




# **EU NETWORK Against Corruption**

## **Workshop on Asset Declaration Systems on 25 June 2024**

Technical Report

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## Preface

On 20 September 2023, the EU Network Against Corruption met for the first time in Brussels. In addition to the yearly plenary meeting, the EU Network meets in a smaller capacity to focus on specific topics of common interest with national practitioners and selected speakers from academia, civil society, and international organisations. Moreover, national workshops in Member States have taken place at the end of 2023 and additional ones will be organised to follow up on the European Commission annual Rule of Law Report.

On 25 June 2024, the first thematic workshop of the EU Network Against Corruption took place in Brussels to exchange insights on the functioning and challenges of asset declaration systems in EU countries. There are international standards that set out the elements of effective asset declaration systems. However, there is not necessarily one ideal system of asset declarations, because each system has to be seen in its national context where it operates within a given culture of integrity and alongside other measures to prevent corruption. For instance, some systems aim to identify and address possible conflicts of interest, while other systems are designed to also identify potential cases of illicit enrichment of public officials disclosing income, business, and other interests, assets, securities, and liabilities. The workshop was structured as follows: it began with 1) an overview of the different models of asset declaration systems in the EU and its Member States; followed by discussing 2) the challenges in monitoring and verifying asset declarations, in particular abroad, 3) the possibilities for technology to help with monitoring asset declarations; and 4) the effectiveness of current asset declaration policies and systems and ways to measure success.

# 1 Opening remarks

Mr. STEPHEN CURZON, Head of the Legal affairs & Anti-corruption Unit at DG HOME, opened the meeting presenting the agenda and objectives of the meeting. As this was the first thematic workshop under the banner of the EU Network Against Corruption, he also recalled the objectives of the EU Network which are to provide guidance and discuss relevant topics in the field of the fight against and the prevention of corruption. The overarching aims of the workshop were to exchange experiences, analyse challenges of asset declaration systems, and discuss how to measure the effectiveness of these systems. The objective was not to identify one system as better than others but rather to discuss different policy choices and share good practices.

## 2 Session 1: Asset Declaration Systems In The EU

The first session presented key alternatives of asset and interest declaration systems in terms of the personal scope, the material scope, disclosure, verification, and responsible institutions with different policy options for each category. Also, findings from the 2024 Justice Scoreboard<sup>1</sup> were presented. In EU Member States different types of systems exist and there is not one single system to fit any context. In fact, the overall efficiency depends on several factors, such as the local setting and the primary objectives. Some systems aim to identify conflicts of interests while others focus on discrepancies in wealth.

Challenges in the asset declaration system in the European Parliament were presented, in particular regarding verification mechanisms. Also, the French High Authority for Transparency in Public Life presented the perspective of a supervisory body including the sharing of good practices in monitoring the declaration of assets. Those include effective controls on completeness, accuracy, sincerity based on a risk-based approach of the control and extensive investigative means of the supervisory body (e.g., through direct access to various databases).

### 2.1 Mr. Valts Kalnins, Assistant Professor at the University of Latvia

Mr. VALTS KALNINS presented key alternatives of declaration and interest declaration systems. He introduced his intervention by observing that over the years the emphasis has shifted from interests to assets of public officials. He highlighted that a stronger emphasis should be put on the prevention of conflict of interest, which used to be the focus of asset declaration systems but is less so nowadays. His presentation pointed out the purpose of asset declaration systems as well as its various components such as, the personal scope, the material scope, disclosure, verification, and responsible institutions with different policy options for each category.

Regarding the purpose, asset declaration systems may prevent conflicts of interest by disclosing personal interests of public officials. Other systems may or require public officials to disclose income, business, and other interests, assets, securities, and liabilities to prevent illicit enrichment.

The personal scope describes who is required to disclose their assets and interests. Some systems require ministers and members of parliament to disclose their assets, while others include also local politicians, civil servants, and families of all persons required to disclose their assets as families are seen as singular economic entities where economic resources are shared and to some extent joint consumption takes place.

With respect to the material scope, i.e., the content of the declaration, this is a controversial dimension on whether public officials should declare more than assets and property *stricto sensu*. Should the full economic life be declared and what does that include? Or is it sufficient to declare some key data to detect conflicts of interest and/or illicit enrichment? For instance, an open question is if the tuition for an expensive school for the children of the official should be declared as well. Another consideration is

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<sup>1</sup> European Commission (2024). EU Justice Scoreboard 2024 shows that perception of judicial independence has improved. Available at: [https://ec.europa.eu/commission/presscorner/detail/en/ip\\_24\\_3164](https://ec.europa.eu/commission/presscorner/detail/en/ip_24_3164)

whether to include assets on legal persons which belong to officials (e.g., companies) and that could be located outside the EU.

