



OFFICE OF THE  
COMPTROLLER GENERAL  
B R A Z I L



**BACKGROUND NOTE ON PROMOTING  
INTEGRITY AND ANTICORRUPTION  
FOR A JUST WORLD AND A  
SUSTAINABLE PLANET**

*This document is not negotiated or agreed by the G20 countries and  
does not represent a commitment by the G20 countries.*

# INTRODUCTION

The theme selected by the Brazilian Presidency of the G20, “Building a Just World and a Sustainable Planet,” calls for concerted efforts from states, the private sector, and civil society, both nationally and globally. Mobilizing new resources and instruments to fight hunger, poverty, environmental degradation, and climate change are urgent challenges of our time.

The G20 Anticorruption Working Group (ACWG) has been a driver of international cooperation and significant reforms. In 2024, it has the opportunity to offer a robust vision of integrity and anticorruption to promote social justice and sustainability. Led by Brazil and guided by the G20 theme, the ACWG convenes to pose new questions and offer coordinated solutions. This background paper is a reference document to encourage policy dialogue and transnational coordination in support of the G20 ACWG’s initiatives, reflecting a participatory G20 with broad consultation with various stakeholders<sup>1</sup>.

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<sup>1</sup> Stakeholders consulted include representatives from civil society organizations such as the Brazilian Association of Investigative Journalism (ABRAJI), Brazilian Association of Institutional and Government Relations (ABRIG), Agenda Pública, Article 19, Center for Studies and Data on Racial Inequalities (CEDRA), Fiquem Sabendo, Brazilian Institute of Corporate Governance (IBGC), Institute of Socioeconomic Studies (INESC), Ethos Institute, Brazilian Bar Association (OAB), Open Knowledge Brazil, OXFAM, Transparência Brasil, Transparency International - Brazil, National Union of Federal Auditors and Technicians of Finance and Control, UN Global Compact, and the Brazilian Institute of Planning and Taxation (IBPT), academic institutions such as the Getulio Vargas Foundation School of Public Policy and Government, Politeia Research Group of the Santa Catarina State University, University of Brasília and University of São Paulo School of Law, private sector representatives from the National Confederation of Industry (CNI) and the Brazilian Micro and Small Business Support Service (Sebrae), as well as representatives from C20, the civil society engagement group at the G20, and the B20, the Global Business Forum for G20, among others. Within the Brazilian public sector, representatives of the Attorney General’s Office (AGU), Public Ethics Commission of the Presidency of the Republic, National Internal Control Council (CONACI), Ministry of Development, Industry, Commerce, and Services, Ministry of Management and Innovation in Public Services, Ministry of Finance, Ministry of Planning and Budget, Ministry of Human Rights and Citizenship, and the General Secretariat of the Presidency of the Republic were also consulted (G20 Brazil 2024a; G20 Brazil 2024b, CGU, 2024).

# BACKGROUND

We are in an era of extreme inequality, facing serious environmental and climate challenges. According to Oxfam, at the current pace, it would take 230 years to end global poverty<sup>2</sup>. Although global poverty decreased between 2010 and 2019, the trend has stalled since the COVID-19 pandemic and has yet to recover<sup>3</sup>. Currently, over 780 million people are exposed to the combined risks of poverty and severe flooding<sup>4</sup>. Meanwhile, the wealthiest 1% of the world controls 43% of financial assets and emits as much carbon pollution as two-thirds of humanity<sup>5</sup>.

Despite significant economic growth, wealth and income remain unevenly distributed. In 2022, the bottom 50% of the global population owned less than 2% of global wealth, while the top 10% held 76%<sup>6</sup>. Many still live below the poverty line, and countries continue to struggle with implementing policies to bridge economic and social inequalities. For instance, no G20 country has achieved universal secondary school completion<sup>7</sup>.

At the same time, environmental degradation and climate change present growing challenges. Since 1990, deforestation has reached approximately 420 million hectares<sup>8</sup>, and land degradation affects 3.2 billion people<sup>9</sup>. Currently, 3.3 to 3.6 billion people live in highly vulnerable contexts due to climate change<sup>10</sup>.

These pressing issues call for the creation and reform of local, national, and global institutions to rise to the challenges ahead. Institutions should be designed to promote access and opportunities rather than perpetuate exclusion. Inclusive institutions support economic and social participation by upholding the rule of law, providing public services, and ensuring equal opportunities. On the other hand, extractive institutions benefit a privileged few by concentrating political power and shaping economic systems to their advantage<sup>11</sup>.

