

## Transparency International Anti-Corruption Helpdesk Answer

# Anti-corruption agencies and income, interest and asset declaration (IIAD) systems

An overview of good practice examples

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**Date:** 25 March 2023

Anti-corruption agencies (ACAs) may play one or more of the following roles in establishing and operating income, interest and asset declaration (IIAD) systems: i) raising awareness and providing support to officials to file their declarations; ii) receiving and managing declarations; iii) verification and cross-checking data in declarations; iv) enforcing sanctions and/or referring infringements to law enforcement; and v) providing public access to data.

Good practice examples from various jurisdictions offer important insights into the role of ACAs in IIAD systems. These include, among others: i) a strong support system provided by ACAs for declarants to help them properly understand their obligations and submit their declarations correctly; ii) an automated receipt and management system to minimise errors and ensure secure data processing; iii) a robust verification system relying on a risk-based approach to sampling; iv) a proportionate and dissuasive enforcement system relying on autonomy in investigations and channels for inter-agency collaboration; v) and enabling public access to IIAD data on ACAs' websites in a user-friendly, machine-readable format.



# Query

Please provide an overview of “good practice” examples of national anti-corruption agencies/commissions around the world that are involved in overseeing and enforcing asset declarations/financial disclosure by public officials.

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## Introduction

Anti-corruption agencies (ACAs) are publicly funded bodies with a mandate to tackle corruption and reduce opportunity structures conducive to its emergence through preventive and/or repressive measures (de Sousa 2010: 5). Over the last two decades, ACAs have emerged as an important part of a comprehensive anti-corruption framework in many countries (Doig and Recanatini 2020: 291). However, their record has been mixed at best, particularly in living up to the standards set

## Main points

- ACAs around the world rely on various tools, including radio announcements, emails, call centre support, instructional videos and manuals to support officials to file declarations.
- ACAs can utilise customised software to minimise errors during submission and ensure secure data processing.
- To improve the efficiency of verification, ACAs can rely on a targeted, risk-based sampling techniques to ensure that declarations that are red flagged against predefined risk indicators are subject to closer inspection.
- Stronger autonomy in investigations, as well as inter-agency collaboration, is important for effective enforcement, along with a variety of dissuasive and proportionate sanctions.
- ACAs have a role in providing public access to IIAD data in a user-friendly and machine-readable format.

by the United Nations Convention against Corruption (UNCAC) (Doig and Recanatini 2020). Common shortcomings of ACAs relate to the insufficiency of their independence, human and financial resources, and mechanisms for collaboration and coordination (Doig and Recanatini 2020: 291).

There are broadly three different types of ACAs, depending on their mandate (Schöberlein 2020; Huss et al. 2023: 171):

- multipurpose ACAs that combine preventive, investigative and enforcing/sanctioning powers, such as the Corruption Prevention and Combatting Bureau in Latvia
- law enforcement bodies that have mainly investigative and pre-trial roles, including specialised police and prosecution services. Examples include the Federal Bureau of Anti-Corruption in Austria and the National Anti-Corruption Directorate (ANI) in Romania
- policy development, coordination and prevention bodies that mainly perform preventive and/or monitoring roles, such as the Commission for the Prevention of Corruption (KPKRS) in Slovenia

Each of these different types of ACAs can be (Schöberlein 2020):

- operationally and functionally independent
- under government or ministerial authority
- under police or general prosecutor's authority

A recent survey found that, in the majority of countries, there is one agency tasked with countering corruption, which is typically endowed with investigative and/or prosecutorial powers that are mainly targeted at natural persons (AFA et al. 2020: 29).

The literature indicates that there are several important characteristics that make ACAs more effective. These include (Quah 2015; Schütte 2017; Huss et al. 2023: 171-172):

- (political) independence, which means that ACAs are protected from undue influence

- from either political or private actors in performing their work
- independence with regards to the governance structure, referring to the extent of their independence from governmental, ministerial or other authority
- specialisation, referring to capacity building, in terms of training staff in specialised skills
- adequate financial and material resources
- regular evaluation of ACA activities to help generate public trust and support

Among their other functions, in many countries, ACAs play an important role in establishing and operating income, interest and asset declaration (IIAD) systems, which is the focus of this Helpdesk Answer.

The paper first outlines the principles of a sound IIAD system. Next, it presents five key steps in establishing and operating an IIAD system, during which ACAs may be involved in: i) awareness raising and support to officials to file their declarations; ii) receipt and management of declarations; iii) verification and cross-checking of data in declarations; iv) enforcement of sanctions/referral to law enforcement; and v) providing public access to data. The final section presents a thematic analysis of good practice examples structured around these five steps.

It is important to note at the outset that the mandates of ACAs in different countries vary greatly. Moreover, in some countries, actors and institutions other than ACAs may fulfil some of the core tasks of operating IIAD systems. In Rwanda, for instance, duties related to IIAD systems are carried out by the ombuds office, while in Malta, the commissioner for standards in public life plays a key role.

## The basic principles of effective IIAD systems

Income, interest and asset declaration (IIAD) systems are widely seen as key instruments to enhance transparency and accountability of the public sector, promote integrity and counter corruption (Kotlyar and Pop 2020a: 225).

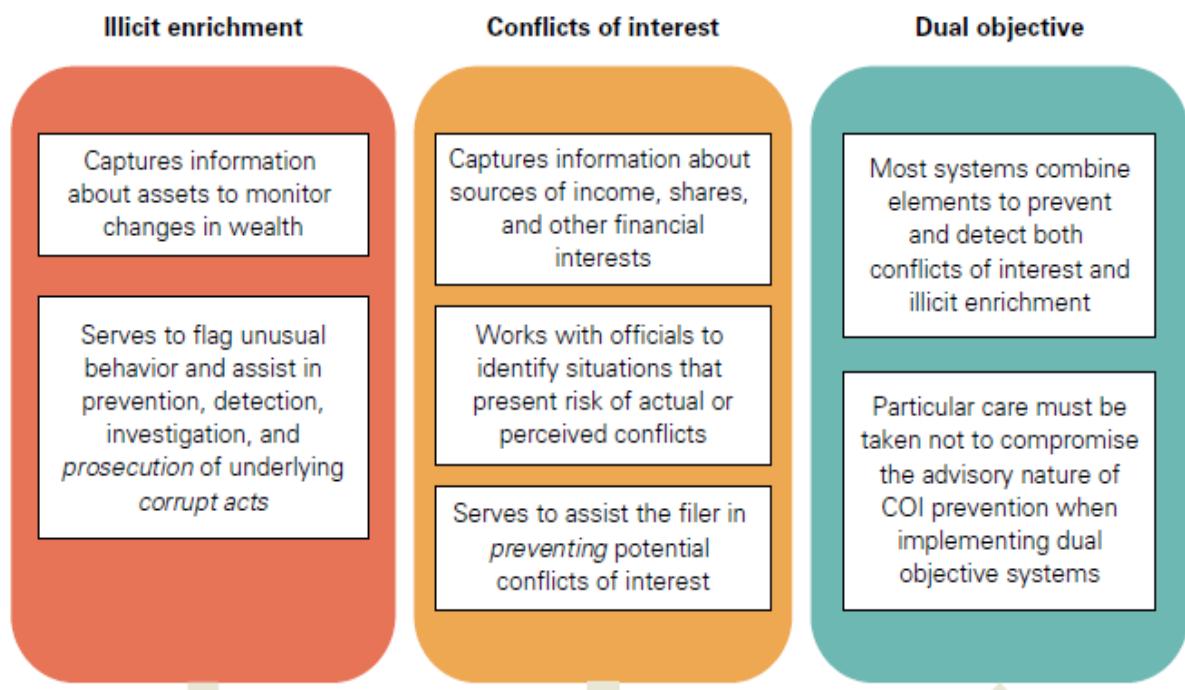
First, they can assist in detecting illicit enrichment in public administration (Transparency International 2015). Second, they can contribute to preventing unchecked conflicts of interest in public office (Marczynski and Marín 2018: 5). Third, they can help to increase public scrutiny of and confidence in the integrity of government officials (Stolen Asset Recovery Initiative 2012: 7).

These systems require public officeholders to declare their income, interests and assets (Transparency International 2015). Kotlyar and Pop (2020a: 227; see also Rossi et al. 2017) emphasise the importance of comprehensive disclosure requirements, which should include:

- immovable (such as real estate and land) and movable assets (such as vehicles, jewellery, art collections)
- all types of income, gifts and sponsored travel, as well as identification of the legal entity or person who was the source

- domestic and foreign bank accounts and safe deposit boxes to which public officeholders or their family members have access
- loans given/received by public officeholders
- deferred corporate rights and investments
- expenditures above a predetermined threshold
- interests<sup>1</sup> not related to assets and income, such as contracts with state entities concluded by the public officeholder, their family members, and firms they control, prior employment and links with legal entities and associations (such as membership of boards of directors)

IIAD systems are typically designed to curb illicit enrichment, conflict of interest or both (see Figure 1), with the focus typically depending on specific contextual needs (Martini 2013; Rossi et al. 2017).



**Figure 1.** Income and asset declaration systems. Source: Rossi et al. 2017: 11.

<sup>1</sup> These can be nonpecuniary, which are those that come without financial compensation, such as board functions in foundations, charities, etc. Pecuniary interests, on the other

hand, are paid roles, such as employment or occupations other than the official position of the public officeholder (Rossi et al. 2017: 43).

