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Research Report

Topic 1: Implementing strategies to mitigate high-level corruption in low-income countries.



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Introduction

Equality, shared values, and the basic moral proposition that the law applies to everyone are not ornamental ideas; they are the minimum conditions for social stability and for any credible “rule of law”. When high-level corruption becomes systemic, it does not only divert public funds: it quietly changes what citizenship means in practice. Access to justice, healthcare, education, and political participation becomes conditional - on wealth, patronage networks, or proximity to power. The Office of the High Commissioner for Human Rights (OHCHR) is explicit that corruption undermines State institutions and the capacity of States to respect, protect, and fulfil human rights, and that it disproportionately affects people and communities experiencing discrimination or marginalisation.¹ ² In low-income countries, this harm is magnified by limited fiscal space and thinner institutional buffers. A single procurement scandal, a captured regulator, or a compromised prosecution service may remove essential services from entire communities while also eroding trust in the State’s legitimacy. The human consequences are therefore not secondary effects; they are central to why this agenda item matters.

Crucially, high-level corruption is frequently transnational in execution. Even where the predicate act occurs domestically, the proceeds are often concealed, laundered, and enjoyed abroad - through opaque corporate structures, trusts and similar legal arrangements, real estate, and financial systems. The Financial Action Task Force (FATF) has repeatedly addressed beneficial ownership transparency as a key vulnerability exploited to hide and move illicit assets.³ ⁴ This reality makes mitigation a legal and international-cooperation problem as much as a domestic governance problem.

The central global legal framework is the United Nations Convention against Corruption (UNCAC) (2003), which addresses prevention, criminalisation, international cooperation, and

¹ Office of the United Nations High Commissioner for Human Rights (OHCHR), “Corruption and Human Rights” (United Nations, Geneva, topic page, accessed 16 January 2026).

² Office of the United Nations High Commissioner for Human Rights (OHCHR), *Corruption and Human Rights: A Practical Guide* (United Nations, Geneva, 2025).

³ Financial Action Task Force (FATF), *Guidance on Beneficial Ownership and Transparency of Legal Arrangements* (FATF, Paris, 2024).

⁴ Financial Action Task Force (FATF), “Beneficial Ownership” (FATF topic page, accessed 16 January 2026).

asset recovery.⁵ A distinctive feature of UNCAC is its treatment of asset recovery: the return of assets is framed as a fundamental principle, requiring cooperation and assistance between States.⁶ In June 2021, the UN General Assembly Special Session against corruption (UNGASS) adopted the Political Declaration “Our common commitment...”, reaffirming global political commitment to prevent and combat corruption and strengthen international cooperation.⁷

This report focuses on high-level (often “grand”) corruption: abuse of high-level power that benefits the few at the expense of the many, commonly protected by impunity and institutional capture.⁸ The GA6 challenge is therefore twofold: (1) strengthening national integrity systems in contexts where resources and institutional independence may be fragile; and (2) tightening the international environment that enables concealment, laundering, and safe enjoyment of corrupt proceeds abroad.

Definition of Key Terms

Corruption

UNCAC does not provide one single general definition of “corruption”; instead, it requires States Parties to implement preventive measures and to criminalise a range of corruption-related conduct and offences.⁹

High-level corruption (often referred to as grand corruption)

The abuse of high-level entrusted power that benefits a small group at the expense of the public, often involving large public funds, strategic sectors (procurement, extractives), and protection through political influence, selective enforcement, or institutional capture.¹⁰

⁵ United Nations, *United Nations Convention against Corruption* (UNCAC), adopted 31 October 2003, entered into force 14 December 2005.

⁶ United Nations Office on Drugs and Crime (UNODC), “Asset Recovery” (UNODC thematic resource page, Vienna, accessed 16 January 2026).

⁷ United Nations General Assembly, Political Declaration, “Our Common Commitment to Effectively Addressing Challenges and Threats Posed by Corruption through Prevention and Combating Corruption and Strengthening International Cooperation” (adopted 7 June 2021).

⁸ Transparency International, “Grand Corruption” (Transparency International policy resource, Berlin, accessed 16 January 2026).