Disclosure to the public (transparency) is another aspect of asset declarations which is quite significantly restricted by privacy laws. It can either be disclosed in a limited way based on requests or on a regular basis and made available online to the public. Verification of asset declarations can be done lightly and occasionally or thoroughly and professionally. Also, the institutions in charge of overseeing asset declarations can vary. They can be part of the general administrative bodies (i.e. a ministry) or be independent anti-corruption bodies.

He also reflected on the potential for the development of certain standards and agreed practices. Overall, in the EU, no singular standard and set-up exist. So, sharing of practices is important in this regard to know what works well and what does not. The speaker made the comparison to related matters and mentioned that in the area of anti-money laundering, the standards are more well-established. According to GRECO assessments, thorough verification of asset declarations is not found in many countries.<sup>2</sup> In some countries, NGO representatives who carry out delegated public functions or participate in public decisions makings must also file declarations.

There is a need for international exchange of data. International treaties on mutual legal assistance in criminal matters allow for cross-border data exchange in criminal matters. However, in order to use them, you need a criminal case; checking a declaration of assets is not a criminal investigation. There may be no suspicion. Like a tax audit, in most cases the purpose of the check is to ensure general compliance and the verification of the data of the declarant, including data held abroad to which the supervisory authority may not have access without the assistance of the administration of another country.

He also mentioned the C-184/20 - Vyriausioji Tarnybinės Etikos Komisija case in front of the European Court of Justice on asset declarations and privacy involving Lithuania, where the court held in August 2022, that the mandatory disclosure, in the context of an online transparency publication, of certain personal information concerning a head of an establishment receiving public funds violated personal data protection rules.<sup>3</sup>

## 2.2 Mr. Korneel De Schamp and Ms. Heiðrún Sigurðardóttir, Integrity and Anti-corruption sector at DG HOME

Mr. KORNEEL DE SCHAMP and Ms. HEIÐRÚN SIGURÐARDÓTTIR from the integrity and anti-corruption sector in the European Commission's DG HOME shared insights into the 2024 EU Justice Scoreboard<sup>4</sup>, which also showcases data in EU Member States on asset declarations.

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<sup>2</sup> Council of Europe (2018), Systems for interest and asset disclosure: GRECO's standards and practice, Available at: <https://www.unodc.org/documents/treaties/UNCAC/WorkingGroups/workinggroup4/2018-September-6-7/Presentations/LiubovSamokhinaGRECO.pdf>

<sup>3</sup> Judgement of 1 August 2022, *Vyriausioji tarnybinės etikos komisija*, C-184/20, EU:C:2022:601, Available at: <https://curia.europa.eu/juris/document/document.jsf?text=&docid=263721&pageIndex=0&doclang=EN&mode=lst&dir=&oc=c=first&part=1&cid=1391320>

<sup>4</sup> European Commission (2024). EU Justice Scoreboard 2024 shows that perception of judicial independence has improved. Available at: [https://ec.europa.eu/commission/presscorner/detail/en/ip\\_24\\_3164](https://ec.europa.eu/commission/presscorner/detail/en/ip_24_3164)



The data were collected between December 2023 and February 2024, via the network of EU Member State contact points in the fight against corruption. Member States were asked questions based on international standards from the Council of Europe and the OECD – in particular focusing on the main building blocks of asset declarations (i.e., material scope, personal scope, transparency/ disclosure, verification, and sanctions). 23 Member States replied, while 4 Member States did not provide any data. The results of the Justice Scoreboard 2024 are based on self-reporting of Member States and have not been further modified by the Commission. The exercise aimed to map out differences and find similarities in asset declaration systems in EU Member States. Due to the different cultures in the EU, there are different ways to set up a system. Regarding the material scope, the questionnaire asked for sources of income, financial interests, and assets. Sources of income include wages, investments, board memberships, and beneficial ownership, assets refer to movable and immovable property, while financial interests include private equity, debts, trust funds, and life insurance.

The mapping of the material scope shows that most asset declaration systems ask for the declaration of assets and some source of income and financial interest. There is variance in terms of which sources of income, assets, and financial interests are required to be declared. Most systems require to declare investments, movable and immovable property as well as bank accounts.