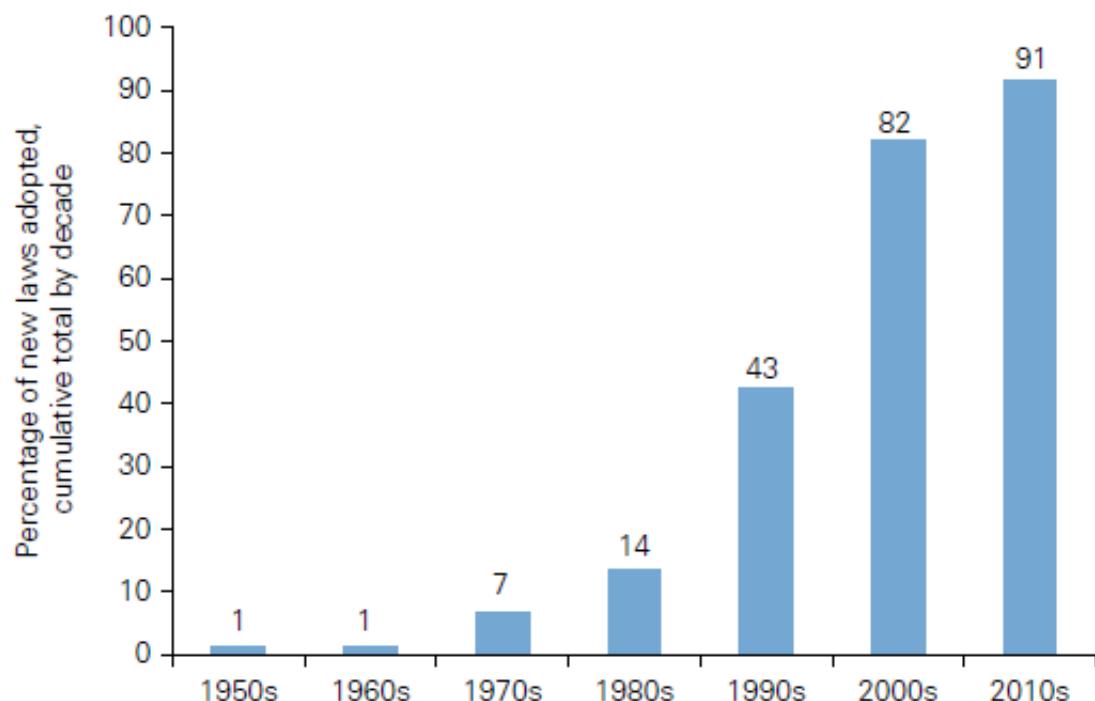
Interest disclosure systems aim to flag potential conflicts of interest to employees, their managers, monitoring agencies and, where disclosures are made public, to civil society and the media (Jenkins 2015).

Income and asset disclosure regimes also aid the prevention, detection and prosecution of illicit enrichment by enabling verification of reported income against other registers (such as the land, vehicle and tax registers), as well as against previous declarations and lifestyle (Jenkins 2015).

It is considered good practice to require public officials to declare their interests and financial assets. This can be done either by incorporating

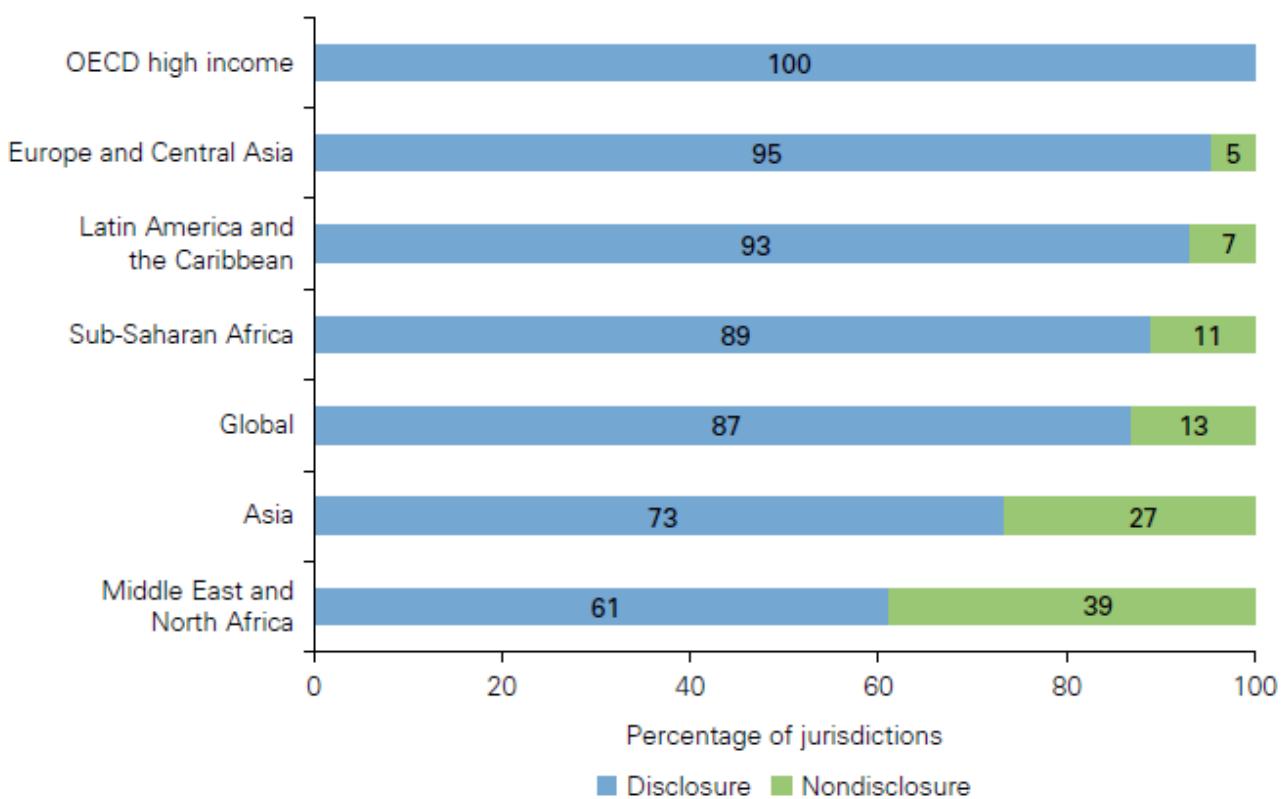
both procedures into a single disclosure mechanism or separately. The decision whether to amalgamate these processes or keep them separate should be at the discretion of the relevant national authorities and be made context dependent (Jenkins 2015).

Comparative data suggests there has been an increase in the number of financial disclosure laws, particularly over the last four decades (Figure 2), although there is considerable regional variation (Figure 3). Kotlyar and Pop (2020a: 225) note that, to date, over 160 countries have introduced financial disclosure systems.



*Note:* Approximate percentages based on the analysis of 158 disclosure jurisdictions.

**Figure 2.** The adoption of financial disclosure legislation over time. Source: Rossi et al. 2017: 8.



Note: OECD = Organisation for Economic Co-operation and Development. Approximate percentages based on the analysis of 176 jurisdictions.

**Figure 3.** Financial disclosure laws based on regions. Source: Rossi et al. 2017: 9.

The 2003 UNCAC requires signatories to establish mechanisms to compel public officeholders to report their outside activities, employment, investments, assets, substantial gifts and benefits. However, there is still a lack of uniform good practice standards for the design, implementation and monitoring of IIAD systems (Jenkins 2015: 4; Martini 2013).

Notable attempts to develop principles of sound IIAD systems have been made by Transparency International (2015) and the OECD and the World Bank (2014), as well as in a recent World Bank's publication (see Kotlyar and Pop 2020a).

Despite somewhat different sets of principles across existing studies, there is a broad agreement that an effective IIAD system requires an independent and well-resourced oversight body, mandatory and regularly submitted declarations, and public access to information

(OECD 2011; Martini 2013; Marczynski and Marín 2018). For example, Transparency International proposed 10 principles of sound IIAD systems, as shown in Box 1.

Studies suggest, however, that to be effective, IIAD systems have to take into account contextual factors, whether institutional, cultural or political (World Bank 2013). Moreover, the incremental building of capacities is more likely to produce positive results than starting out with too many requirements (World Bank 2013). Starting with more modest objectives is more likely to succeed than having a large pool of filers combined with poor institutional capacities to monitor, manage and enforce compliance. A case in point is Kenya where, following a publicised corruption scandal, all 675,000 civil servants were required to disclose their income and assets (Jenkins 2015: 5). However, this regulation weakened the country's ability to detect illicit enrichment as the oversight

capacity was insufficient to cope with such a large number of filers (Jenkins 2015).

### **Box 1: the principles of effective IIAD systems**

Transparency International (2015: 3-4) identified 10 principles of effective IIAD systems, building on earlier work by da Cruz and Gary (2015):

**Legal basis and purpose** – making clear in the law that asset declarations serve the purpose of detecting illicit enrichment and conflicts of interest.

**Declaration content** – declarations should be as comprehensive as possible, covering all sources of income, gifts, loans, immovable assets (such as houses) and movable objects (such as cars and jewellery), as well as financial assets (such as domestic and foreign bank accounts, stocks, bonds).

**Coverage of officials** – the system should cover all public officeholders at risk of corruption, including senior executive officeholders, legislators, judges, prosecutors and civil servants with decision-making powers. A balanced solution is important, focusing on high-risk public sector positions (World Bank 2020).

**Submission of declarations** – this refers to the timing and the frequency of submissions, and these should be regular, periodic updates. These declarations should ideally be available online.

**Verification** – to be efficient, the verification system should be able to verify not only the submission of declarations but also their formal accuracy. Moreover, to detect illicit enrichment, access to other state databases and privately held information (such as bank data) to crosscheck information is important.

**Oversight body** – this body should have sufficient resources to control submissions, such as competent and trained staff to detect hidden cash flows. In many countries, these roles are performed by ACAs.

**Cooperation** – this refers to the close cooperation of an oversight body with tax authorities, police units, prosecution and financial intelligence units to be as effective as possible in tracking hidden cash flows.