⁹ Office of the United Nations High Commissioner for Human Rights (OHCHR), “Corruption and Human Rights” (United Nations, Geneva, topic page, accessed 16 January 2026).

¹⁰ Transparency International, “Grand Corruption” (Transparency International policy resource, Berlin, accessed 16 January 2026).

Rule of law

A governance condition in which laws are publicly promulgated, equally enforced, independently adjudicated, and consistent with human rights norms. In practice, high-level corruption “hollows out” rule of law by making enforcement contingent rather than equal.

Illicit financial flows (IFFs)

Cross-border movements of money that are illegally earned, transferred, or used; corruption-related IFFs commonly involve concealment and laundering through corporate vehicles, trusts and similar arrangements, and financial intermediaries.¹¹

Beneficial ownership

Information identifying the natural person(s) who ultimately own or control a legal entity or arrangement. FATF guidance stresses that beneficial ownership information should be adequate, accurate, and up to date, and accessible to competent authorities without impediments.^{12 13}

Asset recovery

Legal and operational measures to trace, freeze, seize/confiscate, and return proceeds of corruption. UNCAC Chapter V is the core global legal architecture for asset recovery cooperation.¹⁴

Low-income countries

A World Bank income classification used descriptively in this report; the focus is on structural constraints that frequently apply in low-income contexts (capacity limits, weaker enforcement institutions, and higher vulnerability to elite capture).

¹¹ Financial Action Task Force (FATF), “Beneficial Ownership” (FATF topic page, accessed 16 January 2026).

¹² Office of the United Nations High Commissioner for Human Rights (OHCHR), *Corruption and Human Rights: A Practical Guide* (United Nations, Geneva, 2025).

¹³ United Nations, *United Nations Convention against Corruption* (UNCAC), adopted 31 October 2003, entered into force 14 December 2005.

¹⁴ United Nations Office on Drugs and Crime (UNODC), “Asset Recovery” (UNODC thematic resource page, Vienna, accessed 16 January 2026).

Background Information

Mechanisms and Drivers of High-Level Corruption

High-level corruption is rarely limited to isolated bribery. It often becomes a political-economic system sustained by incentives and protection mechanisms. Common drivers include:

- Concentrated discretion over high-value decisions (public procurement, licences, concessions, state borrowing).
- Weak oversight bodies (auditors, anti-corruption commissions, parliamentary committees) without protected budgets or independence.
- Politicised appointments and removals in prosecution services, courts, and regulators.
- Retaliation risks for investigators, journalists, whistleblowers, and civil society monitors.
- “State capture” dynamics: where policy and enforcement are shaped to benefit a narrow group and guarantee impunity.

UNCAC’s design reflects this reality by combining prevention (public sector integrity, procurement standards, codes of conduct) with criminalisation and cooperation tools.¹⁵

Human Rights, Equality, and Development Impacts

Corruption is not merely an efficiency problem. OHCHR notes that corruption diverts scarce public revenue and drains public budgets for essential services such as healthcare, housing, and education, deepens inequalities, and undermines the enjoyment of human rights across the board.¹⁶ ¹⁷ In low-income settings, where service delivery may already be fragile, corruption can directly translate into preventable harms: medicine stock-outs, deteriorating schools, unsafe infrastructure, and a justice system that becomes effectively unavailable to large parts of the population.

¹⁵ United Nations General Assembly, Political Declaration, “Our Common Commitment to Effectively Addressing Challenges and Threats Posed by Corruption through Prevention and Combating Corruption and Strengthening International Cooperation” (adopted 7 June 2021).

¹⁶ United Nations General Assembly, Resolution A/RES/79/190, “Preventing and combating corrupt practices and the transfer of proceeds of corruption, and facilitating asset recovery and return” (adopted 18 December 2024).

¹⁷ Office of the United Nations High Commissioner for Human Rights (OHCHR), “Corruption and Human Rights” (United Nations, Geneva, topic page, accessed 16 January 2026).

This is why equality and “living together” as a society are not rhetorical add-ons to this topic: they are part of the causal chain. A state that cannot credibly guarantee equal treatment under law cannot sustain stable social cooperation in the long term.

