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ASIAN-AFRICAN LEGAL CONSULTATIVE ORGANIZATION

CHALLENGES IN COMBATING CORRUPTION: THE ROLE OF THE UNITED NATIONS CONVENTION AGAINST CORRUPTION

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I. INTRODUCTION

1. Corruption is a complex and multifaceted phenomenon which poses a serious challenge to the rule of law, democratic institutions, good governance and sustainable development. It undermines public confidence in government institutions, weakens the administration of justice, and distorts socio-economic development. Corruption also facilitates other forms of transnational organized crimes including money laundering, trafficking in persons and financing of terrorism. Its adverse consequences are particularly pronounced in developing countries, where diversion of public resources impede efforts towards poverty eradication and sustainable development. The international community has increasingly recognized that corruption is not merely a domestic governance concern but also a transnational challenge requiring concerted international cooperation. The concealment, transfer and laundering of proceeds of corruption frequently involve multiple jurisdictions, complex corporate structure and financial arrangements.

2. The United Nations Convention against Corruption (UNCAC) adopted by the United Nations General Assembly vide resolution 58/4[1] of 31 October 2003, constitutes the principal universal legal instrument in the international framework for preventing and combating corruption. It entered into force on 14 December 2005, and establishes a comprehensive framework encompassing preventive measures, criminalization and law enforcement, international cooperation, asset recovery, technical assistance and information exchange. Since then, the Convention has been instrumental in addressing the issues of corruption by fostering international cooperation and paving the way for domestic reforms. At present, there are 193 States Parties to the Convention, with the most recent accession being on 22 September 2026 by Andorra.[2] Though the Convention refrains from providing a single definition of corruption, it may be broadly understood as abuse of entrusted power for private gain. Corruption manifests itself in different forms including bribery, embezzlement, misappropriation and obstruction of justice. It may occur in both public and private sectors and may involve individuals, corporations and other legal entities.

A. Background to the UNCAC

3. Prior to the adoption of UNCAC, international efforts to combat corruption were reflected in several instruments dealing with specific aspects of the issue. These included the Inter-American Convention against Corruption, the OECD Convention on combating Bribery of Foreign Public Officials in International Business Transactions, and the Council of Europe's Criminal Law Convention on Corruption. The African Union Convention on Preventing and Combating Corruption, adopted in 2003, subsequently provided an important regional framework for African States.

4. At the global level, the United Nations General Assembly through resolution 55/61[3] of 4 December 2000, recognized the need for an effective international legal instrument against

[1] UNGA Res 58/4, 'United Nations Convention against Corruption' (31 October 2003) UN Doc A/RES/58/4.
[2] UNODC, 'UNCAC Signature and Ratification Status', <https://www.unodc.org/corruption/en/uncac/ratification-status.html> accessed 11 November 2026.
[3] UNGA Res 55/61, 'An effective international legal instrument against corruption' (4 December 2000) UN Doc A/RES/55/61.

corruption. Subsequently, resolution 55/188[4] of 20 December 2000 addressed preventing and combating corrupt practices and the transfer of assets of illicit origin, and their repatriation to the countries of origin. Through resolution 56/260[5] of 31 January 2002, the General Assembly approved the terms of reference for negotiation of a convention against corruption.

5. The *Ad Hoc* Committee for Negotiation of a Convention against Corruption was established pursuant to General Assembly resolution 55/61. Following seven negotiating sessions, the Committee successfully concluded its work, leading to the adoption and entering into force of the Convention on 31 October 2003 and 14 December 2005, respectively. The Convention focuses on identifying specific acts of corruption that should be established as criminal offences by every State adhering to the Convention. Such an approach is to address the inherent difficulty of determining a comprehensive definition of corruption due to its manifestations at the national, regional and global levels.[6]

B. Key provisions of the UNCAC

6. The Convention, in recognition of the complexity of corruption, adopts a comprehensive approach to preventing and combating this threat, with five inter-connected pillars representing different aspects of fight against corruption, and each having a dedicated chapter.[7] These five chapters are on preventive measures, criminalization and law enforcement, international cooperation, asset recovery, and technical assistance and information exchange. In total, the Convention comprises of eight chapters with 71 articles. Some of the key provisions of the Convention are as follows:

i. Preventive Measures (Chapter II: Articles 5 – 14)

7. This chapter establishes a comprehensive framework for preventing corruption in both public and private sector. Article 5 requires States Parties to develop and implement effective and coordinated anti-corruption policies, while Article 6 provides for the establishment of independent anti-corruption bodies. Article 7 and 8 address integrity, transparency and accountability in public administration, including merit-based recruitment, codes of conduct and asset declarations by public officials.

8. Article 9 focuses on transparency and accountability in public procurement and public financial management. Article 10 and 13 promote transparency in public administration, access to information and participation of civil society. Articles 12 and 14 address corruption in private sector and measures to prevent money laundering. Collectively, these provisions establish that effective anti-corruption efforts require systemic institutional reforms, preventive safeguards and public participation.

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[4] UNGA Res 55/188, 'Preventing and combating corrupt practices and illegal transfer of funds and repatriation of such funds to the countries of origin' (20 December 2000) UN Doc A/RES/55/188.
[5] UNGA Res 56/260, 'Terms of reference for the negotiation of an international legal instrument against corruption' (31 January 2002) UN Doc A/RES/56/260.
[6] UNODC, 'About Corruption', < https://www.unodc.org/corruption/en/learn/what-is-corruption.html> accessed 11 November 2026.
[7] UNODC, 'Learn About Corruption', <https://www.unodc.org/corruption/en/uncac/learn-about-uncac.html> accessed 11 November 2026.

ii. Criminalization and Law Enforcement (Chapter III: Articles 15 – 42)

9. Chapter III provides the substantive legal foundation for combating corruption by requiring States Parties to criminalize a range of corruption-related conduct and strengthen the effectiveness of their enforcement mechanisms. Article 15 addresses bribery of national public officials, while Article 16 deals with bribery of foreign public officials and officials of public international organizations. Article 17 addresses embezzlement and misappropriation of public property, while Articles 18 – 20 deal with trading in influence, abuse of functions and illicit enrichment.

10. The Convention also extends its scope to private sector through Articles 21 and 22, and addresses money laundering and concealment of proceeds of crime under Articles 23 and 24. Beyond defining offences, Articles 26 – 30 address the liability of legal persons, participation and attempt, jurisdiction, prosecution and sanctions. Articles 32 and 33 provide for protection of witnesses, experts, victims and persons reporting corruption. An important feature of this chapter is its combination of substantive criminalization with institutional and procedural safeguards. The degree of obligation, however, varies across provisions, with certain offences being mandatory and others subject to consideration by States Parties in accordance with their domestic legal systems.

iii. International Cooperation (Chapter IV: Articles 43 – 50)

11. Recognizing the transnational nature of corruption, chapter IV provides a framework for international cooperation in prevention, investigation and prosecution of corruption-related offences. Article 43 requires States Parties to cooperate in criminal matters and encourages cooperation in civil and administrative proceedings relating to corruption. Article 44 addresses extradition, while Article 46 establishes a comprehensive framework for mutual legal assistance, including the collection of evidence, identification and tracing of assets, and the provision of financial and other relevant information. Articles 48 and 49 promote cooperation among law enforcement authorities and the use of joint investigations. The significance of these provisions lies in their attempt to address the limitations of territorial enforcement mechanisms and facilitate coordinated action against transnational corruption.

iv. Asset Recovery (Chapter V: Articles 51 – 59)

12. Asset recovery is one of the fundamental principles of UNCAC, with Article 51 recognizing the return of assets as a fundamental principle of the Convention and requiring states to afford one another the widest measure of cooperation and assistance in this regard. Articles 52 and 53 provide for measures to prevent and detect the transfer of proceeds of crime and facilitate the direct recovery of property. Articles 54 and 55 address mechanisms for recovery of property through international cooperation in confiscation, including the identification, freezing, seizure and confiscation of proceeds of corruption. Articles 58 and 59 further promote cooperation through financial intelligence units, and bilateral and multilateral agreements. The importance of this chapter lies in its recognition that combating corruption must extend beyond the prosecution of offenders to depriving them of economic benefits derived from corrupt activities and facilitating the recovery of assets for legitimate purposes.

v. Technical Assistance and Information Exchange (Chapter VI: Articles 60 – 62)

13. Chapter VI recognizes the importance of capacity-building and technical assistance in ensuring effective implementation of the Convention. Article 60 encourages training programmes for personnel responsible for preventing and combating corruption, including law enforcement, judicial and financial authorities. Article 61 promotes the collection, exchange and analysis of information concerning corruption, while Article 62 encourages international cooperation and financial and material assistance, particularly in support of developing countries. These provisions are particularly relevant in the context of diverse national legal systems and varying institutional capacities, as they recognize that implementation of international anti-corruption standards requires sustained technical cooperation and sharing of expertise and good practices.

