identify, investigate and prosecute corruption during times of emergency and crisis response and recovery.
- **Monitor and adapt anti-corruption measures:** The resolution in OP5 encourages States Parties to monitor, review and adapt anti-corruption measures implemented

during emergencies and crisis response and recovery and to monitor their impact on corruption-related trends to take into consideration for emergency planning.

- **Strengthen international cooperation:** OP6 encourages States Parties to further strengthen international cooperation to prevent and fight corruption, including during times of emergencies and crisis response and recovery, by making use of and sharing experiences, best practices and lessons learned through the Global Operational Network of Anti-Corruption Law Enforcement Authorities and INTERPOL, as well as other relevant existing networks and forums.

Follow-up measures:

- **Discuss at WG on Prevention’s next meeting:** OP7 requests the Working Group on Prevention to include strengthening international cooperation in fighting corruption during times of emergencies and crisis response and recovery as a topic for discussion at its next meeting.
- **Provide technical assistance:** OP8 calls on the UNODC, in close cooperation with bilateral and multilateral technical assistance providers, such as the International Anti-Corruption Academy, to continue to provide technical assistance to States Parties to implement the relevant provisions of the resolution.
- **Report on progress:** OP9 requires the Secretariat to submit to the 11th CoSP a report containing updates on experiences, best practices, challenges and successes in preventing and fighting against corruption during times of emergencies and crisis response and recovery as well as on the progress made and challenges encountered in implementing the resolution.

What is missing:

- There is no mention of civil society, society or non-state actors in the resolution. This is in contrast to [Resolution 9/1](#), which included OP16 with language from the [UNGASS Political Declaration](#) paragraph 21, on the important role of civil society, promoting their active participation and to raise awareness, including during times of emergencies and crisis response and recovery, and ensuring that the conditions are present for their effective contribution.
- There is no operative paragraph urging States Parties to ensure transparency, oversight and accountability in public procurement during times of emergency and crisis response and recovery as there was in OP5 of Resolution 9/1.
- There is no operative paragraph about enhancing beneficial ownership transparency during times of emergencies and crisis response and recovery, despite this being in OP11 of Resolution 9/1.

Resolution 10/12 “Providing incentives for the private sector to adopt integrity measures to prevent and combat corruption”

Introduced by: Brazil

Co-sponsors: Norway and Saudi Arabia

Highlights:

- **Empowerment of women and girls:** The preamble expresses concern “about the negative impact that all forms of corruption, including the solicitation of undue advantages, can have on access to basic services and the enjoyment of all human

rights, and recognizing that it can exacerbate poverty and inequality and may disproportionately affect women, girls and the most disadvantaged individuals in society” and reiterates the commitment of States Parties to promoting the empowerment of women, particularly in the private sector. OP5 encourages States Parties to promote the meaningful participation, leadership and representation of women and girls in anti-corruption activities, programs and initiatives, and in private sector integrity programs.

- **Civil society:** One paragraph in the preamble references civil society, recognizing that the “private sector and other stakeholders, including civil society, play an important role in the prevention of and fight against corruption, and highlighting the necessity of taking concrete steps towards strengthening public-private partnership in anti-corruption efforts”.
- **Preventing corruption related to subsidies, licences, procurement contracts and export credits:** OP4 encourages States Parties to prevent corruption involving the private sector, by taking action to prevent the misuse of procedures regulating private entities, including procedures regarding subsidies and licences granted by public authorities for commercial activities. OP3 also encourages States Parties to consider establishing regulatory frameworks that provide incentives for the private sector to develop and implement effective integrity measures to prevent and combat corruption by taking such measures into account in decisions relating to participation in public programmes, such as those related to subsidies, licences, procurement contracts and export credits, while also considering the structure and size of private enterprises.
- **Evaluating compliance:** OP9 encourages States Parties to consider, in the context of providing incentives for the adoption of integrity measures in the private sector, the adoption of laws, regulations and public policies to adequately evaluate compliance programmes, including by developing and making publicly available guidelines, methodologies and other evaluation tools.

Follow-up measures:

- **Collection of best practices/challenges:** OP16 calls on States Parties to provide UNODC with information on best practices and challenges related to private sector incentives to adopt integrity measures to combat corruption; and requests UNODC to collect this information and make the information available to all States Parties and to report on the issues to the CoSP and to the Working Group on Prevention.
- **Discussion at Working Group meeting:** OP17 directs the Working Group on the Prevention of Corruption to include the topic of incentives for the private sector to adopt integrity measures to prevent and combat corruption for discussion at its future meetings.
- **Technical assistance:** OP15 calls upon States Parties to make technical assistance available and to exchange information on best practices.