Transnational Dimension (Illicit Financial Flows and Concealment)

Even when corruption is domestic, proceeds frequently exit the country. In practice, the ability to externalise stolen wealth is what sustains many high-level schemes: it turns corruption into an investment strategy rather than a risky local act.

FATF has strengthened and clarified standards on beneficial ownership transparency to prevent misuse of legal persons and legal arrangements, and provides practical guidance on transparency requirements for trusts and similar legal arrangements.^{18 19} Where beneficial ownership information is weak or unverifiable, corrupt proceeds can be concealed behind nominee directors, layered corporate structures, and complex arrangements that frustrate investigators and delay mutual legal assistance.

UNCAC anticipates this transnational reality by establishing a cooperation architecture (mutual legal assistance, extradition, law enforcement cooperation) and by making asset recovery a core pillar of the Convention.²⁰ However, practical cooperation often slows due to differences in evidentiary thresholds, procedural requirements, the speed of courts, and trust deficits between jurisdictions.

Major Countries and Organisations Involved

United Nations Office on Drugs and Crime (UNODC) / UNCAC system

UNODC supports UNCAC implementation across prevention, criminalisation, international cooperation, and asset recovery.^{21 22}

¹⁸ Office of the United Nations High Commissioner for Human Rights (OHCHR), *Corruption and Human Rights: A Practical Guide* (United Nations, Geneva, 2025).

¹⁹ United Nations, *United Nations Convention against Corruption* (UNCAC), adopted 31 October 2003, entered into force 14 December 2005.

²⁰ United Nations Office on Drugs and Crime (UNODC), “Asset Recovery” (UNODC thematic resource page, Vienna, accessed 16 January 2026).

²¹ Financial Action Task Force (FATF), *Guidance on Beneficial Ownership and Transparency of Legal Arrangements* (FATF, Paris, 2024).

²² Financial Action Task Force (FATF), “Beneficial Ownership” (FATF topic page, accessed 16 January 2026).

UN Human Rights system (OHCHR)

OHCHR frames corruption as a human-rights concern, emphasising discriminatory impacts and effects on access to essential services, and provides practical guidance for integrating human rights into anti-corruption efforts.²³ ²⁴

Financial Action Task Force (FATF)

FATF sets international standards and publishes guidance on transparency and beneficial ownership, which is central to preventing concealment of corrupt proceeds in legal entities and legal arrangements.²⁵ ²⁶

World Bank / StAR (Stolen Asset Recovery Initiative)

StAR provides practitioner tools and guidance on asset recovery processes and challenges, and tracks cases through the Asset Recovery Watch database.²⁷ ²⁸

Regional frameworks (example)

The African Union Convention on Preventing and Combating Corruption is a key regional instrument relevant to many low-income countries in Africa, addressing prevention, criminalisation, and cooperation obligations.²⁹

Supply-side enforcement actors

The OECD Anti-Bribery Convention addresses bribery of foreign public officials in

²³ World Bank and United Nations Office on Drugs and Crime (UNODC), Stolen Asset Recovery Initiative (StAR), *Asset Recovery Handbook: A Guide for Practitioners* (Washington, DC: World Bank, 2011).

²⁴ African Union, *African Union Convention on Preventing and Combating Corruption* (adopted 11 July 2003, entered into force 5 August 2006).

²⁵ Organisation for Economic Co-operation and Development (OECD), *Convention on Combating Bribery of Foreign Public Officials in International Business Transactions* (OECD Anti-Bribery Convention, adopted 21 November 1997, entered into force 15 February 1999).

²⁶ Open Contracting Partnership, *Open Contracting Data Standard (OCDS)* (standard documentation, accessed 16 January 2026).

²⁷ Financial Action Task Force (FATF), *Guidance on Beneficial Ownership and Transparency of Legal Arrangements* (FATF, Paris, 2024).

²⁸ Financial Action Task Force (FATF), “Beneficial Ownership” (FATF topic page, accessed 16 January 2026).