**Public access** – asset declarations should be available online in a user-friendly format, so they can be analysed by NGOs and investigative journalists, as these actors are an important part of the process of detecting any corrupt behaviour on the part of public officials.

**Sanctions** – penalties and sanctions should be proportionate to the severity of the offence.

**Civil society** – the oversight body should regularly reach out to the wider public and publish reports with statistics and trend analyses.

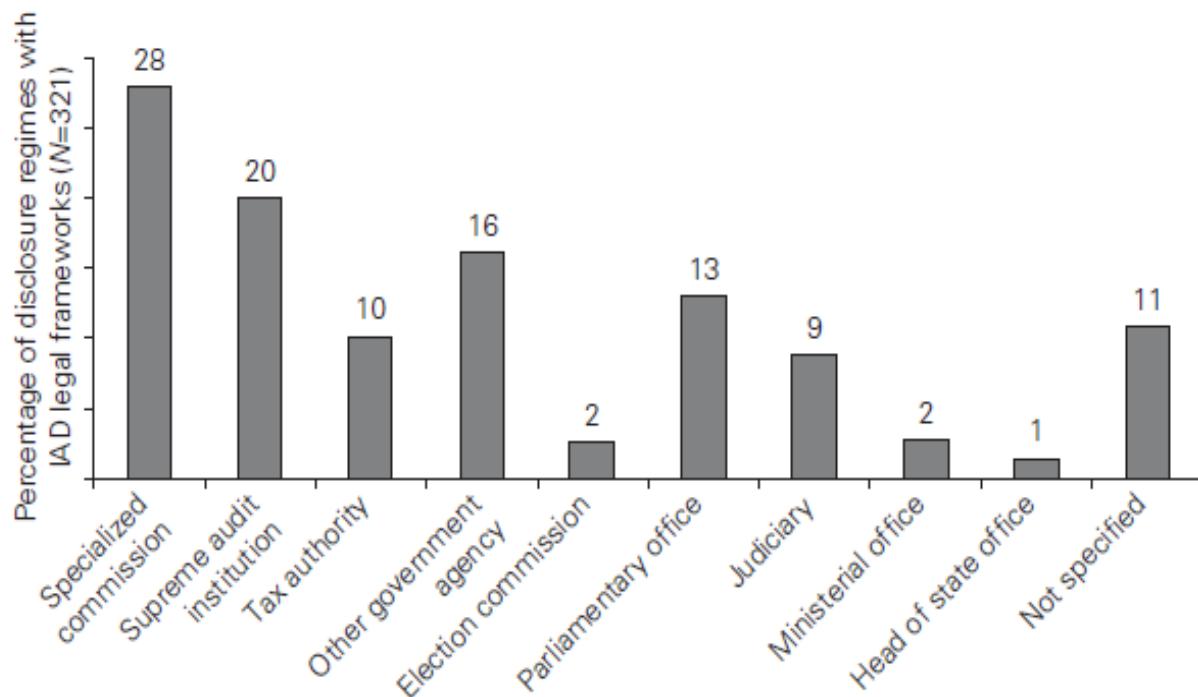
# The role of ACAs in establishing and implementing IIAD systems

While ACAs have a role to play in establishing and operating IIAD systems, their specific roles will vary according to their mandate and the institutional environment in a given country (Stolen Asset Recovery Initiative 2012).

The UNODC (2018a) distinguished between two types of systems: one in which public officials submit declarations to institutions that employ

them and the second in which public officials submit declarations to a central authority tasked with collecting declarations. In the latter case, a single agency may oversee most aspects of IIAD systems, or responsibilities can be split among several bodies, such as ACAs, tax authorities, audit institutions and ombuds offices (AFA et al. 2020).

According to some early studies (Stolen Asset Recovery Initiative 2012), specialised agencies tasked with receiving and managing declarations are the most common approach (Figure 4).



Source: World Bank PAM dataset of 87 countries, 2010; <https://www.agidata.org/pam>.

**Figure 4.** The types of institutions in charge of receiving and managing declarations. Source: Stolen Asset Recovery Initiative 2012: 28.

A recent survey suggests that out of 171 national authorities in 114 countries,<sup>2</sup> less than half (66) are responsible for managing the asset and interest declarations of senior public officeholders (AFA et al. 2020).

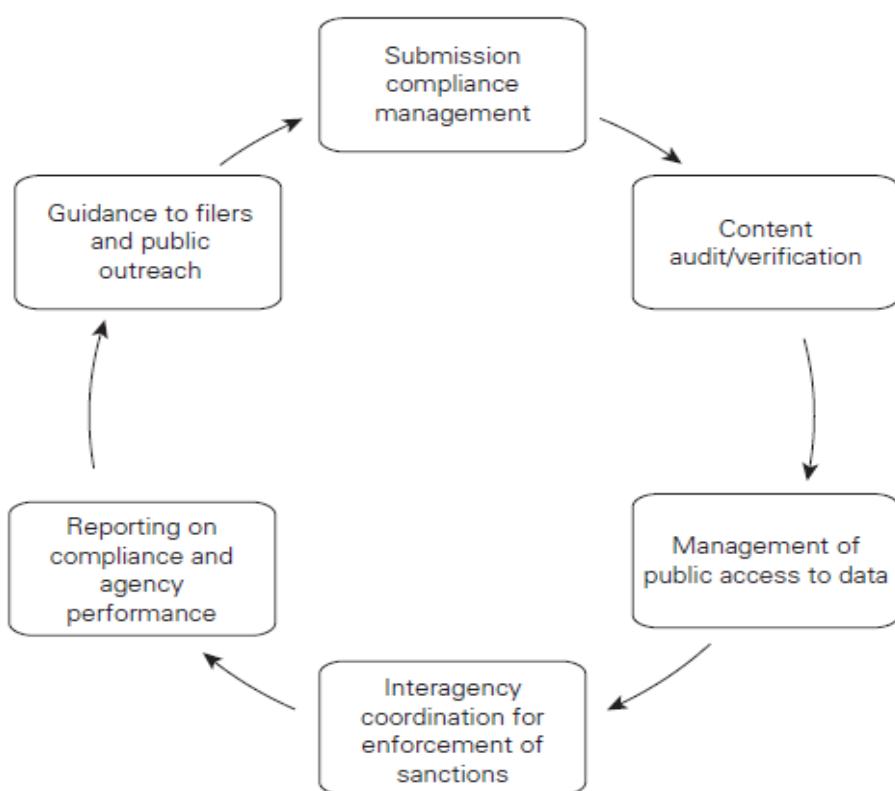
Experts suggest that there is a need for an independent oversight agency or multiple agencies to monitor, verify and enforce IIAD systems (Amin and Marín 2020: 6). These agencies should have the following characteristics:

- sufficient financial resources and expertise to verify submissions in a timely manner (detailed guidelines are provided in a World Bank publication by Rossi et al. 2017)
- empowered to receive and investigate public complaints and initiate their own investigations

- apply a range of penalties to those who violate the procedure (Amin and Marín 2020: 6)

Specifically, ACAs can play a role in establishing and operating IIAD systems in one or more of the following five steps (Stolen Asset Recovery Initiative 2012):

- awareness raising and support to officials to file their declarations
- receipt and management of declarations;
- verification and cross-checking of data in declarations
- enforcement of sanctions/referral to law enforcement
- providing public access to data (see Figure 5)



**Figure 5.** The core functions of an IIAD agency. Source: Stolen Asset Recovery Initiative 2012: 54.

<sup>2</sup> The survey questionnaire was sent to 323 email addresses of identified national contact points on corruption prevention. The responses were received from 171 national

authorities in 114 countries and territories (AFA et al. 2020: 8).

## Awareness raising and support to public officials to file their declarations

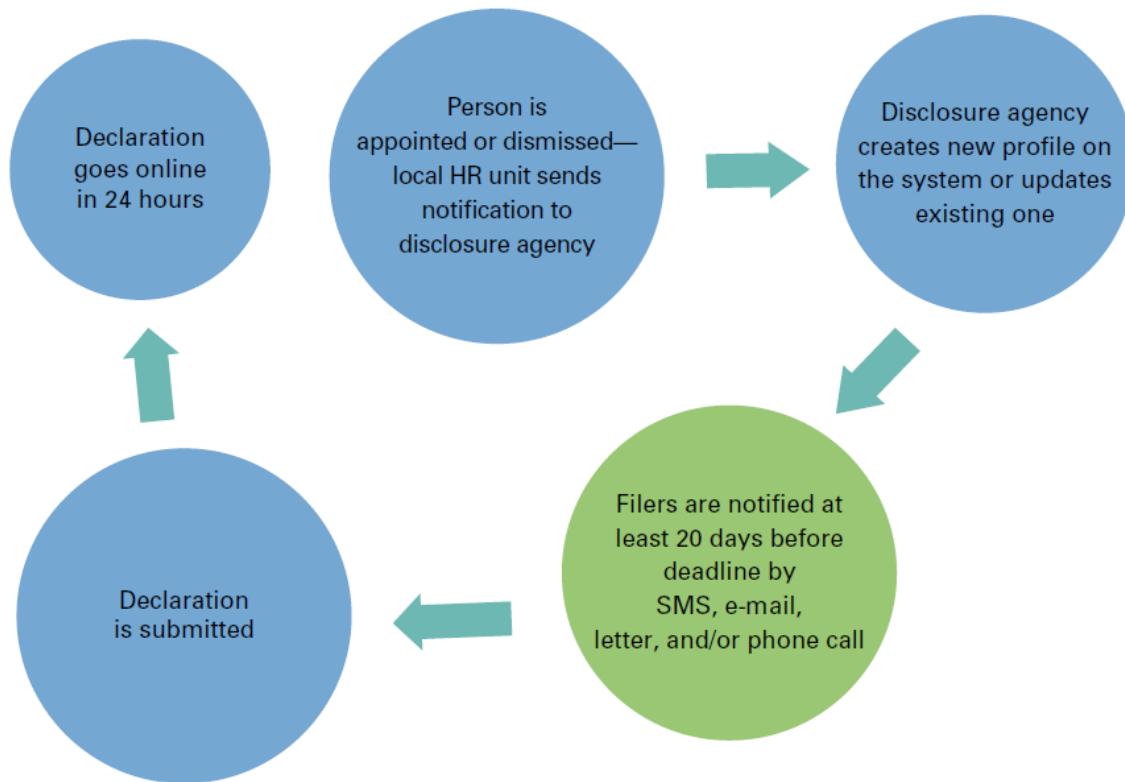
ACAs can play a crucial role in the implementation of IIAD systems by ensuring that public officeholders submit their declarations in a timely manner and in accordance with IIAD regulations.