14. UNCAC's key strength lies in its integrated approach, which recognizes that corruption cannot be effectively addressed through criminalization and prosecution alone. Its provisions establish a mutually reinforcing framework in which preventive governance measures, effective criminal justice responses, international cooperation and asset recovery operate together. For AALCO Member States, the Convention provides a particular important framework for strengthening domestic anti-corruption regimes, facilitating cross-border cooperation and exchanging experiences and best practices cross diverse legal systems.

C. Overview of discussions at AALCO Annual Sessions

15. The issue of corruption was introduced at the Forty-First Annual Session of AALCO in 2002 as "An International Legal Instrument against Corruption". This coincided with the negotiations on UNCAC which were underway within the *Ad Hoc* Committee established by the United Nations General Assembly. Recognizing the participation of several Member States in the negotiations, AALCO decided to complement the United Nations-led process by coordinating Asian-African perspectives. The deliberations focused on transnational nature of corruption and proposed principal elements of the Convention.

16. Following the adoption of UNCAC on 31 October 2003, deliberations at the Forty-Third and Forty-Fourth Annual Sessions in 2004 and 2005 respectively, shifted towards encouraging Member States to sign and ratify the Convention and ensuring its effective domestic implementation. With the entry into force of UNCAC on 14 December 2005, the Forty-Fifth to Forty-Seventh Annual Sessions (2006 – 2008) focused on Member States sharing legislative and institutional measures undertaken domestically as well as challenges encountered. Particular emphasis was placed on the concerns of developing countries, especially with regards to asset recovery and technical assistance.

17. At the Forty-Ninth Annual Session in 2010, the agenda item was revised to "Challenges in Combating Corruption: The Role of the United Nations Convention against Corruption", reflecting the shift towards addressing practical implementation challenges. At the Fifty-Second Session in 2013, Member States reiterated that corruption remained a serious impediment to economic development and good governance. The deliberations emphasized that international cooperation should respect State sovereignty, transparency and diverse legal traditions. AALCO's engagement with this topic between 2002 and 2013 evolved from facilitating Member

States' participation in negotiations of UNCAC to encouraging its ratification and effective implementation.

18. After a decade, at the Sixty-First Annual Session in 2023, the agenda item "Asset Recovery Expert Forum" was introduced in the provisional agenda by the Republic of Indonesia, building upon AALCO's longstanding engagement with combating corruption. The initiative envisaged a common technical and expert platform for Asian and African countries to address the complexities of recovering stolen assets and strengthen cooperation among relevant authorities. Pursuant to the deliberations at the Sixty-First Session, an Inter-Sessional Meeting on the Asset Recovery Expert Forum was convened in New Delhi on 21 June 2024, under the theme "Best Practices of Recovering Stolen Assets".

19. At the Sixty-Second Annual Session in 2024, delegations welcomed the initiative and discussed its possible institutional structure. At the previous, Sixty-Third Annual Session in 2025, Member States reiterated their support for establishing the Forum within AALCO's framework and emphasized on UNCAC as its primary legal foundation. The discussions highlighted the importance of mutual legal assistance, capacity-building and experience-sharing while cautioning against duplication with existing mechanisms. Between 2023 and 2025, AALCO's engagement with asset recovery progressed through inter-sessional consultations, expressions of support from Member States and defining the institutional modalities of the Forum.

20. Since the last consideration of the topic "Challenges in Combating Corruption: The Role of the United Nations Convention against Corruption" at AALCO's Annual Session in 2013, significant progress has been made with regards to ratification of the Convention and identification of issues in its implementation. States Parties to the Convention have highlighted their concerns, shared best practices, and emphasized on forward-looking steps needed for alignment of domestic legislative framework with provisions of the Convention.

II. KEY DECISIONS AND DEVELOPMENTS IN COSP SESSIONS SINCE 2013

21. The Conference of the States Parties (COSP) was established under Article 63 of the UNCAC to improve the capacity and cooperation between States Parties and to promote review implementation of the Convention. It is the main decision-making body of the Convention. In addition to supporting the parties and signatories in their implementation of the Convention, the COSP also provides policy guidance to the United Nations Office on Drugs and Crime (UNODC) to develop and implement anti-corruption activities.[8] The Conference convenes every two years in which all parties and signatories can take part, while non-signatories, inter-governmental and non-governmental organizations can apply for observer status at the sessions.[9] Since 2013, eight sessions of the COSP have been convened including a Special Session in 2021. The most recent is also a Special Session convened from 2 – 6 November 2026 in Vienna,

[8] UNODC, 'Conference of the States Parties to the United Nations Convention against Corruption', <https://www.unodc.org/corruption/en/cosp/conference-of-the-states-parties.html> accessed 11 November 2026.
[9] Ibid.

Austria, with the objective of formally adopting documents for the conduct of country reviews in the second phase of the Mechanism to Review the Implementation of the UNCAC.[10]

A. Overview of the Fifth – Tenth Sessions of COSP (2013 – 2024)

i. The Fifth Session of COSP (COSP 5), 25 – 29 November 2013 at Panama City, Panama[11]

22. The COSP 5 took place ten years after the adoption of the Convention, which by then was nearing universal ratification. The President of COSP observed that corruption affects poor and rich countries alike but harms the poor most, as it undermines the capacity of governments to deliver basic services. He underscored the link between corruption, money-laundering and transnational organized crime, which contributes to the institutional fragility of young democracies, and noted that corruption keeps reinventing itself, which requires strategic alliance among all stakeholders. The Executive Director of UNODC described the Convention as the bedrock of the fight against corruption.

23. During the discussions and deliberations, speakers highlighted the adverse effects of corruption on growth, sustainable development, democratic values, peace, and rule of law, its links to drug trafficking, trafficking in persons and terrorism, as well as its sharper impact in conflict and post-conflict settings. They linked prevention of corruption to the Millennium development Goals, encouraged publication of full country review reports, and supported the constructive participation of civil society in an inter-governmental and non-politicized mechanism. Speakers also pointed to some challenges such as overly detailed information requirement and high evidentiary thresholds in responding to mutual legal assistance requests. Speakers stressed that no State should shelter persons fleeing corruption charges and that no corruption offence should be treated as a political offence. The need for stable funding of technical assistance was reiterated throughout the discussions.

24. Speakers described domestic legislative, administrative and judicial measures to give effect to the Convention, and called for comprehensive use of chapter IV on extradition, mutual legal assistance and joint investigations. On asset recovery, the Conference renewed its commitment to chapter V, treating asset return a fundamental principle of the Convention, and emphasized on practitioner networks as the means for rapid informal exchange prior to formal requests.

25. The Secretariat organized panels on technical assistance and on networking for asset recovery. Speakers welcomed the Stolen Asset Recovery (StAR) Initiative, the Arab Anti-Corruption and Integrity Network, and the complementary regional conventions in Arab, African Union and Inter-American regions. The Secretariat updated the Conference on Marrakech Declaration which was adopted at COSP 4 to strengthen measures to prevent corruption. It also

[10] UNODC, Generic Note Verbale CU 2026/295(A)/DTA/CFB, 16 September 2026, <https://track.unodc.org/uploads/documents/UNCAC/COSP/special-session2026/CU_2026_295A_ENG_final.pdf> accessed 11 November 2026.

[11] Summary based on 'Report of the Conference of the States Parties to the United Nations Convention against Corruption on its Fifth Session, held in Panama City from 25 to 29 November 2013' (29 January 2014) UN Doc CAC/COSP/2013/18.

shared details on efforts to simplify the self-assessment checklist for chapter II of the Convention.