²⁹ United Nations Office on Drugs and Crime (UNODC), “Asset Recovery” (UNODC thematic resource page, Vienna, accessed 16 January 2026).

international business transactions and is central to “supply-side” deterrence where bribery originates from cross-border business activity.³⁰

Relevant UN Resolutions and International Standards

United Nations Convention against Corruption (UNCAC) (2003)

The central global legal instrument addressing prevention, criminalisation, international cooperation, and asset recovery.³¹

UNCAC Chapter V: Asset Recovery

Provides the core legal framework for tracing, freezing, confiscation, and return of proceeds of corruption and frames asset return as a fundamental principle.³²

UNGASS Political Declaration (2021)

Adopted 2-4 June 2021, reaffirming commitment to prevent and combat corruption and strengthen international cooperation.³³

UN General Assembly resolution A/RES/79/190 (2024)

Addresses preventing and combating corrupt practices, the transfer of proceeds of corruption, and facilitating asset recovery and return.³⁴

³⁰ World Bank and United Nations Office on Drugs and Crime (UNODC), Stolen Asset Recovery Initiative (StAR), *Asset Recovery Handbook: A Guide for Practitioners* (Washington, DC: World Bank, 2011).

³¹ Organisation for Economic Co-operation and Development (OECD), *Convention on Combating Bribery of Foreign Public Officials in International Business Transactions* (OECD Anti-Bribery Convention, adopted 21 November 1997, entered into force 15 February 1999).

³² United Nations Office on Drugs and Crime (UNODC), “Asset Recovery” (UNODC thematic resource page, Vienna, accessed 16 January 2026).

³³ United Nations General Assembly, Political Declaration, “Our Common Commitment to Effectively Addressing Challenges and Threats Posed by Corruption through Prevention and Combating Corruption and Strengthening International Cooperation” (adopted 7 June 2021).

³⁴ United Nations General Assembly, Resolution A/RES/79/190, “Preventing and combating corrupt practices and the transfer of proceeds of corruption, and facilitating asset recovery and return” (adopted 18 December 2024).

FATF beneficial ownership standards and guidance

Practical international expectations for transparency of legal arrangements and access to beneficial ownership information by competent authorities.^{35 36}

OECD Anti-Bribery Convention (foreign bribery)

A key international instrument addressing “supply-side” bribery risks in cross-border business transactions.³⁷

Previous Attempts to Solve the Issue

Domestic reforms with weak enforcement

Many reforms fail at implementation because the integrity “chain” breaks: detection may occur, but investigations stall; prosecutions are blocked; courts lack capacity or independence; or confiscation and recovery mechanisms are underused. High-level corruption is specifically difficult because suspects may influence appointments, budgets, and even the personal safety of investigators and witnesses.

Asset recovery in practice: slow and legally complex

UNCAC provides a legal basis, but asset recovery remains difficult in practice. The StAR Asset Recovery Handbook sets out common strategic, organisational, investigative, and legal challenges in recovering assets located abroad.³⁸

Transparency reforms with uneven implementation

Even where beneficial ownership rules exist, weak verification and limited enforcement leave loopholes. FATF’s work on beneficial ownership exists precisely because corporate opacity is repeatedly used to hide illicit assets.^{39 40}

³⁵ Financial Action Task Force (FATF), *Guidance on Beneficial Ownership and Transparency of Legal Arrangements* (FATF, Paris, 2024).

³⁶ Financial Action Task Force (FATF), “Beneficial Ownership” (FATF topic page, accessed 16 January 2026).

³⁷ Organisation for Economic Co-operation and Development (OECD), *Convention on Combating Bribery of Foreign Public Officials in International Business Transactions* (OECD Anti-Bribery Convention, adopted 21 November 1997, entered into force 15 February 1999).

³⁸ World Bank and United Nations Office on Drugs and Crime (UNODC), Stolen Asset Recovery Initiative (StAR), *Asset Recovery Handbook: A Guide for Practitioners* (Washington, DC: World Bank, 2011).

³⁹ Financial Action Task Force (FATF), *Guidance on Beneficial Ownership and Transparency of Legal Arrangements* (FATF, Paris, 2024).

⁴⁰ Financial Action Task Force (FATF), “Beneficial Ownership” (FATF topic page, accessed 16 January 2026).