Rossi et al. (2017) suggest that the disclosure agency should inform filers of their obligation to submit declarations (via channels including informative posters, phone calls, emails, radio announcements, text messages and other means). They also propose that the disclosure agency provide additional support, such as information on the website of the disclosure agency, designated staff, detailed guidelines and answers to frequently asked questions attached to declaration forms.

Rossi et al. (2017: 52-53) suggest that the communication with filers should include:

- the purpose of the disclosure requirement
- the obligations of the public officeholders (frequency of submission, deadlines, procedure, and so on)
- the procedure for review and investigation (if applicable)
- the types of sanctions and procedures for enforcement (if applicable)
- how to prevent potential conflicts of interest (if applicable)

Figure 6 provides an example of this approach in practice in a specific country.



Source: Based on the financial disclosure system in Georgia.

Note: HR = human resources. The example highlights changes to the existing master list of filers.

**Figure 6.** An example of the communication with filers in Georgia from the disclosure agency. Source: Rossi et al. 2017: 53.

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It is important to consider the context, capacity of the filers and disclosure requirements when choosing the appropriate communication strategy and method for the disclosure agency. In Georgia, for instance, the disclosure agency sends emails to filers that include a calendar with key dates and venues where face-to-face support is provided to declarants (Rossi et al. 2017: 53). The disclosure agency also posts forms, guidelines and a video with instructions on how to fill out and submit the forms (Rossi et al. 2017: 53). These guidelines can help filers to properly complete their forms, especially when they come with examples, as these can help filers to better understand what needs to be disclosed (Rossi et al. 2017).

In addition to supporting public officials in submitting their declarations, the disclosure agency can also play a role in raising awareness about the importance of declaring income, interests and assets among filers and the public. This can help strengthen the culture of integrity in public office. Various tools can be used for this purpose, including announcements on radio and television (Rossi et al. 2017: 54).

## Receipt and management of declarations

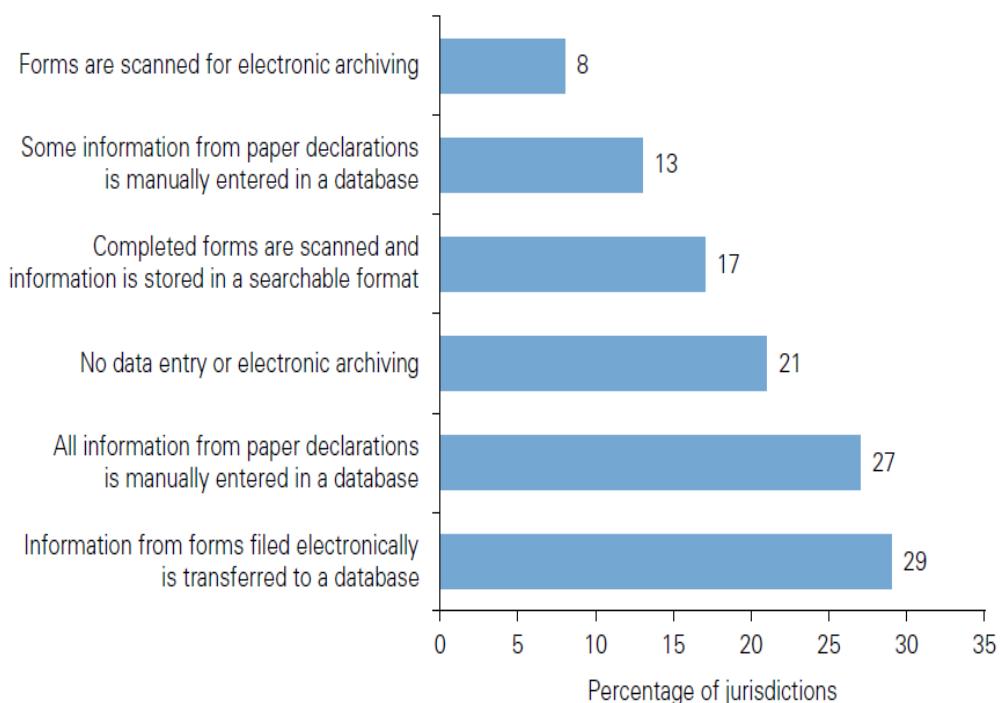
ACAs can also play a role in receiving and managing declarations. As noted by Transparency International (2015), declarations should ideally be submitted to one body to avoid confusion, and an online submission process should be gradually

adopted to limit red tape and minimise errors. The practice on this varies greatly across countries. For example, G20 countries generally rely on a decentralised approach, where declarations are received by different offices in each of the three branches of government (executive, legislative and judiciary) (OECD and World Bank 2014: 14).

Receipt typically entails a formal review of declarations for obvious errors, completeness, and internal consistency (Stolen Asset Recovery Initiative 2012). This step is less of a concern in systems that are fully automated (see Kotlyar and Pop 2019). Electronic submission systems are typically less prone to mistakes since incorrect submissions can be automatically prevented (Chêne 2015). Although many countries have digitised their IIAD systems, there is still large variation in the specific modalities and functionalities of these systems (Kotlyar and Pop 2019).

In a growing number of jurisdictions, the management of declarations involves the automatic transfer of declaration forms to a database. This facilitates the retrieval of information, verification, tracking of data and its publication (Stolen Asset Recovery Initiative 2012).

A recent study of 52 disclosure jurisdictions (Figure 7) suggests that in the majority of cases, electronically filed information is transferred to a database (Rossi et al. 2017).



Note: Approximate percentages based on the analysis of 52 disclosure jurisdictions.

**Figure 7.** Different forms of the management of declared data based on information from 52 jurisdictions.  
Source: Rossi et al. 2017: 60.

During data transfer, an important consideration is that storage should be secure and information should be easily retrievable. Some IIAD systems assign a unique identifier number to a declarant, making it easier to retrieve all the submitted declarations of each declarant (Stolen Asset Recovery Initiative 2012).

It is worth noting that there is no universally accepted generic software for managing asset, income and interest declarations. Instead, most countries have their own customised solutions (Chêne 2015).

### Verification and cross-checking of data in declarations

Verification refers to the process of reviewing the content of declarations to detect potential inconsistencies, red flags, conflicts of interest and other issues (Rossi et al. 2017). As a credible threat of detecting illicit enrichment and/or conflicts of interest of public officeholders, the verification of information in disclosed declarations is another

important step in implementing robust IIAD systems.

Evidence suggests that decentralised systems of verification are rarely effective. Instead, a better model involves a dedicated verification agency (Kotliar and Pop 2020a: 228). As such, ACAs can be suitable bodies to conduct verification (Stolen Asset Recovery Initiative 2012).

There are several possible verification mechanisms, including (Stolen Asset Recovery Initiative 2012: 60):

- checking individual declarations for internal consistencies
- comparing the same individuals' declarations over time
- cross-checking declarations against other databases (such as tax, banking data, company registers)
- analysing potential incompatibilities in declarations (such as conflicts between private positions and public duties)
- lifestyle checks

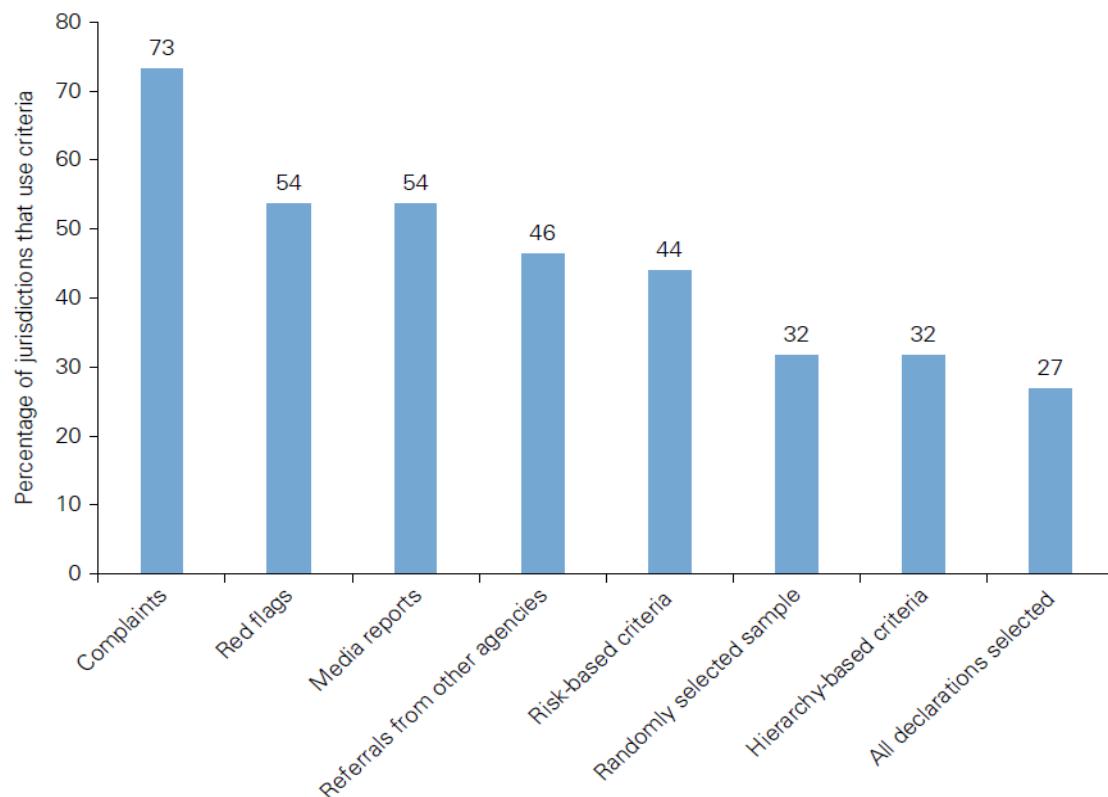
The scope and reach of verification mechanisms will depend not only on the country context but also on the constitutional and legal framework, particularly with regards to privacy laws.