Corruption reinforces exclusionary institutions. Corrupt practices, such as state capture, bribery, and undue influence in public resource allocation, exacerbate inequalities and undermine access to public services. Corruption reinforces predatory behavior, encourages rule subversion, and generates social injustice<sup>12</sup>. It excludes rightful participants from decision-making processes<sup>13</sup>, a key prerequisite for building a fair and sustainable world.

Inequality also fosters corruption. As economic inequality increases, perceptions of corruption rise, and social trust in government declines<sup>14</sup>. The most vulnerable populations suffer from decreased public service quality and are subject to specific forms of extortion. Moreover, social and economic inequalities facilitate state capture, institutional subversion and clientelism by the better-off<sup>15</sup>.

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2 Riddell et al., 2024.

3 World Bank, 2023.

4 Chancel et al., 2023.

5 Riddell et al., 2024.

6 Chancel et al., 2022.

7 Brazilian Institute of Geography and Statistics - IBGE, 2024.

8 FAO, 2020.

9 IPBES, 2018.

10 IPCC, 2023.

11 Acemoglu & Robinson, 2012.

12 You, 2017, 2021.

13 Warren, 2004.

14 You, 2017.

15 You, 2021; Glaeser et al., 2003.

Corruption also poses a significant threat to environmental sustainability. It facilitates wildlife and forest crimes, including poaching, illegal logging, and illegal trade in fauna and flora<sup>16</sup>. It is linked to other environmental crimes, such as illegal mining<sup>17</sup>, crimes in the fisheries sector<sup>18</sup>, and illegal waste trafficking<sup>19</sup>. Undue influence over environmental agencies can lead to compromised decision-making, allowing powerful companies or individuals to bypass regulations. Bribery may be used to expedite the granting of environmental permits or avoid inspections, and fraud in control and monitoring systems can be employed to “launder” environmental assets. These corrupt actions sustain illegal markets, weakens enforcement, and consequently threatens species survival, biodiversity, and public health, as highlighted by the **G20 High-Level Principles on Combatting Corruption Related to Illegal Trade in Wildlife and Wildlife Products (2017)**.

Corruption also obstructs climate goals and increases vulnerability to environmental disasters<sup>20</sup>. In times of crisis, corruption hampers effective response and recovery, prolongs vulnerability, and facilitates misconduct and favoritism, eroding state capacity and accountability<sup>21</sup>, with marginalized and disadvantaged groups disproportionately affected.

## **A COMPREHENSIVE VIEW OF INTEGRITY AND ANTICORRUPTION FOR A JUST AND SUSTAINABLE PLANET**

The relationship between corruption, inequality, and sustainability depends on how we conceptualize and analyze corruption, which will ultimately shape the tools and policies used to counter it<sup>22</sup>. Corruption manifests in ways that are linked to a country’s political and economic institutions<sup>23</sup>, the social norms shared by a given community, and the structure and quality of enforcement institutions, rules, and actions. Building trust, reciprocity, and political action are just as important as monitoring, improving detection, and imposing effective, proportionate, and dissuasive sanctions<sup>24</sup>. Monitoring, detection, and punishment can also build trust in institutions, thereby improving social trust.

This background paper offers a comprehensive view of anticorruption and integrity as a set of strategies and instruments that should be integrated with social and economic policies to build inclusive institutions. Social and economic opportunities, shaped by both domestic and global policies, form the foundation for individual and collective participation in political and economic life. To foster new opportunities, sound global and domestic policies must be sustained by the impartial exercise of power. Impartiality, however, does not mean passive neutrality in the face of power imbalances. Instead, it is a tool to ensure that policy directives and instruments are the primary basis for public action<sup>25</sup>. This means that integrity measures must support public and private organizations so that they can fulfill their respective purposes and, by doing so, address inequalities.

There is evidence of a mutually reinforcing relationship between effective economic and social policies and comprehensive integrity frameworks. For example, reducing corruption can increase tax compliance, and disincentivize the transfer of funds to tax havens, thus fostering synergies between

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16 EIA, 2015.