Supply-side accountability is uneven

Where enforcement of foreign bribery offences and private-sector compliance is weak, incentives for corruption remain high. The OECD Anti-Bribery Convention provides a legal framework, but deterrence depends on consistent investigation and prosecution.⁴¹

Possible Solutions

Strengthen “chain integrity” rather than single-agency solutions

Effective mitigation requires a functioning chain: prevention and detection → investigation → prosecution → adjudication → confiscation → return. Policy focused on only one institution often fails if the remainder remains compromised. UNCAC’s structure supports this integrated approach by combining prevention, criminalisation, cooperation, and recovery.⁴²

Protect independence and operational capacity of accountability institutions

- Transparent appointment and removal rules for prosecutors, anti-corruption bodies, and key oversight institutions.
- Secure budgets and staffing protections.
- Witness and whistleblower protection frameworks, so reporting and cooperation are realistically possible.

(Delegates can frame this as strengthening domestic implementation of UNCAC prevention measures.)⁴³

Public procurement transparency and traceability

Public procurement is a high-risk channel because it combines large sums, technical

⁴¹ Organisation for Economic Co-operation and Development (OECD), *Convention on Combating Bribery of Foreign Public Officials in International Business Transactions* (OECD Anti-Bribery Convention, adopted 21 November 1997, entered into force 15 February 1999).

⁴² United Nations, *United Nations Convention against Corruption* (UNCAC), adopted 31 October 2003, entered into force 14 December 2005.

⁴³ United Nations, *United Nations Convention against Corruption* (UNCAC), adopted 31 October 2003, entered into force 14 December 2005.

complexity, and discretion. Using open contracting approaches to publish structured contracting data across the procurement cycle can reduce opacity and increase scrutiny.⁴⁴

Beneficial ownership transparency with verification and enforcement

Ensure competent authorities can rapidly obtain reliable beneficial ownership information, supported by verification mechanisms and sanctions for non-compliance, consistent with FATF guidance on legal arrangements and beneficial ownership transparency.^{45 46}

Operationalise UNCAC cooperation mechanisms

- Standardised mutual legal assistance templates and dedicated contact points.
- Faster operational channels for information exchange between authorities.
- Capacity-building to draft high-quality requests that meet evidentiary and procedural thresholds.

UNCAC provides the legal basis for cooperation; the operational task is reducing friction and delays without compromising due process.⁴⁷

Asset recovery frameworks with due process safeguards

Design solutions that accelerate tracing, freezing, and confiscation while maintaining judicial oversight and protecting bona fide third-party rights. The StAR Handbook outlines common avenues and obstacles and can guide realistic proposals.⁴⁸

Address the enabling environment in destination jurisdictions

Because concealment often happens abroad, mitigation strategies can include strengthened supervision of professional “gatekeepers” and more effective enforcement of AML obligations, aligned with FATF standards.^{49 50}

⁴⁴ Open Contracting Partnership, *Open Contracting Data Standard (OCDS)* (standard documentation, accessed 16 January 2026).

⁴⁵ Financial Action Task Force (FATF), *Guidance on Beneficial Ownership and Transparency of Legal Arrangements* (FATF, Paris, 2024).

⁴⁶ Financial Action Task Force (FATF), “Beneficial Ownership” (FATF topic page, accessed 16 January 2026).

⁴⁷ United Nations Office on Drugs and Crime (UNODC), “Asset Recovery” (UNODC thematic resource page, Vienna, accessed 16 January 2026).

⁴⁸ World Bank and United Nations Office on Drugs and Crime (UNODC), Stolen Asset Recovery Initiative (StAR), *Asset Recovery Handbook: A Guide for Practitioners* (Washington, DC: World Bank, 2011).

⁴⁹ Financial Action Task Force (FATF), *Guidance on Beneficial Ownership and Transparency of Legal Arrangements* (FATF, Paris, 2024).

⁵⁰ Financial Action Task Force (FATF), “Beneficial Ownership” (FATF topic page, accessed 16 January 2026).

Strengthen supply-side deterrence (foreign bribery)

- Encourage robust implementation of foreign bribery laws and corporate compliance standards.
- Support cross-border investigations and evidence-sharing where permitted.
- Consider debarment and procurement consequences for proven bribery-linked misconduct.