What is missing:

- There is no reference to corruption that facilitates environmental crime and other environmental harms that involve the private sector or any reference about addressing environmental, social and governance risks as part of private sector integrity programs. However, OP3 calls for preventing the misuse of procedures regulating private entities, including procedures regarding subsidies and licences granted by public authorities for

commercial activities. For example, this is an important call to action for the environmental sector, where corruption is prevalent in the allocation of licences for natural resource extraction.

- There is no inclusion of civil society in the OPs, despite the important work of civil society organizations and other non-governmental actors in carrying out work to address corruption in the private sector.

Decision 10/1 “Venue for the eleventh session of the Conference of the States Parties to the United Nations Convention against Corruption”

Introduced by: Qatar

Co-sponsors: Algeria, Brazil, Egypt, Iran (Islamic Republic of), Morocco, Pakistan, Qatar, Saudi Arabia and Yemen

Highlights:

- The UNCAC CoSP decides that its eleventh session will be held in Qatar in 2025.

Decision 10/2 “Further extension of the second cycle of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption”

Introduced by: Egypt and United States of America

Co-sponsors: Armenia, Honduras, Israel, Morocco, Russian Federation and Switzerland

Highlights:

- **Extension of 2nd cycle:** The decision extends the duration of the 2nd cycle of the UNCAC Implementation Review Mechanism (IRM) until June 2026. States Parties are called upon to accelerate completion of the 2nd cycle, with a view to completing at least 70% of reviews by June 2026.
- **Discussions on next phase of the IRM:** An important part of this decision focuses on the IRG continuing its discussions to assess the IRM’s performance, as well as the scope, thematic sequence and details of the next phase. This will be done through additional resumed sessions of the IRG, and back-to-back sessions of the groups, with the aim **to submit recommendations to CoSP11** and to endeavour to launch the next phase as soon as possible. There should be opportunities for civil society to contribute to the discussions on the next phase of the IRM, given the important role of non-governmental actors in country reviews and promoting accountability.
- **Support the participation of developing country representatives:** The decision also urges States Parties to provide voluntary funding to the UNODC to enable the participation of developing countries’ representatives, especially those that do not have representation in Vienna, in the work of the IRG’s additional resumed sessions.
- **Technical assistance identified in country reviews:** The IRG should address the technical assistance priorities identified in country reviews, and technical assistance providers should consider those priorities for incorporation into either new or ongoing technical assistance programs for developing countries.

Follow-up measures:

- The Secretariat will prepare a workplan on the implementation of this decision through 2024-2025 for adoption by the IRG.

What is missing:

- There is no specific date on when the next review phase will begin; the launch of the next phase is urgently needed to assess whether countries have followed through on recommendations from previous country reviews to strengthen UNCAC implementation.
- There is no Intersessional Session to discuss the IRM performance and proposals for the next phase to ensure sufficient discussion of the topic and to provide non-governmental actors with a clear way to provide input and ideas for the next phase.
- There is no inclusion of plans to hold a special session of the Conference over the next two years to focus on asset recovery and return process, as was proposed in earlier drafts of this decision (see the UNGASS Political Declaration, paragraph 82 on holding a special session).
- There are no references to increasing transparency (including publication of full country reports and self-assessment checklists) and meaningful civil society participation in ongoing country reviews, which are key recommendations from civil society to strengthen the IRM's effectiveness.

Spotlight on civil society agreed language

Wins	Partial wins	What's missing?
New language on protecting & supporting civil society in the ATL declaration	Possibility to include civil society in CoSP-related expert meetings	No OP on inclusion of civil society in measurement of corruption
Prevention Working Group to discuss: <ul style="list-style-type: none"> • Article 13 implementation • Negative effects of corruption on Women & Youth 	Involving civil society in technical assistance efforts	No language on consulting civil society in the collection of best practices & challenges
Promoting the meaningful participation of women in anti-corruption efforts		Civil society still excluded from the sessions of CoSP subsidiary bodies
Enhancing the role of civil society in public procurement		No access to non-governmental stakeholders to BO information
		Dangers facing corruption-fighters (human rights defenders, journalists, others) not adequately addressed

Analysis of CoSP10 resolutions on addressing the role of civil society:

Wins:

- **Focus on the important role of civil society in anti-corruption and accountability and ensuring a safe and enabling environment for civil society to effectively contribute to anti-corruption efforts:** Resolution 10/1 “Atlanta 2023: promoting integrity, accountability and transparency in the fight against corruption” highlights the importance of States Parties respecting, protecting and supporting civil society’s role in combating corruption. It calls for States Parties to make efforts so that the conditions are present for civil society to effectively contribute to anti-corruption efforts, including by establishing and effectively implementing policies and practices to ensure that civil society is able to participate. (Preamble and OPs 8 and 13)
- **Discussion of UNCAC Article 13 implementation in the Prevention Working Group:** The Atlanta Declaration includes a key follow-up measure for the Working Group on Prevention to include on the agenda of its 15th or 16th meetings (2024/2025), the participation of society, Article 13. (OP17) To be meaningful, the Working Group’s discussion of this topic must include the participation of civil society.
- **Enhancing the role of civil society in public procurement:** Resolution 10/9 “Promoting transparency and integrity in public procurement in support of the 2030 Agenda for Sustainable Development” encourages States Parties to “foster transparency through effective and inclusive public participation across the whole public procurement cycle to better understand public procurement and allow the public to monitor the use of public funds, and also calls upon government oversight authorities to have the necessary resources to take specific actions, including “acting upon public feedback and civic monitoring”. (OPs 17 and 19)
- **Promoting the meaningful participation of women:** Resolution 10/10 “Addressing the Societal Impacts of Corruption” includes an operative paragraph to promote the meaningful participation and engagement of, and cooperation with, women’s and community-based organizations that support women in the policy development, planning, implementation and monitoring of their anti-corruption programs (OP7) and to share good practices and experiences relating to their anti-corruption prevention efforts for promoting the empowerment of women and girls and to include their experiences of how to involve actors outside the public sector. (OP11)
- **Discussion of corruption, women and youth, in the Prevention Working Group:** Resolution 10/3 “Follow-up to Marrakech Declaration on the Prevention of Corruption” includes a follow-up measure for the Working Group on Prevention to consider including as a topic for discussion at its 15th meeting the negative effects of corruption on women and youth and the role played by women and youth in preventing and combating corruption. (OP15)

Partial wins:

- **Including civil society in CoSP related-expert meetings:** Recommendations for explicit language for civil society to participate in the convening of meetings by UNODC did not make it into the resolutions. However, Resolution 10/6 “Enhancing the use of beneficial ownership information to strengthen asset recovery” and Resolution 10/8 “Protection of reporting persons” both call for the UNODC to “convene an intergovernmental meeting with the participation of relevant experts” on the topic of the

resolution. “Experts” is compromise language that should be interpreted to include individuals outside of the public sector who are experts on the topic. (OP20 in the beneficial ownership resolution and OP18 in the protection of reporting persons resolution)

- **Civil society’s recommendations to include language on involving civil society in technical assistance efforts was included in only one resolution.** Resolution 10/5 “Measures to address corruption involving organized criminal groups” calls for States Parties to consider involving groups outside the public sector in technical assistance programs (OP12). However, this recommendation did not make it into other resolutions.

What is missing:

- **The COSP10 resolutions do not adequately recognize and address the significant dangers facing human rights defenders, journalists and others who come under attack and are being killed for their work in exposing and combating corruption.** In addition, the resolutions do not address the need for an independent media, which is crucial for advancing anti-corruption efforts and raising awareness of the problem.
- **The beneficial ownership resolution does not include a commitment for civil society and the media to have access to beneficial ownership information.** The one operative paragraph in Resolution 10/6 focused on civil society urges States Parties to promote the active participation of individuals and groups outside the public sector in preventing and combating corruption resolution, consistent with Article 13 of the UNCAC. (OP9)
- **Exclusion of civil society from CoSP resolution on measurement of corruption:** The measurement of corruption resolution did not include civil society stakeholders in any of the resolution’s OPs, despite a preamble paragraph reaffirming its encouragement to States Parties to consider working with other relevant stakeholders, including the private sector, academia and civil society, in the development of methodologies and indicators to measure corruption. This is a major omission given the important role of CSOs in developing indexes and carrying out research and other actions to measure corruption and the effectiveness of anti-corruption measures.
- **Civil society recommendations to include explicit language on consulting with NGOs and civil society in the collection of good practices and challenges were not included in resolutions.**
- **Civil society is still excluded from the sessions of CoSP subsidiary bodies:** While the Atlanta Declaration includes an operative paragraph that requests the Secretariat to continue to hold informal briefings with NGOs on the margins of the sessions of the UNCAC’s Implementation Review Group (OP4), there are no new commitments to expand the briefing or to take other measures to provide civil society with greater access to the UNCAC subsidiary bodies, where non-governmental stakeholders are not allowed to participate as observers.