The Conference adopted six resolutions, some of the key ones included the following:

- Resolution 5/3 on international cooperation in asset recovery urged States to provide for both conviction-based and non-conviction-based treaty, not to refuse mutual legal assistance for want of a bilateral treaty, and to use joint investigation teams and practitioner networks such as the INTERPOL and StAR Global Focal Point Initiative.
- Resolution 5/4 followed up on the Marrakech Declaration, continued the Working Group on Prevention with a work plan to 2015, and addressed the Anti-Corruption Academic Initiative among other issues.
- Resolution 5/5 recognized young people and children as key actors in promoting integrity and emphasized on educational programmes under Article 13(1)(c).
- Resolution 5/6 on the private sector promoted ethics and compliance programmes, whistle-blower and witness protection, and took note of the UNODC guide 'An Anti-Corruption Ethics and Compliance Programme for Business'.

ii. The Sixth Session of COSP (COSP 6), 2 – 6 November 2015 at St. Petersburg, Russian Federation[12]

26. At COSP 6, the outgoing President noted the growth in ratifications and in finalized country reviews. The Executive Director of UNODC transmitted a message from the Secretary-General of the United Nations, in which he underlined the 2030 Agenda for Sustainable Development, in particular Goal 16 with its targets on the rule of law, corruption, bribery and asset recovery. He also noted that the Convention with 177 States Parties, was the only United Nations Convention with a robust peer review mechanism.

27. Speakers referred to Addis Ababa Action Agenda and the Putrajaya Declaration of the sixteenth International Anti-Corruption Conference in their statements. They also acknowledged the role of young people, academia, parliamentarians and the media in combating corruption. The Department of Economic and Social Affairs emphasized that the Convention's potential depends on multi-stakeholder involvement. There was difference in opinions as well, particularly with regards to the second cycle of Implementation Review Mechanism. Speakers differed on whether the Mechanism should remain unchanged or be evaluated in light of lessons learned; whether it should strictly remain inter-governmental or include civil society as well; whether it should be funded entirely from the regular budget; and whether the self-assessment checklist should be shortened. Several speakers considered the implementation of chapter V insufficient and called for lower evidentiary standards and simpler procedures.

28. A panel on review of implementation noted that country reviews had improved inter-agency coordination, created networks and generated anti-corruption knowledge. Many speakers supported the participation of non-governmental organizations as observers in subsidiary bodies of the Conference, and proposed a step-by-step approach, including briefings on margins, open

[12] Summary based on 'Report of the Conference of the States Parties to the United Nations Convention against Corruption on its Sixth Session, held in St Petersburg, Russian Federation, from 2 to 6 November' (3 December 2015) UN Doc CAC/COSP/2015/10.

sessions and civil society experts on panels. Speakers also reported on digitization of records, asset declaration, risk assessment and corporate governance standards.

29. During the General Discussion, speakers reported prosecution of high-level officials, freezing of assets and measures to strengthen the independence of investigators, prosecutors and the judiciary. They supported the Working Group on Asset Recovery and the open-ended expert meetings on international cooperation, and commended StAR technical assistance.

30. The Conference adopted ten resolutions on diverse issues, with the key ones being as follows:

- Resolution 6/7 promoted information and communication technologies for the implementation of the Convention, and asked subsidiary bodies to compile best practices.
- Resolution 6/9 urged ratification and implementation of the Convention by Small Island developing States (SIDS), supported a reform platform maintained by Mauritius, and emphasized on monitoring Sustainable Development Goal (SDG) 16.
- Resolution 6/10 on education and training recognized anti-corruption education as a support for ethical decision-making and requested UNODC to extend the Anti-Corruption Academic Initiative. It noted the work of the International Anti-Corruption Academy, United Nations Development Programme (UNDP) and the Arab Anti-Corruption and Integrity Network.

iii. The Seventh Session of COSP (COSP 7), 6 – 10 November 2017 at Vienna, Austria[13]

31. The outgoing President reported that nearly all first-cycle reviews were complete and credited the Mechanism with improved legislations, better protection of whistle-blower and witnesses, and a firmer legal basis for international cooperation. He urged for political commitment to simplify tracing, freezing, confiscation and recovery, while noting that views on asset recovery remained divided and that day-to-day coordination needed improvement.

32. Speakers emphasized on the transnational character of corruption, its links to organized crimes and terrorism. They also noted the Global Judicial Integrity Network, hotlines and online reporting portals, comprehensive risk assessments, specialized anti-corruption courts and agencies, and the right of victims to civil reparations within criminal proceedings. Amongst the challenges, speakers cited difficulties in completing the self-assessment checklist, limited expert capacity, delays in reviews. States also reported institutional reforms following the first-cycle recommendation. The StAR Initiative completed ten years, and along with INTERPOL, it outlined their support towards combating corruption. Regarding asset recovery, States highlighted obstacles such as identification and tracing, dual criminality and limitation periods. Several States also highlighted that they relied on the Convention itself as the legal basis for cooperation.

33. The Secretariat drew attention to the extra budgetary funding gap for the second-cycle, and a worrying trend of hard ear-marked pledges, which complicates the impartial and continuous functioning of the Mechanism. Extradition and mutual legal assistance were

[13] Summary based on 'Report of the Conference of the States Parties to the United Nations Convention against Corruption on its Seventh Session, held in Vienna from 6 to 10 November 2017' (23 November 2017) UN Doc CAC/COSP/2017/14.

described as lengthy and burdensome procedures. Additionally, the Secretariat launched the second edition of the study 'State of Implementation of the United Nations Convention against Corruption: Criminalization, Law Enforcement and International Cooperation' which analysed first-cycle outcomes for 156 States Parties. It also introduced the online directory of competent national authorities and a new online resource hub on international cooperation.

34. The Conference adopted eight resolutions, which included continuance of previous issues and introduction of new issues, such as following:

- Resolution 7/3 urged broader technical assistance based on priorities identified in country reviews, coordination of providers by UNODC, and South-South cooperation.
- Resolution 7/4 asked the Secretariat to engage other review mechanisms, including through memorandums of understanding, to avoid duplication and reduce burden on States.
- Resolution 7/7 welcomed accessions of Belize and Niue, urged remaining SIDS to join the Convention, and stressed on anti-corruption safeguards in land and ocean resource management for climate resilience.
- Resolution 7/8 addressed the issue of corruption in sport, including whistle-blower protection, major sporting events, illegal betting and competition manipulation.

iv. The Eighth Session of COSP (COSP 8), 16 – 20 December 2019 at Abu Dhabi, UAE[14]

35. The United Nations Secretary-General's message conveyed by the Executive Director of UNODC, called for united action against illicit financial flows at the start of the Decade of Action for the SDGs. He also announced the first General Assembly special session against corruption to be held in 2021. The Executive Director stressed on prevention, asset recovery, measuring corruption, use of technology and stakeholder engagement in combating corruption.

36. During the general discussion, speakers highlighted the impact of corruption on health, education, access to justice, and delayed international response. Some speakers also proposed a dedicated international anti-corruption court. They referred to the Jakarta Statement on anti-corruption agencies, whistle-blower laws, e-courts and the significance of 9 December as the International Anti-Corruption Day. On implementation, States shared new national strategies and reported legislative reform on whistle-blowers, beneficial ownership and conflicts of interest. StAR also described its country engagements, partnerships and knowledge work. The second-cycle of Implementation Review Mechanism was welcomed as a catalyst for improving asset recovery frameworks. Speakers also raised concerns specifically on delays in country reviews, and supported extension of second-cycle review. The Secretariat too highlighted the measures needed to complete the second-cycle, including a possible extension.

37. The Conference adopted fourteen resolutions, alongside the decision 8/1 which extended the second-cycle by three years, to June 2024. Some notable resolutions adopted were as follows:

[14] Summary based on 'Report of the Conference of the States Parties to the United Nations Convention against Corruption on its Eighth Session, held in Abu Dhabi from 16 to 20 December 2019' (19 March 2020) UN Doc CAC/COSP/2019/17.

- Resolution 8/2 marked the tenth anniversary of the Implementation Review Mechanism. It noted that 169 reviews had been completed under first cycle, while 29 reviews had been completed under second cycle. While expressing concerns at delays, the resolution also urged publication of review reports and approved the lessons learned on chapters III and IV.
- Resolution 8/5 promoted public awareness and observance of International anti-Corruption Day.
- Resolution 8/9 urged for return of assets under Article 57 of the Convention, with transparent management of returned assets.
- Resolution 8/10 asked UNODC to develop a scientific framework for measuring corruption.
- Resolution 8/14 encouraged the oversight role of national parliaments, requested UNODC to draft a compendium of good practices, and drew attention towards preparation for the 2021 special session.

v. The Special Session of COSP, 7 May 2021[15]

38. Pursuant to General Assembly resolution 74/276[16], the Conference held a hybrid special session in Vienna on 7 May 2021 to approve the draft political declaration for the Assembly's special session against corruption. Speakers called the declaration a historic milestone and underlined the near-universal adherence the Convention fifteen years after its adoption. They stressed on international cooperation and asset recovery, and corruption in response to COVID-19 pertaining to procurement, medical supplies, vaccines and emergency funds.