The OECD Anti-Bribery Convention provides the legal foundation for this deterrence logic.⁵¹

Addendum A: Bloc Map

Bloc 1: Asset-origin states (many low-income and lower-middle-income countries)

Focus: faster asset return; technical assistance; simplified mutual legal assistance; capacity-building.

Bloc 2: Asset-destination jurisdictions / major financial centres

Focus: due process; evidentiary thresholds; judicial oversight; AML compliance; preventing politicised requests.

Bloc 3: Transparency and AML reform advocates (cross-regional)

Focus: beneficial ownership transparency; procurement openness; enforcement; closing loopholes in corporate vehicles and legal arrangements.⁵²

Bloc 4: Sovereignty-first / non-interference oriented states

Focus: domestic legal autonomy; caution against intrusive external monitoring; concerns about politicisation.

⁵¹ Organisation for Economic Co-operation and Development (OECD), *Convention on Combating Bribery of Foreign Public Officials in International Business Transactions* (OECD Anti-Bribery Convention, adopted 21 November 1997, entered into force 15 February 1999).

⁵² Financial Action Task Force (FATF), *Guidance on Beneficial Ownership and Transparency of Legal Arrangements* (FATF, Paris, 2024).

Bloc 5: Supply-side enforcement supporters

Focus: foreign bribery enforcement; corporate compliance; cross-border investigations; sanctions and debarment tools.⁵³

Bridge language often workable in GA6:

Implement UNCAC asset recovery commitments while reaffirming due process; accelerate cooperation through technical tools and standardised procedures; strengthen beneficial ownership access and verification for competent authorities.^{54 55}

Addendum B: Case Snapshots

Case Snapshot 1: Abacha II (Nigeria - Luxembourg/Switzerland chapter)

The StAR Asset Recovery Watch database documents the Abacha II case and records significant asset returns, illustrating the core pattern: proceeds stolen domestically can be concealed internationally, requiring sustained cross-border legal cooperation.⁵⁶

Case Snapshot 2: Mozambique “Hidden Debt / Tuna Bonds” (cross-border finance, bribery risks, and accountability)

Official enforcement materials describe coordinated outcomes connected to fraudulent conduct and compliance failures in relation to Mozambique-linked loans.⁵⁷ A UK High Court judgment provides a detailed judicial record of the litigation and illustrates how grand corruption disputes become multi-jurisdictional legal processes with complex evidentiary issues.⁵⁸

⁵³ Organisation for Economic Co-operation and Development (OECD), *Convention on Combating Bribery of Foreign Public Officials in International Business Transactions* (OECD Anti-Bribery Convention, adopted 21 November 1997, entered into force 15 February 1999).

⁵⁴ Financial Action Task Force (FATF), *Guidance on Beneficial Ownership and Transparency of Legal Arrangements* (FATF, Paris, 2024).

⁵⁵ United Nations Office on Drugs and Crime (UNODC), “Asset Recovery” (UNODC thematic resource page, Vienna, accessed 16 January 2026).

⁵⁶ Stolen Asset Recovery Initiative (StAR), *Asset Recovery Watch Database: Abacha II case (Nigeria — Luxembourg/Switzerland chapter)* (World Bank/UNODC case database entry, accessed 16 January 2026).

⁵⁷ United States Department of Justice, Office of Public Affairs, “Credit Suisse Resolves Fraudulent Mozambique Loan Case; Bank to Pay \$547 Million as Part of Coordinated Global Resolution” (press release, 19 October 2021).

⁵⁸ High Court of Justice (England and Wales), *Republic of Mozambique v Privinvest Shipbuilding SAL (Holding) and Others* (Judgment, 2024).

Case Snapshot 3: Kabul Bank collapse (Afghanistan - institutional weakness and difficult recovery)

A USIP report analyses how large-scale banking fraud and corruption undermined confidence and created long-term recovery and accountability problems, illustrating how weak regulation and political protection can prevent deterrence even after public exposure.⁵⁹

⁵⁹ United States Institute of Peace (USIP), *Responding to Corruption and the Kabul Bank Collapse* (USIP Special Report No. 398, Washington, DC, 2016).

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