All systems require Members of Parliament and the members of Government to declare their assets, while there is variance for other public officials (including judges, senior officials, and prosecutors) and dependent family members. There are gaps in the application for heads of state, judges, prosecutors, officials in charge of asset declaration, and spouses/dependants of officials in some Member States.

With regard to transparency, there is a positive tendency towards public disclosure, but differences still exist. Almost all Member States make declarations available for the public – at least in some way. Concerning verifications, a thorough verification is practically impossible and unrealistic as it requires many resources and cannot be implemented in a cost-efficient manner. What can be observed in Member States is either a risk-based verification or a compliance verification. Almost all Member States issue sanctions for non-compliance and/or false declarations.

In conclusion, there are different types of systems in EU Member States and there is not one single system to fit any context, as it depends on several factors, such as the local setting and legal frameworks. However, there is room for improvement where systems could be strengthened to prevent corruption more effectively.

### 2.3 Mr. Raphaël Kergueno, Transparency International EU

Mr. RAPHAËL KERGUENO, Senior Policy officer in data-driven advocacy from Transparency International EU, started his intervention by presenting the EU Integrity Watch, which is an online platform that provides information on lobby meetings of high-level Commission officials as well as lobby meetings and Declarations of Private of Interests of Members of the European Parliament (MEP). The platform is built in a user-friendly format with the aim of empowering citizens, journalists and civil society to enhance the political integrity of the EU institutions. The aim of the EU Integrity Watch is to raise awareness, make targeted advocacy recommendations, and improve open data standards.

Following the Qatargate corruption scandal, the European Parliament reformed the internal rules of procedures, introducing new instruments to monitor and manage conflicts of interest. This reform covered the declaration of private interests and it brought stronger measures on lobby transparency; it also introduced a new obligation to submit asset declarations. However, the reform did not change the monitoring and sanctioning framework of the system: the President of the European Parliament is still solely in charge of enforcing such rules.

Mr. KERGUENO presented key aspects of the new rules. Members of the European Parliament are obliged to declare a list of assets and liabilities at the beginning and at the end of their mandate. Assets include land, buildings and other immovable property above EUR 5000; financial interests above EUR 5000; bank accounts outside the EU above EUR 5000; and any other assets the Member of the European Parliament wishes to declare. Liabilities such as loans whose amount or value exceeds EUR 5000 must also be declared. He evaluated the new rules as suboptimal for combatting conflicts of interest as asset declarations are only accessible to relevant authorities. While the European Parliament provides for a template, most entries are done in the form of free text.

The reformed rules also introduced a new declaration of private interests requiring MEPs to declare past and current side activities, including financial holdings. Transparency International EU (TI EU) considers the declaration as more effective for monitoring conflicts of interest in the European Parliament, as it is dynamic and must be updated within 30 days after a change occurred. However, the system also shows weaknesses in enforcement. Many mistakes persist when submitting new declarations. There is no streamlined way to report income, nor a proactive verification of the content of the declarations. Sanctioning, only relies on the President of the European Parliament. In conclusion, the overarching ethics and integrity system remains unchanged after the Qatargate scandal.

An analysis carried out by TI EU shows that one in four Members of the European Parliament has an income-generating side activity, whereby membership in boards is the most common activity. TI EU's key recommendations lie in banning Members of the European Parliament from engaging in side-activities seeking to influence EU policymaking. In the absence of such a ban, TI EU considers that clearer reporting requirements for MEPs should be made, verification should be significantly strengthened, and asset declarations should be disclosed to the public. In addition, TI EU considers that code of conduct enforcement and sanctioning should be carried out by an independent ethics body.

## 2.4 Ms. Jeanne Ollivier, High Authority for Transparency in Public Life

Ms. JEANNE OLLIVIER of the French High Authority for Transparency in Public Life (HATVP) introduced the mission of the HATVP which lies in detecting illicit enrichment, detecting and preventing conflicts of interest, regulating lobbying as well as monitoring revolving doors between the public and private sectors.

18,000 high-ranking French public officials need to declare their assets, including both elected officials and non-elected public officials. They need to declare their assets at the beginning of office or functions, during the time they are in office when substantial changes to assets occur, and at the end of their tenure. The objectives are to ensure

transparency of the assets of public officials and to detect illicit enrichment during functions or mandate. Asset declarations includes movable and immovable properties, financial interests as well as other sources of income. Since October 2016 public officials have to declare their assets online.