39. The Conference approved the declaration "Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation". The declaration affirms the Convention as the primary universal legally binding instrument and addresses prevention, criminalization and enforcement, international cooperation, asset recovery and technical assistance. It also focuses on robust institutions, transparent procurement, judicial independence, and the links between corruption, human rights and sustainable development among several other issues.

vi. The Ninth Session of COSP (COSP 9), 13 – 17 December 2021 at Sharm el-Sheikh, Egypt[17]

40. The COSP 9 opened with statements by the Executive Director of UNODC and the Prime Minister of Egypt. The Executive Director highlighted that UNODC had supported 120 countries, noted that women are disproportionately affected by corruption, and announced the Global Resource for Anti-Corruption Education and Youth Empowerment (GRACE) Initiative and Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE) Network.

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[15] Summary based on 'Report of the Special Session of the Conference of the States Parties to the United Nations Convention against Corruption, held on 7 May 2021' (7 May 2021) UN Doc CAC/COSP/S/2021/2.

[16] UNGA Res 74/276, 'Special session of the General Assembly against Corruption' (1 June 2020) UN Doc A/RES/74/276.

[17] Summary based on 'Report of the Conference of the States Parties to the United Nations Convention against Corruption on its Ninth Session, held in Sharm el-Sheikh, Egypt, from 13 to 17 December 2021' (17 January 2022) UN Doc CAC/COSP/2021/17.

41. Speakers welcomed the political declaration adopted by the General Assembly in resolution S-32/1[18] as a positive extension of the Convention and stressed on political will of States. Other key issues discussed included COVID-19 impacts, national strategies, protection of investigative journalists, education, foreign bribery legislation, use of data analytics and artificial intelligence for risk detection. States reiterated reliance on the Convention for mutual legal assistance and joint investigations. They also called for more resources, simplified procedures and execution of requests for asset recovery. The participation of non-governmental organizations was also contested. Speakers identified technical assistance needs in financial investigations, special investigative techniques, risk assessments, mutual legal assistance and asset recovery. They also noted gaps in international cooperation such as protracted processes, non-recognition of foreign orders, safe havens and insufficient beneficial ownership transparency. StAR also reported assistance to more than 20 countries in 2020 – 2021.

42. The Conference adopted eight resolutions, including the following:

- Resolution 9/1, the Sharm el-Sheikh, addressed cooperation during emergencies and crisis response, including emergency procurement, and directed the expert meeting on international cooperation to develop non-binding guidelines.
- Resolution 9/2 followed up the special session declaration, directed subsidiary bodies to implement it, and requested a UNODC portal repository of voluntary contributions. It also scheduled an inter-sessional meeting in 2022.
- Resolution 9/7 called for a multipronged approach to beneficial ownership transparency, encouraged States Parties to share good practices on the same, and requested UNODC to continue providing technical assistance, capacity-building and material support to Member States.

vii. The Tenth Session of COSP (COSP 10), 11 – 15 December 2023 at Atlanta, USA[19]

43. COSP 10 marked the twentieth anniversary of the Convention's adoption in 2003, and its agenda included criminalization, prevention, international cooperation, asset recovery, alongside cross-cutting topics such as corruption in emergencies, whistle-blower protection, business integrity and the gender dimensions of corruption.

44. The President of the Conference announced two new accessions since COSP 9, bringing the total to 190 States Parties. The Conference considered a Secretariat note analysing needs emerging from country reviews and assistance delivered by UNODC, and took a follow-up to the General Assembly special session. It focused on delays in the second review cycle, largely caused by COVID-19, and reiterated the importance of the Mechanism. The Conference also urged States to publish their full country review reports voluntarily and to integrate review findings into national strategies.

[18] UNGA Res S-32/1, 'Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation' (2 June 2021) UN Doc A/RES/S-32/1.
[19] Summary based on 'Report of the Conference of the States Parties to the United Nations Convention against Corruption on its Tenth Session held in Atlanta, United States of America, from 11 to 15 December 2023' (5 February 2024) UN Doc CAC/COSP/2023/21.

45. The Conference adopted twelve resolutions alongside decision 10/2 which extended the second cycle until June 2026. The extension was intended to complete the outstanding country reviews delayed by COVID-19, and lay the groundwork for the third cycle. Some of the key resolutions adopted were as follows:

- Resolution 10/2 recognized the vulnerabilities and resource constraints of SIDS and urged tailored technical assistance, peer learning and safeguards in land, ocean and climate resilience work.
- Resolution 10/4 acknowledged the Vienna Principles towards a Global Framework for the Measurement of Corruption, invited States to use nationally owned indicators and asked UNODC to serve as a repository of non-binding guidelines.
- Resolution 10/5 addressed corruption involving organized criminal groups, protection of reporting persons, witnesses and journalists, safeguards in public procurement, and best practices on joint and parallel investigations.
- Resolution 10/8 urged secure and anonymous reporting channels and protection against retaliation under Article 33 of the Convention, and requested expert meetings to compile best practices.
- Resolution 10/9 urged for transparent e-procurement with automated risk indicators and asked the Working Group on Prevention to develop step-by-step guidelines on technology adoption.

B. Discussions at the Eleventh Session of COSP (COSP 11), 15 – 19 December 2025 at Doha

46. COSP 11 was held in Doha from 15 – 19 December 2025, under the theme "Shaping Tomorrow's Integrity". It brought together more than 2,500 participants from over 170 States Parties to the Convention.[20] The President of the United Nations General Assembly and the Secretary-General of the United Nations delivered video-recorded messages at the opening ceremony, which was also attended by the Prime Minister of Qatar.[21] Doha had also hosted the third session of COSP (COSP 3) in 2009, which adopted the terms of reference of the Implementation Review Mechanism vide resolution 3/1.

47. The Acting Executive Director of UNODC said that corruption supplies the illicit infrastructure for organized crime and called for an integrated approach across sectors and borders. He noted that technology gives corrupt actors new ways to hide assets and forge documents but also strengthens investigators. He urged States to close the capacity and regulatory gaps that allow misuse of digital tools, while stressing on the protection of whistle-blowers, journalists and youth participation.[22] He also reported more than 330 country visits under the Review Mechanism and over 4,800 technical assistance needs being identified. He drew attention to the GlobE Network, the StAR Initiative and its asset recovery database, and the

[20] UN Information Service Vienna, 'UN Anti-Corruption Conference in Doha begins with call to harness AI in the fight against corruption and economic crime', UNIS/CP/1194, 15 December 2025, <https://unis.unvienna.org/unis/en/pressrels/2025/uniscp1194.html> accessed 11 November 2026.
[21] Ibid.
[22] UNODC, 'John Brandolino Opening of the Eleventh Session of the UNCAC Conference of States Parties', 15 December 2025, <https://www.unodc.org/unodc/speeches/2025/151225-cosp11-opening.html> accessed 11 November 2026.

Seville Initiative for Accountable Service Providers. The Secretary-General of the United Nations in his message, observed that technology such as artificial intelligence can accelerate corruption as well as help detect it, which requires regulation and accountability.[23]

48. During the discussions and deliberations, speakers linked corruption to organized crime and human rights. Many reported reforms on whistle-blower protection, access to information, asset declaration, beneficial ownership registers, and e-procurement. Technology and artificial intelligence were recurrent issues in statements, and at least 17 States described technology-based initiatives. Several States also reported using non-conviction-based forfeiture and GlobE, StAR networks for asset recovery.[24] The essential role of civil society in spreading awareness and combating corruption was also highlighted by speakers. References to political funding were also made by States which eventually led to adoption of a resolution. The impact of corruption on environment was also amongst the issues emphasized upon by speakers and a resolution on the same was also adopted.