Furthermore, cross-checking the disclosure data against other databases such as tax or bank information depends on the accessibility and reliability of that data (Stolen Asset Recovery Initiative 2012: 60).

Some survey evidence (Figure 8) from 41 jurisdictions suggests that the most common criteria used for verifying disclosures are complaints, while the least common are jurisdictions in which all disclosures go through the process of verification (Rossi et al. 2017). To maximise the efficiency of verification, experts suggest using a risk-based approach, which entails focusing on high-risk cases and avoiding

petty inconsistencies that can overburden the agency (Kotlyar and Pop 2020a). For example, focus can be put on (Stolen Asset Recovery Initiative 2012: 62-65):

- high-ranking public officeholders
- public officeholders from particular agencies at high risk of corrupt behaviour, such as the tax authority and customs
- public officeholders with particular duties, such as managing state funds or public procurement processes
- officials against whom allegations of misconduct have been made
- random verification, alone or in combination with some of the above

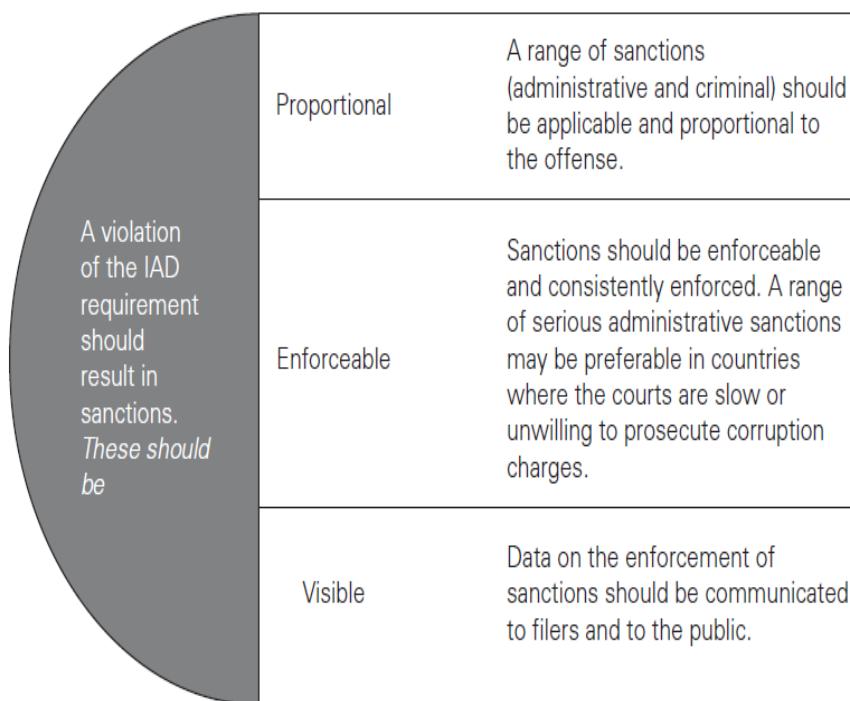


*Note:* Approximate percentages based on the analysis of the 41 disclosure jurisdictions that have verification processes in this sample.

**Figure 8.** The most common criteria for verification, based on survey evidence from 41 jurisdictions. Source: Rossi et al. 2017: 71.

## Enforcement of sanctions/referral to law enforcement

To be effective, verification needs to be accompanied by a sanctioning regime (Kotlyar and Pop 2020a) applied in cases of identified irregularities. Sanctions should be effective, proportionate and dissuasive (Kotlyar and Pop 2020a; Stolen Asset Recovery Initiative 2012; OECD and World Bank 2014).



**Figure 9.** Sanctioning regime for violating IIAD requirements. Source: Stolen Asset Recovery Initiative 2012: 75.

Depending on their mandate, ACAs can have a role in (Stolen Asset Recovery Initiative 2012; Rossi et al. 2017: 77):

- the actual enforcement of administrative sanctions based on findings from the verification process
- forwarding the results to other institutions for sanctioning and follow-up
- notifying the prosecutor's office or other law enforcement bodies for further investigation and prosecution

Sanctions may be of an administrative nature (for example, fines, reprimands, suspension from office and so on), criminal (prison sentences) and reputational (for example, the publication of names of late filers on the agency's website). Besides declarants, sanctions can also be imposed on public or private entities in case of a failure to provide information requested by the disclosure agency, as well as on the disclosure agency itself in case of a failure to fulfil its duties (for example, a failure to report non-compliance to the enforcement agency) (Kotlyar and Pop 2020a: 229).

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Considering that, in comparative practice, a disclosure agency in charge of operating the IIAD system is typically different from the agency tasked with imposing sanctions, experts stress the importance of inter-agency collaboration to maximise the effectiveness of the sanctioning regime (Stolen Asset Recovery Initiative 2012).

## Providing public access to data

A lot of scholarly and policy attention has been devoted to appraising the respective advantages and disadvantages of making officials' declarations publicly available (Djankov et al. 2009; OECD 2011; Stolen Asset Recovery Initiative 2012; Rossi et al. 2017; Kotlyar and Pop 2020a).

Proponents of public access to this data often point to the increased likelihood that illicit enrichment or conflicts of interest will be detected, which itself may have an effect in deterring corrupt practices. Opponents point to potential privacy violations and security threats of publishing detailed data about officials.

Firstly, providing public access to disclosure data in a user-friendly (machine-readable) format can help media, non-governmental organisations (NGOs) and citizens to scrutinise public officeholders and identify any potential wrongdoing (Schöberlein 2020). Publicly available data can also facilitate re-use by NGOs in the form of data analytic tools (Kotlyar and Pop 2020a). This can also be helpful for the disclosure agency as the media or NGOs can conduct lifestyle investigations

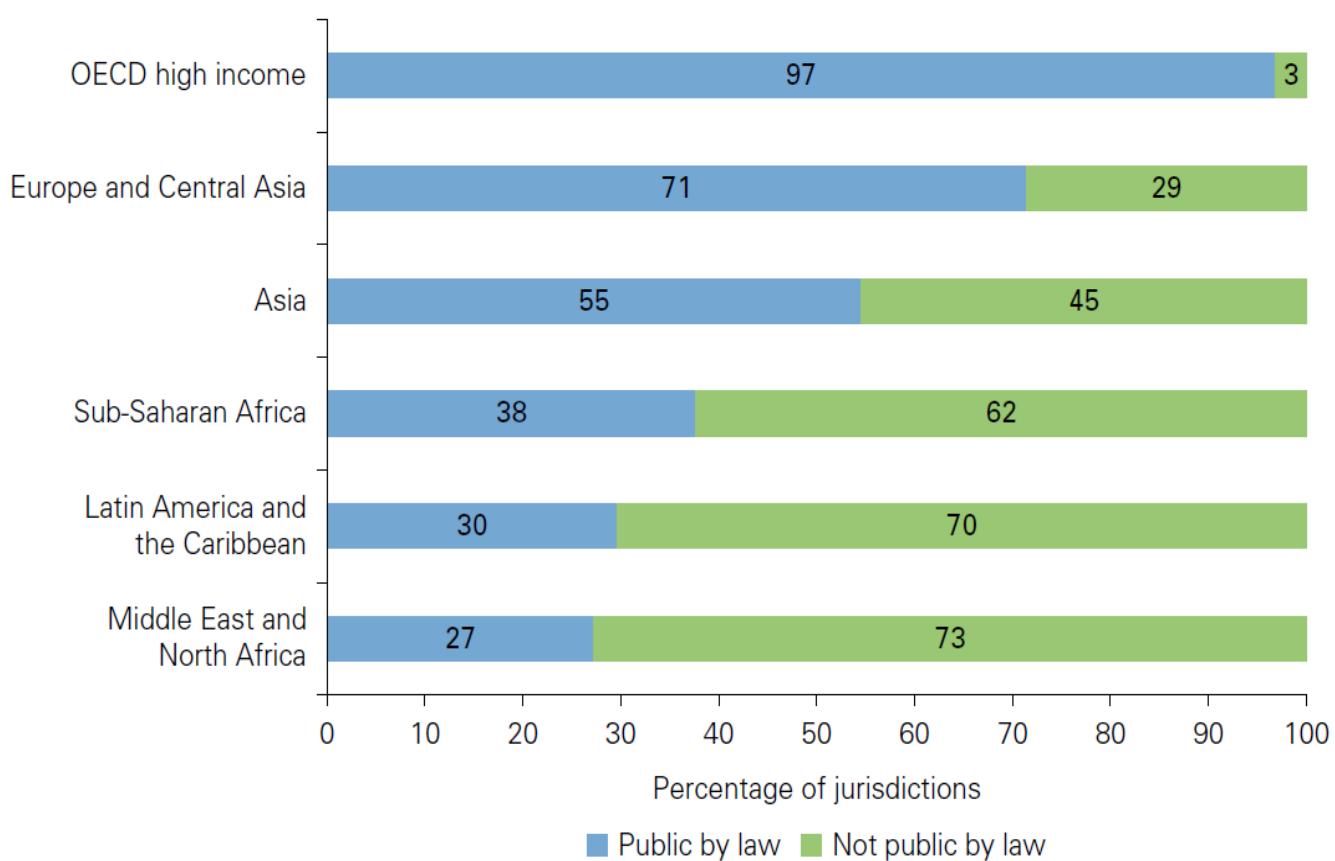
that may be out of reach for the disclosure agency due to limited budgets and technical capacity (Stolen Asset Recovery Initiative 2012: 83).