She presented good practices in monitoring the declaration of assets. Those include effective controls on completeness, accuracy, and sincerity based on a risk-based approach of the control. The HATVP has investigative means with direct access to some databases (national register of bank accounts, real estate databases) and by maintaining exchanges with declarants. In cases where reported assets do not correspond to the reality, appropriate action is taken with the obligation to submit an amending declaration to correct inconsistencies. The case can be referred to the prosecutor if an integrity breach is revealed. The French system applies dissuasive sanctions: non-compliance with reporting obligations can be punished by a prison sentence up to 3-years and fines of up to 45,000 euros. Furthermore, there is public access to some declarations on the HATVP website. Over the years, the work of the HATVP has been to ease the reporting process (electronic submission of asset declarations, targeted campaigns to raise public officials' awareness of their declarative obligations, publication of a guide for declarants, hotline) and has shown results with improved filing rates and quality of declarations.

The HATVP encounters challenges of an expanding scope of declarants, lacking access to relevant data (in particular to detect assets abroad) and a lack of human and financial resources. Challenges could be addressed by granting the HATVP the power to impose administrative sanctions and ensuring a direct channel to communicate with banking authorities, financial institutions, insurance companies, government agencies, local authorities, and other relevant authorities with access to data on assets. Finally, a strengthening of the resources of the HATVP would lead to a more thorough monitoring of asset declarations.

## 2.5 Reflection in the audience

A participant suggested to learn from anti-money laundering in the area of asset declarations: it might be more effective not to oblige officials to declare assets but rather to analyse their national bank accounts and those outside the EU. The panel responded that the real criminals might not fill it in correctly in any case. Asset declarations are meant for the grey area not for detecting deliberate criminal behaviour.

A participant shared two resources that might be useful to analyse asset declaration systems. First, a publication providing a technical guide for policymakers.<sup>5</sup> The guide is intended for a range of stakeholders: policymakers and asset declaration practitioners can use it when designing a new declaration form or redesigning an existing one to make it more robust. It can also be useful for lawmakers to ensure that the law covers all important categories of information that should be disclosed and provides for sufficient flexibility. The guide can also be used by institutions in charge of the asset and interest declaration system, as it contains technical recommendations that can be implemented by such institutions. Secondly, it was highlighted that there are no universal standards regarding asset declaration systems, but the closest to a set of standards on this topic is the Istanbul OECD Anti-Corruption Network for Eastern Europe and Central Asia. A publication of the network lays down policy principles and recommendations for public

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<sup>5</sup> Pop, L., Kotlyar, D., and Rossi, I., (2023). Asset and Interest Disclosure: A Technical Guide to an Effective Form. STAR. Available under: [https://star.worldbank.org/sites/default/files/2023-06/AID-Effective%20Form\\_final.pdf](https://star.worldbank.org/sites/default/files/2023-06/AID-Effective%20Form_final.pdf) (Last accessed on 2 July 2024)

official asset declaration.<sup>6</sup> Furthermore, member countries of the network are monitored on anti-corruption reform progress, including asset declarations, under the Istanbul Anti-Corruption Action Plan.

A participant in the audience shared that examples outside of the EU (e.g., in Ukraine, Armenia, and Moldova) also exist. In these countries, asset declaration systems were argued to be as close to comprehensive as possible.

Language issues and barriers were also observed, as Members of the European Parliament only compile their asset declarations in their native language, which represents a linguistic barrier for the international public. A question was raised on how the EU would score compared to its Member States and why only Member States have been assessed in the EU Justice Scoreboard. It was explained that it is a practical reason that the EU institutions have not been included in the EU Justice Scoreboard as it focuses only on EU Member States. Furthermore, the EU consists of different institutions with their own rules, so it is difficult to be reported as one actor.

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<sup>6</sup> OECD (2011), "Policy Principles and Recommendations for Public Official Asset Declaration", in *Asset Declarations for Public Officials: A Tool to Prevent Corruption*, OECD Publishing, Paris. DOI: <https://doi.org/10.1787/9789264095281-3-en>

### 3 Session 2: Follow The Assets: How To Verify Properties Held Abroad

This session focused on the verification of properties held abroad.