17 UNODC, n.d.

18 UNODC, 2023a.

19 UNODC, 2024a.

20 UNODC, 2024b, 2023b, 2021.

21 Biderbost et al., 2023.

22 Mungiu-Pippidi, 2023.

23 Johnston, 2005.

24 Marquette & Peiffer, 2018.

25 Rothstein & Teorell, 2008.

anticorruption efforts and tax policies to reduce inequality<sup>26</sup>. Additionally, increasing transparency and access to environmental and climate-related information enables stakeholders to monitor policies and the use of public and private funds, especially during crises.

Anticorruption and integrity must be multidimensional and diverse to effectively counter social exclusion and environmental degradation. This document proposes framings and examples to build this integrated approach along four axes: embedding integrity measures into effective social and economic policies, improving bottom-up initiatives to promote civic engagement, reimagining shared top-level commitments, and enhancing detection and global enforcement of illicit activities.

First, integrity and anticorruption measures must support the construction of effective social and economic policies that guarantee the impartial exercise of power. Second, they must foster bottom-up initiatives in transparency, access to information, participation, and open government. Third, those at the top of the social, political, and economic pyramid must bear shared responsibilities towards both people and the planet. Finally, effective social and economic policies, bottom-up civic engagement, and shared responsibilities must be matched by robust detection capacity and effective punishment of illicit activities, which are increasingly transnational. Better enforcement also depends on global concerted action, particularly by major economies like those in the G20.

The initiatives and examples below are intended to frame a conversation on how integrity and anticorruption should be shaped to meet the challenges ahead. However, they are not meant to be exhaustive.

## EFFECTIVE SOCIAL AND ECONOMIC POLICIES FOR A JUST AND SUSTAINABLE PLANET

Corruption is known to undermine critical economic, social, and climate policies. For instance, corruption affects tax systems and revenue collection capacity<sup>27</sup>, which are essential for redistribution. It also affects resource allocation to climate-related projects<sup>28</sup>. Additionally, the most vulnerable populations are more frequently subjected to bribery when accessing public services, including justice and law enforcement<sup>29</sup>. In other words, corruption can limit the ability of states and companies to adopt or pursue social and economic policies and regulations that prevent extreme inequality or assist the most disadvantaged.

Tackling corruption involves both uncovering wrongdoing and building public integrity, ensuring that public institutions have the technical capacity, sufficient resources, and enhanced detection mechanisms to address complex challenges. Achieving this is a multifaceted endeavor that also depends on a **merit-based and inclusive civil service**, inclusive representation<sup>30</sup> and several other factors highlighted by the **G20 High Level Principles on Organizing Against Corruption** (2017).

Direct integrity measures can strengthen institutions and prevent corruption, reducing the likelihood of misconduct. Establishing effective procurement systems based on transparency, competition, and objective decision-making criteria is a way to prevent corruption<sup>31</sup>. For instance, purchasing units should be equipped to use sustainable procurement methodologies that involve reliable sustainability requirements, technical specifications, and pricing considerations across

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26 Berggren & Bjørnskov, 2017; Charron et al., 2021; Scholz & Lubell, 1998.

27 Nawaz, 2010.

28 Transparency International, 2022.

29 Riano et al., 2010; Transparency International, 2021.

30 Bauhr, Charron & Wangnerud, 2024.

31 United Nations, 2023a.

different economic sectors and regions<sup>32</sup>. The **G20 High-Level Principles for Promoting Integrity in Public Procurement** (2015) provide general guidelines in this regard.

Effectively monitoring resource allocation is also central to implementing sound public policies. Mechanisms such as payroll controls, procurement oversight, and value-for-money assessments can help reduce corruption throughout the budget cycle, from planning to expenditure<sup>33</sup>. These mechanisms are especially effective when linked to strong oversight and accountability frameworks<sup>34</sup>. **Robust, transparent, and accountable public finance management, supported by civil society, as highlighted by the G20 High-Level Principles on Enhancing the Role of Auditing in Tackling Corruption (2022)**, is essential for delivering better policies.

Building technical capacity and enhancing control mechanisms must be closely tied to fostering coordination among authorities. Effective coordination ensures that decisions consider the actions of other agencies to avoid conflicts, prevent resource waste, and identify new solutions<sup>35</sup>. For instance, there are examples of national strategies that bring together multiple authorities, including ministries, agencies, and others, creating a community focused on anticorruption and anti-money laundering reforms across agencies. This approach counters siloed responses to problems affected by the actions of many authorities, such as tax inspectors, prosecutors, judges, and police<sup>36</sup>. Additionally, control and anticorruption bodies can take the lead in coordinating control mechanisms across national and local agencies during environmental disasters. Coordinated transparency and integrity measures ensure that emergency responses and reconstruction initiatives are effectively safeguarded and reach those most in need.<sup>37</sup> Beyond domestic coordination, effective action requires global cooperation with international and regional organizations such as INTERPOL.