Any privacy concerns that may arise from making the data on income, interest and assets public, may be alleviated by redacting sensitive data such as the location of properties or bank account numbers from the published declarations (Burdescu et al. 2010; Schöberlein 2020).

Secondly, publicly available data on income, interest and assets can help banks conduct due diligence on their clients, in line with the anti-money laundering framework (Kotlyar and Pop 2020a). It can also help various government agencies as this data can be combined with public procurement data, for example, to detect conflicts of interest in public procurement processes (see Mineva et al. 2023).

Thirdly, publicly available data is also a reflection on the disclosure agency's work as it provides insights into its work, such as the number of disclosures received and verified, compliance rates and sanctions imposed (Rossi et al. 2017: 91). Hence, it is a potentially effective mechanism for promoting greater efficiency at the agency (Rossi et al. 2017: 91).

Some survey evidence suggests that most jurisdictions require the public availability of the declared information, either partial or full, albeit with significant regional variation (Figure 10).



Note: OECD = Organisation for Economic Co-operation and Development. Approximate percentages based on the analysis of 153 jurisdictions.

**Figure 10.** The regional variation in providing public access to disclosure data. Source: Rossi et al. 2017: 92.

## ACAs and IIAD systems: good practice examples

This section addresses good practice examples that exemplify the role that ACAs in different countries across the five key steps of establishing and operating IIAD systems:

- awareness raising and support to officials to file their declarations
- receipt and management of declarations
- verification and cross-checking of data in declarations
- enforcement of sanctions/referral to law enforcement
- providing public access to data

## Awareness raising and support to officials to file their declarations

The following section presents examples of good practice related to awareness raising and support to officials to file their declarations. These examples demonstrate the use of various support tools, such as:

- radio show announcements
- emails
- chat groups
- text guidelines and video instructions available on the websites of relevant ACAs
- call centres

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In Rwanda, the declaration of assets unit within [the office of the ombudsman](#)<sup>3</sup> provides support to public officeholders regarding the timing of disclosure and necessary procedures. This support was particularly needed before the introduction of the e-filing system in 2014 (OSIEA and TI Rwanda 2017: 30) and consisted of local radio show and newspaper announcements, SMS messages and other communication tools (OSIEA and TI Rwanda 2017: 30).

In Ukraine, after the establishment of the new e-declaration system by the National Agency for Corruption Prevention (NACP) in 2016, declarants received help on how to submit their declarations in the form of video aids and online training courses (Kotlyar and Pop 2020b).

In Romania, the National Integrity Agency (ANI)<sup>4</sup> provides dedicated channels of support for all public officeholders obliged to file declarations to support them submit their declarations (Georgescu 2013; OECD 2022). In addition, it provides two sets of guidelines on its website: one for filling in the assets and interest disclosure and another on incompatibilities and conflicts of interest (Georgescu 2013).

In Indonesia, the Corruption Eradication Commission (KPK)<sup>5</sup> provided guidance to declarants on its website in the form of instructive videos, as well as via email and its call centre (UNODC 2019). In addition, each state body had a focal point for asset declarations, and they are part of a WhatsApp group in which KPK staff were also present (UNODC 2019). This service was another source of information for declarants. Moreover, KPK has provided an [electronic submission system](#) since 2017 with a detailed video and application guide. The electronic submission system introduced by KPK in 2017 requires declarants to upload only one attachment, which is much less burdensome compared to the previous paper-based system that required the submission of 14 different categories of documents (UNODC 2019: 12).

Compliance rates grew steadily over the years in Indonesia despite an absence of clearly defined sanctions for violating wealth reporting requirements. One reason for this is attributed to the awareness raising role of the KPK, which exerted administrative and bureaucratic pressure within agencies to develop a culture of compliance through administrative processes within these agencies and bodies (World Bank 2013: 108). For instance, the Ministry of State Enterprises introduced sanctions for any of their employees who failed to submit declarations, including cancellation of bonuses and promotions (World Bank 2013: 108).

However, it is important to note that, despite being considered a success story after its inception in 2003, the powers of KPK have been drastically reduced over the last several years due to the weakening of anti-corruption institutions and politicisation of institutions in Indonesia. This has resulted in the erosion of public trust in anti-corruption institutions, including KPK (Simabura and Haykal 2022). Following the new KPK law of 2019, which transformed the once-independent agency into a government body that now focuses on corruption prevention instead of corruption eradication, there has been a visible reduction in the number of high-level corruption investigations (Mulholland and Sanit 2020; Makarim & Taira S. 2020; Mulholland and Mochtar 2021).

Prior to these changes, the KPK had powers of investigation and prosecution, and a broad mandate for prevention and enforcement (World Bank 2013). Thus, the abovementioned and other positive examples of KPK that will be discussed in this Helpdesk Answer refer to the period prior to the legislative changes in 2019. Its case is particularly useful as an example of good practice considering not only the strength of its mandate but also track record of prosecuting corruption cases and the wide popular recognition it earned (World Bank 2013). This case also illustrates how political capture can undermine the effectiveness of ACAs, demonstrating the central importance of the principle of independence of these bodies.

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<sup>3</sup> The office of the ombudsman was established in 2003 with a broad anti-corruption mandate covering the income and asset disclosure system (World Bank 2013).

<sup>4</sup> ANI is responsible for collecting, monitoring and verifying asset and interest declarations to identify conflicts of

interests, unjustified wealth and incompatibilities (OECD 2022: 12).

<sup>5</sup> Its wealth reporting department manages the income and asset disclosure system.

## Receipt and management of declarations

Examples of good practices in receiving and managing declarations from Indonesia, Slovenia, Latvia, Argentina, Ukraine and Romania underscore the importance of having sufficient human and technical capacities to organise secure data processing, manage databases of declarants and store data in safe locations. The cases presented below also exemplify the benefits of software to automate submissions as much as possible as these help declarants to minimise errors and ensure protection of personal and sensitive data.

Indonesia's Wealth Reporting Department within the KPK was recognised for its robust human and technical capacities in processing income and asset declaration data. Namely, it has a network that enables secure data processing by hundreds of personnel simultaneously. The KPK also conducted regular backups of data to tape, which were stored in safe off-site locations (World Bank 2013: 105). Additionally, the wealth reporting department maintained a mandated central list of obligated declarants and coordinated with state agencies to manage the list (World Bank 2013: 110).

In some countries, such as Latvia and Argentina, the submission system can provide support to declarants in filling out the forms by only accepting the correct categories of entries. In Latvia, for example, online declaration forms are pre-filled with personal data from other existing databases, such as tax information (Chêne 2015: 4).

Similarly, in Argentina, the anti-corruption office<sup>6</sup> developed software that requires declarants to complete all required fields before allowing the form to be submitted. This approach helps reduce errors or the risks of receiving incomplete declaration forms (Stolen Asset Recovery Initiative 2012). The system also includes a dual submission process for private and public annexes to provide additional protection for personal and sensitive data (World Bank 2013). The software automatically splits the data into private and public,

and then sends them to be stored on the servers of the asset declaration unit in the Ministry of Justice, with the private annex being encrypted (World Bank 2013; Chêne 2015). The transition to the electronic submission system in Argentina has had a positive impact, with submission compliance rates increasing from 67 per cent to 96 per cent (World Bank 2013). The asset declaration unit is responsible for maintaining an up-to-date register of all public officials required to declare their assets (World Bank 2013).

In Jordan, the income and asset disclosure department within the Ministry of Justice manages the income and asset disclosure system (World Bank 2013). Every two years, the department sends official letters to relevant ministries, agencies and other bodies to collect the names of public officeholders who must make declarations. The department maintains a database of filers based on the received names, and records their personal information in a designated registry (World Bank 2013). Additionally, there is a separate registry for complaints. If a clerk receives a complaint about one of the declarants, they must collect and document the information about the declarant in this registry (World Bank 2013: 128).

To ensure secure storage, easy retrieval of information, and avoiding errors stemming from duplicate names, a unique identifier is assigned to each declarant in Slovenia. This also enables that the identity of the declarant to be concealed during the formal review and verification, to respect privacy concerns (Stolen Asset Recovery Initiative 2012; Chêne 2015).

The e-declaration system in Ukraine can automatically detect whether the data entered in the form is complete and valid in accordance with the validation rules established for each field upon receipt (Kotlyar and Pop 2019). This feature helps to reduce errors in the data entry process and ensures that all required information is provided by the declarant.

<sup>6</sup> The body is within the Ministry of Justice and Human Rights and it focuses only on the executive branch. There are separate bodies for the receipt and review of

declarations and for investigations. The former is done by the asset declaration unit and the latter by the investigations department (World Bank 2013: 8).

In Romania, ANI keeps all declarations on its website for three years, after which it archives them (Pop et al. 2020).

## Verification and cross-checking of data in declarations

Examples of good practice in the verification of declarations come from Ukraine, Romania, Argentina, Rwanda, Indonesia and Malta. These examples highlight the benefits of performing targeted verifications based on high-risk indicators (which may vary depending on the context) and conducting cross-checks of information against other databases, such as business registers, tax data, vehicles registers and bank data.