49. Amongst the points of difference was the next phase of the Review Mechanism. Some States sought mandatory publication of reports, centralized review calendar, and a formal role for civil society, academia and the private sector. Others were of the opinion that the Review Mechanism must remain strictly inter-governmental, non-intrusive and free of ranking. A few States proposed reviewing the chapters of the Convention in thematic groups to reduce the burden, while one States proposed a Secretariat managed dashboard on implementation and technical assistance needs.[25]

50. The UNODC and United Nations Global Compact held a Private Sector during the session, in which 21 companies joined the COSP Private Sector Platform. This new collaboration mechanism was with the objective to allow companies to contribute towards the implementation of the Convention and strengthen public-private partnerships.[26] The Conference adopted decision 11/1 to hold the twelfth session of COSP (COSP 12) in 2027 in Uzbekistan. The Conference adopted eleven resolutions which included resolutions on political funding, environmental harm and corruption, and most significantly regarding the second phase of Review Mechanism. Some of the key highlights amongst resolutions adopted are as follows:

- Resolution 11/1 (Doha Declaration) emphasized on the use of cyber, digital and artificial intelligence systems to strengthen anti-corruption work, law enforcement cooperation and financial data analysis. It identifies unequal capacity of States to adopt technologies as the principal issue which makes technical assistance and cooperation a precondition for their benefit. It also calls for the management of risks to human rights.

[23]UN Information Service Vienna, 'UN Anti-Corruption Conference in Doha begins with call to harness AI in the fight against corruption and economic crime', UNIS/CP/1194, 15 December 2025, <https://unis.unvienna.org/unis/en/pressrels/2025/uniscp1194.html> accessed 11 November 2026.

[24] Global Civil Society Coalition for the UNCAC, 'UNCAC COSP11 Plenary Discussions: Key Takeaways and Statements', 7 April 2026, available at: https://uncaccoalition.org/resources/uncac-cosp11-plenary-discussion-key-takeaways-and-country-positions/.

[25] Ibid.

[26] UN Information Service Vienna, 'UN Anti-Corruption Conference in Doha concludes with call to maximize the potential of AI systems to address corruption and economic crime', UNIS/CP/1196, available at: https://unis.unvienna.org/unis/pressrels/2025/uniscp1196.html.

- Resolution 11/2 (Second phase of Review Mechanism) launched the second phase of the Implementation Review Mechanism, to begin in 2027, comprising of two five-year cycles. The first cycle will review chapter III and IV, while the second cycle will review chapter II and V. To address the burden and delays experienced in earlier cycles, the resolution mandated a special session of the Conference in November 2026 to adopt a simplified, user-friendly self-assessment checklist, a streamlined review blueprint and a realistic timeline. It also directed all outstanding reviews of earlier phase to be completed no later than the end of 2027.
- Resolution 11/3 called for governance safeguards in climate finance, disaster recovery and management of ocean and land resources for the benefit of SIDS. It also encouraged regional cooperation through platforms like the Pacific Islands Forum and CARICOM.
- Resolution 11/6 urged for the inclusion of ethics, integrity and anti-corruption topics in early childhood, primary, secondary and tertiary curricula. It encouraged train-the-trainer programmes for educators and supported UNODC GRACE Initiative launched at COSP 9.
- Resolution 11/7 (Political funding) urged States to require that political parties and candidates keep standardized account, report monetary and in-kind donations and publish timely financial disclosures online. The resolution calls for independent oversight bodies, and restrictions on donations from legal entities and from abroad.
- Resolution 11/8 urged risk-based cooperation between anti-corruption bodies and financial intelligence units through joint task forces, secondments, shared beneficial ownership data and dissemination of suspicious transaction reports. UNODC was requested to prepare a technical guide on structured inter-agency cooperation.
- Resolution 11/9 addressed corruption that enables crimes affecting the environment. The Conference urged safeguards in natural resources concessions, public procurement and issuance of permits. It encouraged traceability technologies, confidential reporting systems and the use of INTERPOL networks to target illicit financial flows and organized crime in environment-related sectors.
- Resolution 11/1 called upon States to criminalize, investigate and punish corrupt officials who facilitate migrants smuggling through identity fraud, breaches of border inspection or obstruction of justice. The resolution urges financial investigations, biometric pattern detection and private sector integrity in transport and visa services to enable efficient addressal of this issue.

C. Issues raised by AALCO Member States at COSP Sessions

51. At present, 47 of 49 AALCO Member States are Parties to UNCAC[27], and play an important role in advancing the objectives of the Convention, particularly in strengthening international cooperation, promoting good governance, and combating corruption through effective legal and institutional frameworks. As States Parties to UNCAC, AALCO Member States have undertaken obligations to implement comprehensive anti-corruption measures, including the criminalization of corruption-related offences, the adoption of preventive policies, promotion of asset recovery mechanisms, and facilitation of international cooperation in criminal matters.

[27] Syrian Arab Republic is signatory to the Convention; Democratic People's Republic of Korea has not signed or ratified the Convention.

52. AALCO Member States have been participating at the COSP sessions, presenting statements and raising issues as part of groups such as the Group of 77 and China, African Group, and Asia-Pacific Group, as well as independently as States Parties to the Convention. The issues raised by Member States have ranged from asset recovery, nature and funding of the Review Mechanism, technical assistance, to sovereignty and unilateral measures.

53. At COSP 5, some Member States from the African Group expressed that the Review Mechanism must remain open, fair, inclusive, inter-governmental and non-punitive, while staying funded from the regular United Nations budget.[28] Member States of the Asia-Pacific Group called for no change in the Mechanism's basic principles of fairness, openness, no ranking), and cooperation on asset recovery.[29] At COSP 6, Member States of the Group of 77 and China stressed on political will for faster return of assets and avoidance of unilateral actions or sanctions harming cooperation.[30] Member States of the African Group welcomed SDG 16 and emphasized that the Review Mechanism must stay inter-governmental.[31] From the Asia-Pacific Group, Member States asked for well-coordinated technical assistance with a key role for UNODC.[32]

54. COSP 7 saw Member States of Group of 77 and China highlight the persistence of barriers to asset recovery such as lack of political will, delay, complex procedures, legal hurdles and cost, while reiterating their concerns regarding unilateral measures.[33] Some Member States also made a joint statement expressing concerns regarding omission of General Assembly resolution 71/326 on illegal wildlife trade.[34] At COSP 8, Member States re-emphasized on technical and legal assistance[35], and encouraged continued funding of developing countries' participation in the Conference.[36]

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[28] COSP, 'Report of the Conference of the States Parties to the United Nations Convention against Corruption on its Fifth Session, held in Panama City from 25 to 29 November 2013' (29 January 2014) UN Doc CAC/COSP/2013/18, p. 28-29 para 14.

[29] Ibid, p. 29 para 15.

[30] COSP, 'Report of the Conference of the States Parties to the United Nations Convention against Corruption on its Sixth Session, held in St Petersburg, Russian Federation, from 2 to 6 November' (3 December 2015) UN Doc CAC/COSP/2015/10, p. 36-37 para 8.

[31] Ibid, p. 37 para 9.

[32] Ibid, p. 37 para 10.

[33] COSP, 'Report of the Conference of the States Parties to the United Nations Convention against Corruption on its Seventh Session, held in Vienna from 6 to 10 November 2017' (23 November 2017) UN Doc CAC/COSP/2017/14, p. 29-30 para 9.

[34] Ibid, p. 51 para 121; UNGA Res 71/326, 'Tackling illicit trafficking in wildlife' (11 September 2017) UN Doc A/RES/71/326.

[35] Statement by the Head of Delegation of Nepal at the Eighth Conference of the States Parties to the United Nations Convention against Corruption, <https://www.unodc.org/documents/treaties/UNCAC/COSP/session8/Statements/Nepal_Statement_8th_UNCAC_COSP.pdf> accessed 11 November 2026.

[36] Uganda's Statement at 8th Session of the Conference of States Parties to the United Nations Convention against Corruption, <https://www.unodc.org/documents/treaties/UNCAC/COSP/session8/Statements/COSP_2019_UGANDA_STATEMENT.pdf> accessed 11 November 2026.

55. At COSP 9, both the Presidency and Vice Presidency of the Conference was held by AALCO Member States.[37] Member States of the Asia-Pacific Group stated that delays due to COVID-19 must be overcome in the Review Mechanism[38] and some of the Member States sponsored the Sharm el-Sheikh Declaration on cooperation during emergencies.[39] At COSP 10, asset recovery dominated the interventions, with Member States urging unconditional return of assets[40], and highlighting inadequacy of framework for returning assets to the Global South.[41] Member States also emphasized on the next cycle of Review Mechanism being transparent, inclusive, impartial and free of ranking and supported extension of the second cycle.