Finally, a whole-of-government approach to anticorruption also enhances cooperation between authorities, such as tax and anticorruption bodies, when appropriate. Tax authorities can aid in detecting corruption, as they have access to financial data, including income, transactions, beneficial ownership, and assets. In return, anticorruption authorities can assist tax authorities by investigating cases of corruption linked to tax fraud. Where permitted by domestic law, this cooperation can take the form of joint missions, parallel investigations, shared intelligence, and further training to raise awareness of red flags in related areas<sup>38</sup>.

## **OPEN GOVERNMENT FOR SUSTAINABILITY**

Trust in governments is declining worldwide. Declining trust stems from public concerns about the accountability and transparency of government institutions, as well as their responsiveness to the public. Vulnerable groups tend to have the lowest levels of trust in public institutions. One way to build trustworthy institutions is by increasing citizen engagement through better transparency policies and coordinated actions that foster responsiveness and accountability, as seen in open government initiatives<sup>39</sup>.

Transparency and access to environmental and climate-related information enable civil society and the media to monitor policies and the use of public and private funds. Transparency, especially in uncertain scenarios, allows stakeholders to understand, monitor, and promote institutional learning from government actions in several areas related to environmental and climate sustainability<sup>40</sup>.

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32 OECD, 2015.

33 Kristensen et al., 2019.

34 Wang & Rakner, 2005; Johnsen, Taxell & Zaum, 2012; Dye & Stapenhurst, 1998.

35 Peters, 2018.

36 Taylor, 2020.

37 CGU, 2024b

38 OECD & World Bank, 2018.

39 OECD, 2024a; OECD, 2023.

40 Open Government Partnership, 2024; Mildemberger, 2020.

Active transparency, supported by consistency checks, can increase the reliability of public information, which is vital for communication and action during disasters and for building ambitious policies. For example, studies have found a positive correlation between public compliance with COVID-19 policies and government transparency, depending on the public's trust in government actions<sup>41</sup>. **Fostering meaningful transparency aligns with the G20 High-Level Principles on Preventing and Combating Corruption in Emergencies (2021)**, which outline preparedness, mitigation, response, and recovery measures to be implemented before, during, and after crises.

Oversight mechanisms provide another valuable source of information for civic engagement. For example, audit institutions can produce reports that provide civil society organizations (CSOs) with essential information, enabling them to act as watchdogs. Audit reports detail government performance, highlight red flags and challenges in meeting public policy objectives, and suggest solutions through audit recommendations. An example of this is the Climate Scanner initiative, led by the International Organization of Supreme Audit Institutions (INTOSAI), which promotes a global assessment of government actions related to climate change<sup>42</sup>.

Transparency measures are not a standalone effort. They rely on the effective dissemination of information and the protection of those who take action. A free press can serve as an early warning system, leading governments to address citizens' needs. Research suggests that areas with local newspapers may experience faster and stronger government responses to natural disasters like famines and floods compared to regions with fewer newspapers<sup>43</sup>.

Local communities, human rights defenders, and environmental advocates, who are heavily impacted by environmental crimes and climate change, are often well-positioned to expose violations such as corruption and fraud<sup>44</sup>, especially when information is available in their language. Freedom of association enables their actions. Moreover, whistleblowers, investigative journalists, and reporting individuals play a critical role in detecting corrupt practices related to environmental and climate issues and in strengthening the enforcement of corruption offenses. Open data, as addressed by the G20 Anti-Corruption **Open Data Principles (2015)**, and **open government initiatives can also foster concerted efforts for effective accountability, providing a promising way to engage citizens**<sup>45</sup>.

## **SOCIAL JUSTICE AND SUSTAINABILITY AS A SHARED COMMITMENT**

Those at the top of the social, political, and economic hierarchies must bear responsibilities towards the people and the planet. Globalization, financialization, and new technologies have created numerous economic opportunities, but they have also enabled the powerful to circumvent regulations and evade fiscal obligations. These dynamics can facilitate the laundering of criminal proceeds, including those from corruption. In this context, economic opportunities must be accompanied by increased responsibilities for public and private actors to uphold higher standards of integrity and anticorruption.