In Ukraine, the asset declarations register is connected to 16 other databases (for example, land, company, vehicle registers), which enables the NACP to conduct cross-checks and automated risk analysis based on over 100 predefined red flags to select those declarations that will undergo verification (Kotlyar and Pop 2020b). However, it is important to note that while this system was considered a success, it was not properly utilised by the corruption prevention agency to sanction non-compliance or illicit enrichment (Kotlyar and Pop 2020b).

In Romania, the National Integrity Agency (ANI) has been gradually reformed over the years and has now been given the power to request any type of information and data from public and private entities, including financial information such as bank accounts and transactions (Pop et al. 2020: 240). The agency's staff also cross-checks declared data against other databases, such as company registers and police databases, and can initiate verifications based either on complaints or ex-officio (Pop et al. 2020). According to the OECD (2022: 18), these verifications have resulted in some high-level arrests, confiscations of unjustified wealth and removal from office of public officeholders for conflicts of interest and incompatibilities. For example, between 2010 and 2019, 321 public officeholders, including MPs and heads of public authorities, were removed from office as a result of the IIAD system (Pop et al. 2020).

One cited advantage of the Romanian verification and investigation system is that ANI's integrity inspectors have complete autonomy in their case

files and cannot receive instructions regarding conclusions of their investigation from anyone including from their supervisors. An external independent auditor assesses their work annually, as well as every time their case file is challenged in court (Pop et al. 2020).

Further, ANI launched the PREVENT tool in 2017, the purpose of which is to detect and eliminate conflicts of interest in public procurement contracts (Pop et al. 2020). The tool issues early warnings to contracting authorities about potential conflicts of interest in public procurement processes as it is able to automatically detect whether participants in the public procurement bids are related to or have other connections with the management of the contractor (Pop et al. 2020: 242). The tool relies on so-called integrity forms, which bidders and issuers (procurement committee members) need to submit, and these forms are used to verify the composition of committees to identify potential conflicts of interest.

ANI also cross-checks the integrity forms' information against other public databases, such as company registers and marriage data, and once it identifies an integrity risk, it issues a warning to the contracting authority (Pop et al. 2020: 242).

The benefit of automated systems for verification and detection, such as PREVENT, is that they are able to analyse the data on a scale that is impossible through manual processes (Pop et al. 2020). In the case of Romania, the PREVENT system appears to act as a deterrent; the number of investigations related to suspected cases of conflict of interest in relation to public procurement has significantly dropped since the system was established (European Commission 2019: 20; Pop et al. 2020). However, a decrease in investigations may also suggest a decrease in enforcement. Hence, more data is needed to be able to judge whether a decreased number of investigations deters corruption risks in public procurement in Romania.

In Argentina, there is a targeted verification system, that systematically verifies the top 5 per cent of the most senior public officeholders, while the remaining 95 per cent undergoes electronic verification and targeted audits based on risk assessments (World Bank 2013). The asset declaration unit formally reviews all declarations of

top officials for any inconsistencies or irregularities and does the same with the targeted sample from the wider population of officials, after which it refers any cases of suspected illegal enrichment or conflicts of interest to the investigation department of the Ministry of Justice (World Bank 2013: 21). Additionally, the asset declaration unit responds to allegations from the public regarding the income and asset declaration system (World Bank 2013).

The office of the ombudsman in Rwanda applies a targeted approach to verify income and asset declarations by focusing on filers based on their position and selecting a random sample of declarations for audit (World Bank 2013).

Specifically, it chooses certain high-risk positions (such as public procurement officers) as well as certain agencies and audits declarations of any individual who has previously been accused of wrongdoing (World Bank 2013: 182). Due to its increased capacity, it now manages to sample around 15 per cent of declarations (World Bank 2020: 26).

Such risk-based approaches are widely thought by experts to be good practice, given that verifying all declarations can be overly burdensome for the agency, particularly when the pool of declarants is large, as is the case with Rwanda (Kotlyar and Pop 2020a; OSIEA and TI Rwanda 2017). In addition to verifying whether the declared income and asset data match with government and banking records, the office of the ombudsman also conducts lifestyle checks and house visits (World Bank 2013: 174).

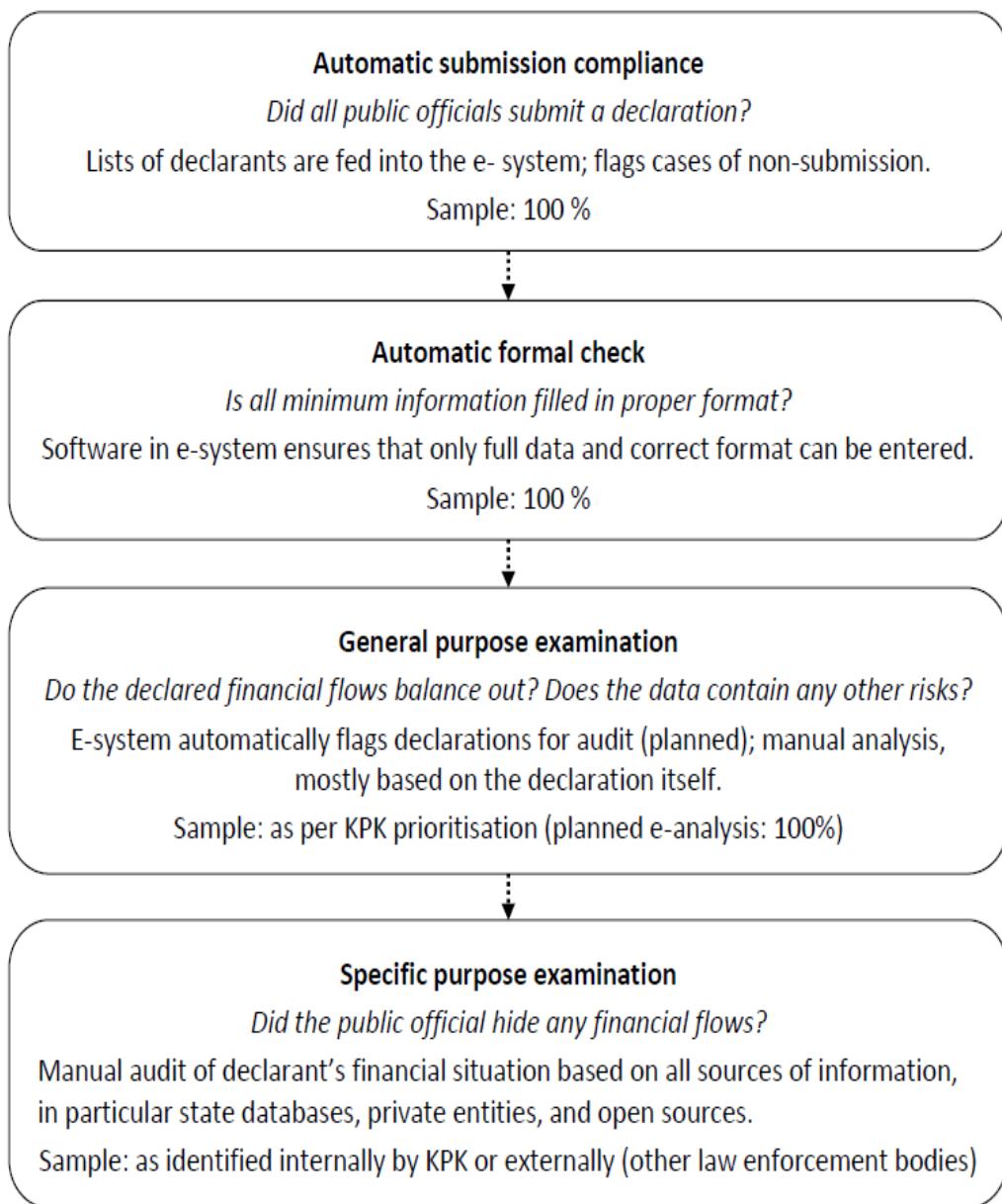
In Malta, the [Commissioner for Standards in Public Life](#) has the authority to examine asset and interest declarations submitted by ministers and MPs, among its other authorities.<sup>7</sup> The majority of investigations are opened in response to a complaint received, but the commissioner can also initiate investigations on their own (Huss et al. 2023). During an investigation, the commissioner is authorised to demand any necessary documents and summon witnesses to testify under oath (Huss et al. 2023).

In Jordan, the amendments to the Integrity and Anti-Corruption Commission (JIACC) Law of 2019, gave more authority to JIACC during investigations. Namely, it can request asset disclosure documents from the department of financial disclosures at the Ministry of Justice of those officials exhibiting unexplained wealth (Merhej 2022). JIACC's investigative capacities are further enhanced by its authority to request documents from natural or legal person during an investigation (Hamrani and Shobaki 2020). JIACC can also request technical assistance with inspection from any oversight agency, such as the audit bureau (Merhej 2022). The law changes now also empower JIACC to request asset seizures, international travel bans and suspension of officials who are under corruption investigation (US Department of State no date; FAO 2019). In addition, amendments to the illicit gains law introduced an e-record of financial disclosure statements and enable JIACC to access the content of these files (Jordan News Agency 2021).

In Indonesia, the KPK's process of verifying declarations consists of four steps, as shown in Figure 11. It starts by checking whether every public officeholder who was required to submit a declaration has in fact done so, and then it moves on to more detailed checks of content, cross-checks in other databases and targeted audits aimed at officials in high-risk agencies (UNODC 2019; The World Bank 2013). The KPK's wealth reporting department can verify the accuracy of submitted declarations by cross-checking them against other sources of income and assets (tax declarations, bank information and so on) (World Bank 2013).

One interesting aspect of the KPK's verification process is the existence of a formula for balancing incoming and outgoing financial flows. This formula is confidential to prevent public officeholders to find a way around it, but it is based on clearly defined periods of analysis (a fiscal year) and it identifies the potential imbalance between incoming and outgoing financial flows (UNODC 2019: 16).