56. At COSP 11, Member States sought faster return, real-time information sharing and digital support[42], and stated that unilateral coercive measures make asset recovery practically impossible.[43] Other Member States reiterated the necessity of an efficient, inter-governmental and non-intrusive approach for the next phase of the Review Mechanism[44], and asked for a faster Review Mechanism and coordination with the United Nations Transnational Organized Crime Convention Conference.[45]

57. Over the years, AALCO Member States have engaged with COSP sessions in a comprehensive manner reiterating the need for financial support, technical assistance, and funding of the Review Mechanism which lies at the core of efficiency of the Convention. Asset recovery has been amongst the most discussed issues by Member States with emphasis on cooperation. Regarding the Implementation Review Mechanism, Member States have largely preferred it to be inter-governmental in nature. Further, Member States have also contributed towards discussions on emerging issues of corruption measurement, artificial intelligence amongst other issues. These statements and interventions have endeavoured to ensure that the

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[37] COSP, 'Report of the Conference of the States Parties to the United Nations Convention against Corruption on its Ninth Session, held in Sharm el-Sheikh, Egypt, from 13 to 17 December 2021' (17 January 2022) UN Doc CAC/COSP/2021/17, p. 39 para 12-13.

[38] Ibid, p. 50 para 60

[39] Ibid, resolution 9/1 at 3.

[40] Statement by H.E. Mst. Asia Khatoon at the 10th Session of the Conference of the States Parties to the United Nations Convention against Corruption, <https://www.unodc.org/documents/treaties/UNCAC/COSP/session10/statements/Bangladesh.pdf> accessed 11 November 2026.

[41] 10th Conference of States Parties to the UN Convention against Corruption National Statement of Pakistan, <https://www.unodc.org/documents/treaties/UNCAC/COSP/session10/statements/Pakistan.pdf> accessed 11 November 2026.

[42] Statement delivered by Mr. Mohammad Khaled Rahim at the 11th Session of the Conference of States Parties to the United Nations Convention against Corruption, <https://track.unodc.org/uploads/documents/UNCAC/COSP/session11/statements/states-parties/Bangladesh_E.pdf> accessed 11 November 2026.

[43] The Representative of the I.R. of Iran before the Eleventh Session of the Conference of States Parties to the United Nations Convention against Corruption, <https://track.unodc.org/uploads/documents/UNCAC/COSP/session11/statements/states-parties/Iran_E.pdf> accessed 11 November 2026.

[44] India's intervention in COSP 2025, <https://track.unodc.org/uploads/documents/UNCAC/COSP/session11/statements/states-parties/India_E.pdf> accessed 11 November 2026.

[45] State of Kuwait Speech by H.E. the President of Kuwait Anti-Corruption Authority delivered at 11th session of COSP to the UNCAC, <https://track.unodc.org/uploads/documents/UNCAC/COSP/session11/statements/states-parties/Kuwait_E.pdf> accessed 11 November 2026.

Asian-African voice in implementation of the Convention is recorded and steps to effectuate it are also undertaken.

III. IMPLEMENTATION REVIEW GROUP: DEVELOPMENTS AND CHALLENGES

58. One of the subsidiary bodies of the COSP is the Implementation Review Group (IRG), whose functions as per the Terms of Reference of the Implementation Review Mechanism are (i) to have an overview of the review process for identifying challenges and good practices, and (ii) to consider technical assistance requirements for effective implementation of the Convention.[46] The analytical work of the IRG is based on thematic implementation reports prepared by the Secretariat. The Group established in 2009, has held regular and resumed sessions every year, and based on the deliberations, it submits recommendations and conclusions to the COSP for its consideration and approval.

59. The Implementation Review Mechanism which lies at the foundation of IRG, is structured into phases, consisting of two cycles each. In the first phase of the Review Mechanism, the first cycle is largely complete and remains open, while the second cycle reviews remain ongoing. The first cycle initiated in 2010, assesses chapters III and IV of the Convention on criminalization and law enforcement and cooperation. The second cycle initiated in 2015, deals with chapters II and V of the Convention on preventive measures and asset recovery.[47]

60. At present, COSP and IRG have begun preparations for the second review phase which will focus on, among other issues[48]:

- Progress achieved in connection with observations on implementation of articles in previous country review reports;
- Implementation in practice, including examples of results achieved that States Parties under review decide to share;
- Whether technical assistance requested in relation to country review reports has been provided to improve implementation of the Convention

61. Over the years, the IRG sessions have served as a crucial platform in addressing concerns of implementation of the Convention. Since the Fourth Session in 2013 till the Seventeenth Session in 2026, deliberations within the Group have identified key issues, challenges as well as potential solutions of addressing those challenges. The most recent session of the Group was the Second resumed Seventeenth Session held from 2 – 5 November 2026, at Vienna.

[46] UNODC, 'Implementation Review Group' <https://www.unodc.org/corruption/en/cosp/implementation-review-group.html> 11 November 2026.
[47] UNODC, 'Implementation Review Mechanism' <https://www.unodc.org/corruption/en/uncac/implementation-review-mechanism.html> accessed 11 November 2026.
[48] COSP Resolution 11/2, 'Second phase of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption'.

62. Amongst the most persistent challenges has been delays in completing the review cycles. With COVID-19 restrictions, the Group asked the Secretariat to explore virtual visits and e-learning for national focal points.[49] To address the delays, a 2025 counting rule was introduced which treated a review as finished for statistics once the executive summary was adopted and draft report was shared, if the concerned States stayed silent for six months.[50] An end-2027 deadline was also proposed for finishing the first phase reviews.[51]Another key challenge has been funding of the Review Mechanism. In 2013, the Secretariat reported a shortfall of about $1 million and proposed savings, such as ensuring one government expert per country.[52] Measures also included cost-cutting in reviews as and where possible.

63. During the discussions at the IRG sessions, States have repeatedly described the self-assessment checklist and reports as information heavy.[53] Speakers have also requested for a simpler checklist, realistic timelines and increased use of technology in review documents. As the need for technical assistance rose with subsequent years, the solutions stressed on country-led, multi-year assistance, regional and South-South cooperation, and joint sessions with the Asset Recovery Working Group.[54] Discussions within IRG have also shed light on substantive gaps within the Convention. For instance, challenges under chapters III and IV included prosecution, adjudication, sanctions, freezing and confiscation, and limited use of the Convention as a legal basis for cooperation. Regarding the Review Mechanism itself, States have insisted on guiding principles and ensuring an inclusive process, though there have been differences regarding publication of review documents and role of civil society.

64. The Seventeenth Session of the group has been a milestone in shaping the future Review Mechanism. It focus has been on review documents for second phase under resolution 11/2 i.e., the draft question sheet for self-assessment checklist, the model timeline and the roadmap, which are to be formally adopted at the special session of COSP in November 2026.[55] At the session, the Group also considered performance notes, thematic prevention reports and regional addenda from the Secretariat, while agreeing upon a draft agenda for the Eighteenth Session.[56] During the First resumed Seventeenth Session, the Group recommended that the special session of November 2026 adopt the revised checklist for both cycles and the revised model schedule, and also mandated to allow each State to keep its checklist answers confidential or publish it on their country profile page.[57]

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[49] COSP, 'Report of the Implementation Review Group on its Eleventh Session, held in Vienna on 29 June 2020' (1 July 2020) UN Doc CAC/COSP/IRG/2020/5.
[50] COSP, 'Report of the Implementation Review Group on its second resumed Sixteenth Session, held in Vienna from 1 to 5 September 2025' (1 October 2025) UN Doc CAC/COSP/IRG/2025/3/Add. 2.
[51] COSP, 'Report of the Implementation Review Group on its third resumed Sixteenth Session, held in Doha on 19 December 2025' (27 January 2026) UN Doc CAC/COSP/IRG/2025/3/Add.3, para 22.
[52] COSP, 'Report of the Implementation Review Group on its Fourth Session, held in Vienna from 27 to 31 May 2013' (3 June 2023) UN Doc CAC/COSP/IRG/2013/12, para 62, 64-66, 68, 70.
[53] Ibid, para 21-25, 68.
[54] COSP, 'Report of the Implementation Review Group on its Ninth Session, held in Vienna from 4 to 6 June 2018' (21 June 2018) UN Doc CAC/COSP/IRG/2018/8, para 47-56.
[55] COSP, 'Report of the Implementation Review Group on its Seventeenth Session, held in Vienna from 18 to 22 May 2026' (1 June 2026) UN Doc CAC/COSP/IRG/2026/6, p. 2 para 1.
[56] Ibid.
[57] COSP, 'Report of the Implementation Review Group on its first resumed Seventeenth Session, held in Vienna from 31 August to 4 September 2026' (10 September 2026) UN Doc CAC/COSP/IRG/2026/6/Add. 1, para 4, 13-15.