Ensuring the integrity of public officials and those who influence them is crucial for the effectiveness and legitimacy of the policymaking process<sup>46</sup>. In this regard, robust frameworks for managing conflicts of interest and influence are essential, as is the meaningful engagement of the private sector in anticorruption and multi-stakeholder initiatives.

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41 Chiang et al., 2024.

42 INTOSAI Working Group on Environmental Audit, n.d.; Tribunal de Contas da União, n.d.

43 Besley & Burgess, 2001.

44 Kohn & Kostyack, 2021.

45 Open Government Partnership, 2024.

46 OECD, 2021.

**In line with the G20 High-Level Principles for Preventing and Managing Conflicts of Interest in the Public Sector (2018), conflict-of-interest frameworks should address high-risk processes and sectors.** Countries should also consider the need for additional standards of conduct for public officials in such circumstances. High-risk government processes include, for example, public procurement, public-private partnerships, and the awarding of licenses and permits<sup>47</sup>, all of which are particularly relevant in promoting sustainability, such as in energy transition projects and efforts to reduce deforestation. The implementation of these frameworks—verifying interest declarations, assisting public officials, sanctioning breaches, and publicizing data—needs continued strengthening.

Beyond the obligations of public officials, companies should increasingly commit to responsible conduct. Business integrity and corporate sustainability have evolved to encompass anticorruption, human rights, labor rights, and environmental concerns. Engaging the private sector in promoting ethical business practices is critical to preventing corruption and fostering a culture of business integrity. Promoting collective action to counter corruption risks is equally important to combat corruption across all sectors and regions<sup>48</sup>. Mechanisms for sustainability reporting, such as the United Nations Global Compact’s Communication on Progress (CoP)<sup>49</sup>, contribute to increasing transparency and accountability in corporate actions. This framework requires companies to report on their implementation of Global Compact principles, including Principle 10 on anticorruption, allowing them to measure and showcase progress while ensuring alignment with human rights and sustainability goals. Companies can also continuously improve by comparing their results with peers<sup>50</sup>. Additionally, there is a growing trend toward mandatory non-financial reporting, especially in light of the increasingly complex risk environments businesses operate in and the rapid rise of disclosure requirements.

Beyond organizational-level reporting, multi-stakeholder initiatives that involve broader participation beyond industry and markets can also help foster innovative solutions for environmental challenges. In some countries, for instance, water resource management includes extensive consultations with the population, organized civil society, and private sector actors<sup>51</sup>. The “citizen collaboration” model is particularly effective in responding to emergencies and disasters. In the early stages of emergencies, relevant government departments can collaborate with social groups or the public to develop data products and services, such as public emergency knowledge applications or real-time rescue map software<sup>52</sup>.

Finally, addressing workplace harassment and discrimination, in both the private and public sector, is a critical step toward achieving broader social justice. Workplace harassment and discrimination not only undermine the dignity and rights of individuals but also perpetuate systemic inequalities. In the public sector, where services impact millions of lives and set ethical standards, fostering an inclusive and respectful environment is essential. This involves not only protecting individuals from harassment but also ensuring fair representation of genders and minorities, whose voices and contributions are often underrepresented. Addressing these issues promotes fairness, equity, and equal opportunity, ensuring that everyone—regardless of gender, race, ethnicity, or background—can fully contribute to creating a more inclusive, just, and equitable society, reinforcing fundamental human rights principles.

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47 World Bank, OECD & UNODC, 2020.

48 United Nations, 2023b.

49 United Nations Global Compact, 2024.

50 OECD & United Nations, 2024.

51 WWF, 2023.

52 Zhang et al., 2022.



## IMPROVING DETECTION AND ENFORCEMENT MEASURES

In an era of intense international financial flows and the use of multiple jurisdictions in illicit schemes, continuous improvement of detection and enforcement measures are key. For those purposes, artificial intelligence, greater transparency and international cooperation may offer relevant contributions .

Artificial intelligence (AI) plays a transformative role in modern anticorruption policies by leveraging data-driven analytics to automate the detection of anomalies, analyze vast datasets, and identify potential fraud patterns that are too complex for traditional methods to uncover, in line with what is promoted by the **G20 High-Level Principles for Promoting Public Sector Integrity Through the Use of Information and Communications Technologies** (2020). By using evidence-based approaches, AI can, for example, sift through large volumes of financial transactions, contracts, and government expenditures to spot irregularities in real-time, enabling faster interventions and preventing corruption before it takes root.