<sup>7</sup> See: <https://standardscommissioner.com/the-role-of-the-commissioner/>.



**Figure 11.** Overview of the verification process in Indonesia. Source: UNODC 2019: 14.

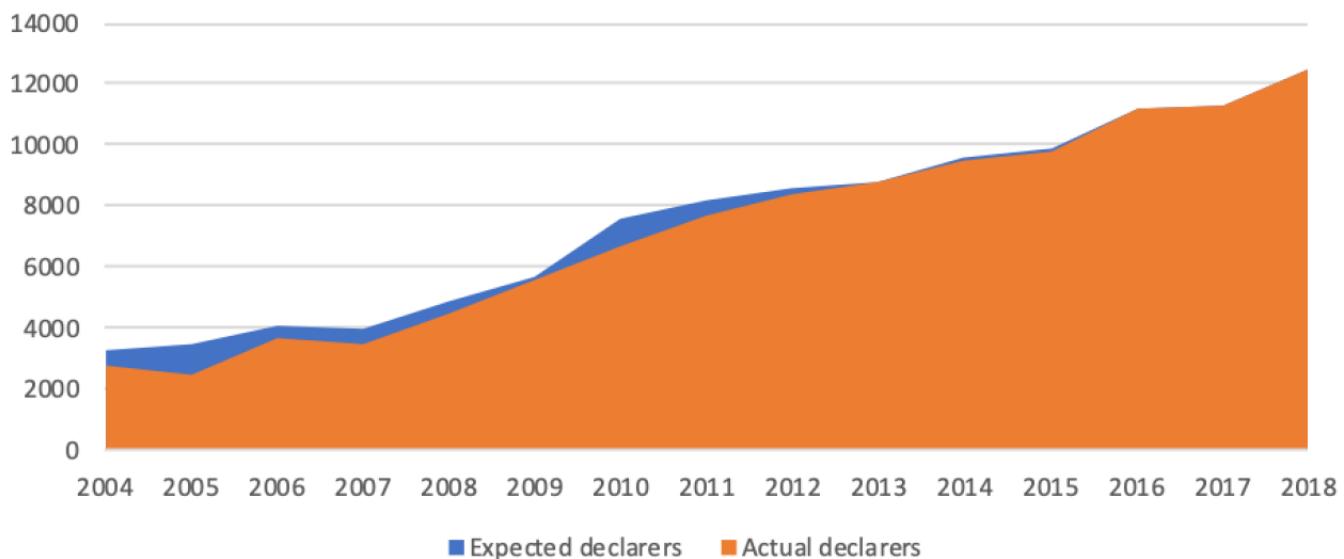
## Enforcement of sanctions/referral to law enforcement

The examples of good practice in the enforcement of sanctions and/or referral to other relevant institutions from Rwanda, Indonesia, Romania, Jordan and Slovenia suggest several lessons, including the following:

- experts suggest that sanctions should be proportionate, effective and dissuasive. Rwanda's case demonstrates that combining different types of sanctions has increased compliance over the years.
- providing more autonomy in investigations for ACAs may lead to better conviction rates
- inter-agency collaboration is a powerful mechanism for successful investigation and enforcement, as the Romanian case suggests

Regarding sanctions, the declaration of assets unit within the office of the ombudsman in Rwanda

publishes compliance data and the names of public officeholders, their positions and disciplinary measures taken against those who fail to declare or justify their assets, thus implementing reputational measures (OSIEA and TI Rwanda 2017: 29). In combination with other measures, such as a warning letter, an official reprimand, three-month suspension and salary reductions, the compliance has continually increased over years, as shown in Figure 12. Additionally, Figure 12 shows that the number of expected declarers gradually increased over the years, suggesting an incremental approach that did not overwhelm the system. Over time, as the capacity of the oversight body has grown, the scope of the IIAD system has progressively increased to include a greater number of officials.



**Figure 12.** The number of expected and actual declarants over time in Rwanda. Source: World Bank 2020: 26.

Following early experience, the investigative powers of the office of the ombudsman were increased, and a new anti-corruption department was created in 2010 called the special

investigation on corruption unit (World Bank 2020: 28). The office of the ombudsman has autonomy in its investigations, and it can collaborate with the Rwanda Investigation Bureau. It can use a range

of tools in its investigations, including wiretaps, rewarding informants and lifting professional secrecy if it creates an obstacle to the investigation (World Bank 2020: 28). These reforms were implemented due to the previous lack of capacity which was resulting in less effective investigations. Another reform that resulted from the advocacy efforts of the office of the ombudsman directed at the government to give it prosecutorial powers to sanction officials and give further safeguards of its independence to limit political interference (World Bank 2020: 28). This reform has led to an increase in conviction rates (World Bank 2020: 28).

The Income and Asset Disclosure Law of 2006 in Jordan established a robust sanctioning system that combines administrative and criminal sanctions for non-compliance or other violations of asset declaration regulations (World Bank 2013). The Illicit Enrichment Law of 2014 includes an administrative fine or a one-year prison sentence for non-disclosure and a three-month prison sentence for submitting inaccurate information (TI Jordan, 2019: 59). The role of the income and asset disclosure department in the sanctioning process is to refer any complaints regarding filers to the head of the cassation court for assessment (World Bank 2013: 128). If the allegations are substantiated, the head of the cassation court refers the case to at least one commission composed of one cassation court judge and two judges at the appellate level. Upon verification and completion of the relevant procedure, this commission may further refer the case to the competent authority for investigation and prosecution (World Bank 2013: 128).

In Indonesia, the KPK has some prosecution powers. For enforcement, it has in-house investigators, a staff of prosecutors and a special anti-corruption court that is presided over by ad-hoc judges. Their investigators can gather evidence (using wiretaps, tax statements and so on), make arrests and seize assets (World Bank 2013: 109).

In Romania, ANI is empowered to issue disciplinary sanctions in cases of conflict of interest and incompatibilities. These sanctions can be challenged in court. For conflicts of interest, disciplinary sanctions range from salary reduction to removal from office (Pop et al. 2020). For incompatibilities, the sanction is dismissal from the

public position unless the individual gives up the other position that is deemed incompatible by law (Pop et al. 2020). In addition to these sanctions, a three-year ban on occupying any other public position may also be imposed for conflicts of interest and incompatibilities. The names of individuals under this sanction are listed on ANI's website (Pop et al. 2020: 241).

An important aspect of successful enforcement is having strong inter-agency collaboration. In Romania, there are several examples illustrating the importance of this form of collaboration (Pop et al. 2020: 241). For example, in a case of corrupt police officers, judicial proceedings conducted by prosecutors were complemented with administrative wealth assessment done by ANI's investigators, which resulted in the confiscation of half a million euros during the search of the corrupt police officers' properties (Pop et al. 2020: 241).

Slovenia is an example of a country that applies a range of sanctions. First, if the Commission for the Prevention of Corruption (KPKRS) finds a disproportionate increase in an official's assets or the difference between actual and declared value of assets of a declarant between two submissions, it shall invite the declarant to explain the discrepancy within 15 days (UNODC 2018b: 18). If they fail to provide an explanation, the KPKRS notifies the body in which the declarant is employed as well as competent authorities where there is suspicion of other violations being committed (UNODC 2018b: 18). Second, if the KPKRS discovers that the declarant did not submit the data in line with the Integrity and the Prevention of Corruption Act (ICPC), it invites them to do so within 30 days (UNODC 2018b: 18). If they fail to do so, the KPKRS can reduce their salary by 10 per cent but to no less than the level of the minimum salary, and this decision is implemented by the employer. Third, financial fines apply to declarants who fail to submit their declaration or provide necessary data (UNODC 2018b: 18).

## Providing public access to data

The examples of good practices from Malta, Ukraine, Indonesia and Serbia suggest the importance of providing public access to IIAD data in a user-friendly format. This can facilitate interest

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from civil society, investigative journalists and the public to further analyse the data and help improve the overall integrity of the system.

In Malta, the commissioner publishes [a public case report](#) after each investigation and makes it available on their website. Additionally, the commissioner maintains a database of complaints.

In Ukraine, the NACP led the establishment of the e-declaration system, which has become one of the most comprehensive asset declaration systems in the world, with regard to the amount of information disclosed and its public availability (Kotlyar and Pop 2020b). The system became operational in 2016 and had over 4 million publicly available documents by the end of 2019 in HTML, PDF and a machine-readable format (JSON) through a public API (Kotlyar and Pop 2020b: 232; Kotlyar and Pop 2019: 13). The NACP website provides filters and basic search functions for browsing the data (Kotlyar and Pop 2019).

In Ukraine, civil society and investigative journalists benefited from the open database made available through the e-declaration system. For example, NGOs developed new watchdog tools using the available data, and activists created a portal that enabled user-friendly analysis of declaration data, data analytics and data visualisation tools (Kotlyar and Pop 2020).

In Indonesia, the KPK provides public access to summaries of declarations on its [website](#). Anyone can search for public officeholders by name and birth date to filter out those with the same names. A summary shows the data from the latest declaration submission and compares it with the data from two declarations before (UNODC 2019). In addition, the KPK provides public access to different summary [statistics on compliance](#).

In Serbia, the anti-corruption agency (ACAS) publishes three datasets on its [website](#) that are relevant for the IIAD system:

- the register of public officeholders

- the register of reports on income and assets of public officeholders
- the register of legal entities in which public officeholders or their family members have stakes or shares of more than 20% and that are participating in public procurement, privatisation or other procedures ending in a contract with an entity in which the state<sup>8</sup> has more than 20 per cent of capital (ACAS no date; European Public Accountability Mechanism no date).

These datasets have basic search functions that enable filtering of data. However, they are not published in a user-friendly format and require scraping to download and prepare for any further statistical analysis.

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<sup>8</sup> Including the republic, and the lower levels of government (the autonomous province, a local government and a city municipality).

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