65. The future session of the IRG and second phase of the Review Mechanism is a crucial opportunity to strengthen implementation while preserving the principles of national ownership, inter-governmental cooperation and equal treatment of States Parties. The work of the IRG demonstrates that implementation of UNCAC is an ongoing process requiring sustained institutional commitment, for translating findings of the Review Mechanism into practical measures to strengthen domestic implementation.

IV. OPEN-ENDED INTER-GOVERNMENTAL WORKING GROUP ON ASSET RECOVERY: KEY DELIBERATIONS

Nineteenth Session of the Open-ended Intergovernmental Working Group on Asset Recovery (Vienna, 3–5 September 2025)

66. The Open-ended Intergovernmental Working Group on Asset Recovery (WGAR), also known as the Asset Recovery Working Group, was established by the COSP in 2006, pursuant to its resolution 1/4, to advise and assist the Conference in the implementation of its mandate concerning the return of proceeds of corruption. It is a subsidiary body of the COSP. The Working Group is mandated, *inter alia*, to assist the Conference in developing cumulative knowledge on asset recovery, facilitating the exchange of information, good practices and ideas among States, and building confidence and encouraging cooperation between requesting and requested States. Its work has also focused on technical assistance, training and capacity-building to strengthen the implementation of Chapter V of the Convention. Since its establishment in 2006, the WGAR has held one meeting per year, where participants exchange information on good practices and existing and emerging challenges related to the implementation of chapter V of the Convention and develop recommendations to be presented to the Conference. Topics discussed during the Working Group usually include financial disclosure systems, beneficial ownership, procedures for the confiscation of proceeds of corruption, the management of frozen, seized and confiscated assets and financial intelligence units, among others.

67. The Nineteenth Session of the WGAR was convened in Vienna from 3-5 September 2025. The meeting was chaired by Ms. Christine Cline (United States of America), President-designate of the Conference of the States Parties to UNCAC at its tenth session. The session considered the progress made in implementing the mandates of the Working Group, along with thematic discussions concerning good practices and challenges relating to beneficial ownership information and its role in detecting, deterring and preventing corruption and facilitating the recovery and return of assets. The Working Group also considered issues relating to technical assistance, capacity-building and international cooperation in asset recovery.[58]

68. The session was attended by representatives of 115 States Parties to the Convention. The European Union was also represented in its capacity as a regional economic integration organization party to the Convention. Several United Nations entities, specialized agencies,

[58] COSP 'Report on the meeting of the Open-ended Intergovernmental Working Group on Asset Recovery held in Vienna from 3 to 5 September 2025' (1 October 2025) UN Doc CAC/COSP/WG.2/2025/5 <https://track.unodc.org/uploads/documents/UNCAC/WorkingGroups/workinggroup2/2025-September-3-5/CAC-COSP-WG.2-2025-5/2515716E.pdf> accessed 10 November 2026.

intergovernmental organizations and other organizations participated as observers. These included the Asian-African Legal Consultative Organization (AALCO), the Basel Institute on Governance, the World Bank, the International Criminal Police Organization (INTERPOL), the Islamic Development Bank Group, the League of Arab States and the Organization of Islamic Cooperation, among others.

Thematic Focus Areas

a. Progress in Implementing the Mandates of the Working Group

69. The Working Group considered the Secretariat's note entitled "Progress in Implementing the Mandates of the Open-ended Intergovernmental Working Group on Asset Recovery" (CAC/COSP/WG.2/2025/2), reviewing progress during 2023-2025[59]. The note identified three key areas of focus: developing cumulative knowledge on asset recovery; strengthening trust and confidence between requesting and requested States; and providing technical assistance and capacity-building. It also highlighted the Working Group's contribution to the second cycle of the UNCAC Implementation Review Mechanism, particularly concerning Chapter V.

70. Regarding knowledge development, the note highlighted publications prepared by UNODC and the StAR Initiative, including studies on beneficial ownership transparency, compensation and reparation for victims of corruption, and the management of seized and confiscated assets. It also referred to the 2024 Brazil-StAR Initiative report on direct asset recovery under Article 53 of the Convention.

71. The note further highlighted the April 2025 publication, "From Loss to Gain: Unlocking the Potential of Equivalent Value-Based Measures in Asset Recovery", examining equivalent value-based confiscation measures to facilitate the recovery of proceeds of crime where establishing a direct link between specific assets and criminal offences is difficult. It also noted the continued development of the UNODC Tools and Resources for Anti-Corruption Knowledge (TRACK) portal and the StAR Publications Library to facilitate access to relevant legal resources and good practices.

72. On data collection, the note recalled UNODC's mandate, in coordination with the StAR Initiative, to gather information on assets frozen, seized, confiscated and returned in corruption cases. It referred to General Assembly resolution 79/190 (2024)[60], which called for continued collection and dissemination of information on asset recovery, including challenges, good practices and amounts recovered. In May 2025, UNODC invited States Parties to provide updated information on asset returns during 2023-2025, for consideration by the Conference at its eleventh session.

[59] COSP Open-ended Intergovernmental Working Group on Asset Recovery 'Progress in implementing the mandates of the Open-ended Intergovernmental Working Group on Asset Recovery Note by the Secretariat' (30 June 2025) UN Doc CAC/COSP/WG.2/2025/2 <https://docs.un.org/en/CAC/COSP/WG.2/2025/2> accessed 10 November 2026.

[60] UNGA Res 79/190, 'Preventing and combating corruption practices and the transfer of proceeds of corruption, facilitating asset recovery and returning such assets to legitimate owners, in particular to countries of origin, in accordance with the United Nations Convention against Corruption' (17 December 2024) UN Doc A/RES/79/190.

73. The note emphasized that trust and confidence between requesting and requested States are essential for effective international cooperation. It highlighted the role of central authorities, practitioner networks, including the Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network), and regional asset recovery networks in facilitating communication, information exchange and coordination. It also stressed the importance of maintaining updated information on central and competent authorities for mutual legal assistance.

74. Regarding technical assistance and capacity-building, the note highlighted UNODC and the StAR Initiative's support to States Parties through legislative reviews, legal drafting, assistance with mutual legal assistance procedures and specialized training. It underscored the need to strengthen institutional capacities for identifying, tracing, freezing, seizing, confiscating and returning proceeds of corruption, while ensuring coordination among international initiatives to avoid duplication and address States' specific needs.

b. Promoting Beneficial Ownership Transparency to Facilitate Asset Recovery

75. The Nineteenth Session discussed good practices and challenges relating to beneficial ownership transparency in preventing corruption and facilitating asset recovery, pursuant to Conference resolution 10/6. In this regard, the Secretariat presented its note entitled "Promoting Beneficial Ownership Transparency to Facilitate Asset Recovery", based on submissions from 35 States Parties. The note examined domestic mechanisms for accessing beneficial ownership information, international cooperation and its practical application in asset recovery proceedings.[61]

76. The note highlighted that anonymous legal persons and complex ownership structures, including shell companies and trusts, continued to facilitate the concealment of proceeds of corruption. Beneficial ownership transparency was identified as an essential tool for identifying individuals who ultimately own or control such entities. It emphasized the relevance of Articles 12, 14, 31, 46, 52, 55 and 57 of UNCAC in preventing corruption, tracing and confiscating illicit assets and facilitating their recovery and return.

77. With regard to domestic access, the note highlighted the establishment of centralized beneficial ownership registers and other mechanisms in several States Parties. The note further emphasized the importance of cross-border access to beneficial ownership information in tracing assets concealed through complex transnational ownership structures. However, challenges included data protection restrictions, differences in domestic legal frameworks, limited reciprocity arrangements, delays in mutual legal assistance requests and the absence of accessible or reliable foreign beneficial ownership databases.