A prime example of how AI can be successfully integrated into anticorruption efforts is the Alice Program developed by the Brazilian Office of the Comptroller General (CGU). Using AI-powered algorithms, Alice automatically analyzes public procurement and contracting processes on a daily basis to proactively detect irregularities, enabling the government to identify potential irregularities, fraud and corruption and take action in time. Its predictive capabilities allow for more efficient audits and better management of public resources, while also supporting country's broader efforts to increase transparency and accountability in the public sector<sup>53</sup>.

Predictive IA may therefore enhance both the efficiency and accuracy of oversight, promoting transparency and accountability in public governance while reducing opportunities for mismanagement. The great potential of AI should be harnessed alongside efforts to overcome challenges like data quality issues, algorithmic bias, and risks to transparency, all of which require thoughtful consideration and strong ethical oversight to ensure its successful application<sup>54</sup>.

Finally, one of the explicit targets of Sustainable Development Goal 16.4 is to significantly reduce illicit financial flows, strengthen the recovery and return of stolen assets, and combat all forms of organized crime by 2030. Tax abuse has significant consequences for economic and social policies. A study estimates that, globally, the revenue lost to tax abuse could have enabled 15 million additional people to access clean water every day, 31,000 people to have basic sanitation, and 3 million more children to attend school<sup>55</sup>. Moreover, corruption and tax abuse are closely linked. A study of 25,000 firms in 57 countries shows that firms paying more bribes also evade more taxes<sup>56</sup>.

In 2014, the **G20 High-Level Principles on Beneficial Ownership Transparency** pioneered an initiative to improve the definitions of beneficial owners, assess risk sectors, and ensure that competent authorities have current and updated information, building on the Financial Action Task Force (FATF) recommendations. Knowing who are the beneficial owners of an entity may improve the detection and enforcement of fraud, conflicts of interest, money laundering, corruption, tax evasion, and other serious financial crimes across legal entities and, often, across jurisdictions. It is critical to emphasize that the establishment of clear liability and the imposition of effective, proportionate, and dissuasive sanctions are essential components of national systems' efforts to ensure the implementation of an effective regime promoting accurate and up-to-date information on the beneficial ownership and control of companies and other legal entities<sup>57</sup>.

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53 CGU, 2024c.

54 UNESCO, 2024.

55 GRADE, 2023.

56 Ayyagari, Demirgüç-Kunt & Maksimovic, 2010.

57 FATF, 2023.

A review of G20 countries' progress in beneficial ownership transparency found that the number of countries with weak or average legal frameworks for beneficial ownership disclosure decreased from 15 to 11 between 2015 and 2018<sup>58</sup>. By 2022, 76% of FATF members had satisfactorily implemented FATF's 40 Recommendations, a significant improvement from 36% in 2012<sup>59</sup>.

The 10<sup>th</sup> anniversary of the High-Level Principles presents an opportunity to recommit to building robust frameworks and ensuring their effective implementation. Current shortcomings include loopholes in legal frameworks, lack of enforcement, and inadequate powers for relevant authorities and stakeholders to access information. Institutional design, particularly regarding who provides information and who has access to it, must be further explored, as well as the international exchange of information<sup>60</sup>. Identifying beneficial owners can yield positive externalities beyond fighting financial crimes, such as contributing to fairer policies as it can help ensure proper taxation.

## **FINAL REMARKS**

Fighting corruption and promoting integrity to effectively address complex issues such as social exclusion and environmental or climate degradation requires a multidimensional and diverse approach. This document provides frameworks and examples to support this comprehensive perspective across four key areas: embedding integrity measures into effective social and economic policies, improving bottom-up initiatives to promote civic engagement, reimagining shared top-level commitments, and enhancing detection and global enforcement of illicit activities.

The G20 ACWG has been at the forefront of discussions across these four areas. It has led debates on the technical capacity of enforcement agencies, integrity in public procurement, international standards for managing conflicts of interest, beneficial ownership, and the detection and punishment of crimes related to the environment and emergencies. This document builds on these efforts to create a comprehensive framework of anticorruption and integrity measures. Such measures are a crucial step toward building a fairer and more sustainable future, where effective policies guarantee inclusion and social transformation, and integrity ensures these policies succeed in achieving their goals.

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58 Martini & Murphy, 2018.

59 FATF, 2022.

60 OECD, 2024b.

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