78. Finally, the note underscored the need for technical assistance, peer learning and capacity-building to strengthen beneficial ownership transparency frameworks. It highlighted the importance of targeted training, practical simulation exercises and exchanges among national

[61] COSP Open-ended Intergovernmental Working Group on Asset Recovery 'Promoting beneficial ownership transparency to facilitate asset recovery Note by the Secretariat' (4 July 2025) UN Doc CAC/COSP/WG.2/2025/3 <https://docs.un.org/en/CAC/COSP/WG.2/2025/3> accessed 10 November 2026.

authorities to improve investigative capacities and the effective use of beneficial ownership information in international asset recovery proceedings.

c. Synergies between Beneficial Ownership Transparency and Financial Disclosure for Asset Recovery

79. The third thematic discussion examined the relationship between beneficial ownership transparency and financial disclosure systems for public officials. The Secretariat presented its note entitled "Good Practices and Challenges in Leveraging Synergies between Beneficial Ownership Transparency and Financial Disclosure for Asset Recovery", based on submissions from 35 States Parties. The note highlighted the complementary role of these systems in detecting conflicts of interest, identifying illicit enrichment and tracing assets held indirectly through companies, trusts, nominees and other arrangements.[62]

80. The note identified several implementation challenges, including fragmented databases, inadequate inter-agency coordination, limited access to beneficial ownership information and insufficient verification of financial disclosures. Differences in legal definitions and reporting requirements, as well as the absence of effective mechanisms for cross-border information exchange, further complicated investigations involving foreign-held assets.

81. Several national practices were highlighted to address these challenges. The note emphasized the need to strengthen integration between beneficial ownership transparency and financial disclosure systems through harmonized legal definitions, improved inter-agency access, digital verification mechanisms and enhanced cross-border information sharing. It also highlighted the importance of incorporating such information into existing international cooperation mechanisms, including mutual legal assistance procedures and asset recovery networks, while maintaining appropriate safeguards for privacy and data security.

82. The deliberations at the Nineteenth Session reaffirmed the importance of strengthening international cooperation for the effective implementation of Chapter V of UNCAC. The discussions highlighted the need for robust domestic legal frameworks, transparent beneficial ownership and financial disclosure systems, and improved access to reliable information to facilitate the identification, tracing, confiscation and return of proceeds of corruption. Particular emphasis was placed on addressing challenges arising from complex ownership structures, fragmented information systems and gaps in cross-border cooperation.

83. The Session also underscored the importance of continued technical assistance, capacity-building and the exchange of good practices among States Parties, with UNODC and the StAR Initiative playing an important supporting role. Overall, the deliberations reflected the need for a coordinated and comprehensive approach to asset recovery, based on strengthened institutional capacities, effective information-sharing mechanisms and greater trust and cooperation between requesting and requested States.

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[62] COSP Open-ended Intergovernmental Working Group on Asset Recovery 'Good practices and challenges in leveraging synergies between beneficial ownership transparency and financial disclosure for asset recovery Note by the Secretariat' (3 July 2025) UN Doc CAC/COSP/WG.2/2025/4 <https://docs.un.org/en/CAC/COSP/WG.2/2025/4> accessed 10 November 2026.

V. COMMENTS AND OBSERVATIONS OF THE AALCO SECRETARIAT

84. The AALCO Secretariat notes that the adoption of the UNCAC marked a significant milestone in the development of a comprehensive international legal framework for preventing and combating corruption. The Convention provides an important basis for strengthening domestic anti-corruption measures, facilitating international cooperation and promoting asset recovery. Nevertheless, its effectiveness depends not only on the adoption of appropriate legislative and institutional frameworks but also on their consistent and effective implementation. In this regard, the Secretariat observes that differences in national legal systems, institutional capacities and available resources, together with practical difficulties in international cooperation, continue to present challenges for many States, particularly developing countries. Sustained technical assistance, capacity-building and the exchange of good practices therefore remain essential to advancing the effective implementation of the Convention.

85. The Secretariat attaches particular importance to asset recovery, which has been included in AALCO's Work Programme since 2023, reflecting the growing importance of international cooperation in the recovery and return of assets derived from corruption, particularly for developing countries. Asset recovery also constitutes a fundamental principle of UNCAC and is of considerable significance to countries affected by the diversion of public resources through corruption. Despite the progress achieved under the Convention, the identification, tracing, freezing, confiscation and return of proceeds of corruption continue to involve complex legal and procedural challenges. These include differences in domestic legal requirements, difficulties in obtaining and exchanging evidence, delays in mutual legal assistance proceedings and the financial and administrative burdens faced by requesting States. The Secretariat considers that greater attention should be devoted to strengthening practical cooperation, facilitating timely and effective asset recovery and return, and addressing the particular difficulties encountered by developing countries, in accordance with the relevant provisions of UNCAC and applicable domestic laws.

86. The Secretariat further observes that effective international cooperation depends upon mutual trust, institutional coordination and the capacity of competent national authorities to respond to requests for assistance in a timely and effective manner. In this context, strengthening central authorities, improving channels for information exchange and developing networks among relevant practitioners can contribute significantly to the implementation of UNCAC. Such arrangements should complement, rather than replace, the formal mechanisms and legal requirements governing international cooperation under the Convention. Particular consideration should also be given to technical assistance and capacity-building for States facing institutional or resource constraints, with a view to promoting more effective and equitable participation in international cooperation.

87. The Secretariat recognizes the importance attached by AALCO Member States to the intergovernmental character and guiding principles of the Mechanism for the Review of Implementation of UNCAC, including respect for sovereign equality, non-interference in the domestic affairs of States, transparency, inclusiveness, impartiality and its non-intrusive, non-adversarial and non-punitive nature. In this regard, the Secretariat welcomes the outcome of the Special Session of the Conference of the States Parties, held in Vienna on 6 November 2026,

which adopted the self-assessment checklist, revised model schedule and simplified blueprint for country review reports and executive summaries for the second phase of the Implementation Review Mechanism.[63] These developments pave the way for the commencement of the second phase in 2027, with greater emphasis on progress achieved, practical implementation and technical assistance needs. The Secretariat considers that this next phase provides an important opportunity to build upon the experience gained during previous review cycles and address outstanding implementation challenges. It further encourages AALCO Member States to continue sharing their experiences, priorities and practical concerns in relevant discussions under COSP, including at its Twelfth Session.

88. The Secretariat recalls AALCO's longstanding engagement with international legal issues relating to combating corruption, particularly asset recovery and international cooperation. It further notes that recent discussions within the framework of COSP have increasingly addressed emerging and evolving challenges, including the use of technology in preventing and detecting corruption, corruption risks associated with political finance and the relationship between corruption and environmental governance. These developments highlight the continuing relevance of the topic to AALCO Member States and the importance of maintaining it under the Organization's work programme. Consideration of these issues at the Sixty-Fourth Annual Session would provide a timely opportunity for Member States to exchange views on recent developments and identify matters of particular relevance to their national and regional experiences.

89. The Secretariat considers that AALCO, as an intergovernmental consultative forum bringing together Asian and African States, can continue to play a constructive role in facilitating dialogue and the exchange of legal perspectives on the implementation of UNCAC. In particular, the Organization may consider providing further opportunities for thematic discussions on asset recovery and return, mutual legal assistance, technical cooperation, capacity-building and emerging legal challenges in combating corruption. Such exchanges could assist Member States in identifying areas of shared concern, exchanging national experiences and good practices, and contributing their perspectives to ongoing deliberations within COSP and its subsidiary bodies. In this manner, AALCO can complement existing international efforts while remaining responsive to the priorities and needs of its Member States.

[63] The official version of the decision adopted has not been released as on 16 November 2026; See UN Transcripts, 'Special Session of the Conference of States parties to the United Nations Convention against Corruption' (6 November 2026) <https://transcripts.un.org/en/asset/k14/k14n9p5wez> accessed 16 November 2026; COSP, 'Draft decision submitted by the President of the Conference of the States Parties to the United Nations Convention against Corruption, Documents for the conduct of country reviews in the second phase of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption' (4 November 2026) UN Doc CAC/COSP/S/2026/L.2 <https://documents.un.org/doc/undoc/ltd/v26/066/80/pdf/v2606680.pdf> accessed 16 November 2026; see also UN Docs. CAC/COSP/IRG/2026/7/Rev.1 (self-assessment checklist) and CAC/COSP/IRG/2026/8/Rev.2 (revised model schedule and simplified blueprint for country review reports and executive summaries).