#### 3.1 Ms. Ute Stiegel, Deputy Head of Unit, Legal affairs & Anti-corruption, DG HOME

Ms. UTE STIEGEL, Deputy Head of the Legal affairs & Anti-corruption Unit at DG HOME introduced the Anti-Money Laundering Package adopted on 30 May 2024, including an EU Single Rulebook Regulation, a new Anti-Money Laundering (AML) Directive and a Regulation establishing a new AML authority. The Regulation will apply three years after entering into force, and Member States have to transpose the AML Directive in two to three years. The AML authority will start operation in mid-2025. The new Directive enhances cooperation and data sharing between Member States through their Financial Intelligence Units (FIUs) and clarifies the access to the information contained in the registries of beneficial ownership or persons with legitimate interest. The new Directive provides access for Financial Intelligence Units (FIUs) to registries, i.e. centralised bank account registries. FIUs and anti-corruption authorities may thus operate to exchange relevant information.

Beneficial ownership registers will be required to contain information that is adequate and up to date, transparency of corporate entities is required and legal arrangements to combat misuse will need to be made. Swift access to information by competent authorities is also required. The new Directive will provide immediate, unfiltered, direct access by competent authorities, FIUs, Asset Recovery Offices, tax authorities, authorities responsible for implementing EU restrictive measures, the AML authority in relation to joint analyses, the European Public Prosecutor's Office, OLAF, Europol and Eurojust when providing operational support, self-regulatory bodies. Obligated entities for customer due diligence purposes will also get access as well as persons that can demonstrate a legitimate interest.

Entities in charge of registers will have the power to request information and documents, verify Beneficial Ownership (BO) information, screen against TFS, and resolve discrepancies. Entities will also have the power to carry out on-site inspections and impose sanctions (directly or through another authority) and a duty to report to FIUs. The new AML Directive will introduce centralised mechanisms for identifying persons holding or controlling bank, payment, crypto-asset, and securities accounts and safety deposit boxes. It will provide immediate, direct, and unfiltered access to FIUs and the AML authority for joint analyses as well as timely access to supervisors. The mechanism will be interconnected through a bank account registers' interconnection system (BARIS) which will be developed and operated by the Commission.

Furthermore, the Directive will provide a single access point for real estate data through digital access points for competent authorities providing free, immediate, and direct access. Comprehensive information to identify properties across Member States will be provided including price, ownership, historical data, rights, encumbrances, and

restrictions. The new Directive also includes limits to large-cash payments in exchange for goods and services up to EUR 10,000. In addition, traders in high-value goods and credit/financial institutions must report to FIU.

The new AML authority might carry out joint analyses on anti-corruption. The AML authority will have the function of a support and coordination mechanism for FIUs, hosting their information exchange platform (FIU.net) and being able to initiate and participate in joint analyses of cross-border suspicions in order to enhance the detection of cross-border crime, potentially including corruption.

### 3.2 Ms. Marijana Križančić, Legal Advisor at the Commission for Resolution of Conflict of Interest of the Republic of Croatia

Ms. MARIJANA KRIŽANČIĆ, legal advisor at the Commission for Resolution of Conflict of Interest of the Republic of Croatia, introduced the asset declaration system which entered into force starting in 2011 and is monitored by a permanent, autonomous, and independent state body, the Commission for Resolution of Conflict of Interest.

Historical development and geographical position of the Republic of Croatia influenced in population, resulting to some extent, being mixed by nationality with a lot of Croatians living in the former Yugoslav republics and vice versa. Also, due to being a tourist country, foreign citizens from all over Europe are buying real estate along the Croatian coast. The aforementioned aspects pose challenges to the 23 employees of the Croatian Commission for Resolution of Conflict of Interest controlling around 1,6000 public officials' asset declarations each year.

Cross-border inquiries are becoming more common as Croatian state officials have property and income outside Croatia. Due to the lack of bilateral or multilateral agreements on the exchange of data about asset declarations, all inquiries related to asset control outside the border must be carried out through the Ministry of Foreign Affairs via diplomatic channels or Ministry of Justice. This is time-consuming and unsuccessful because most countries refuse to disclose their citizens' assets due to personal data protection acts and the lack of the previously mentioned bilateral and multilateral agreements. Such agreements exist only for cooperation in civil law, criminal law and police matters, but not for administrative law where exchange of information on asset declarations in the EU belongs.

The Commission for Resolution of Conflict of Interest had only one successful inquiry into another country (an EU member state). This is why the Commission either does not attempt to track such information from abroad or uses alternative methods, mainly diplomatic channels through the foreign ministry. EU personal data protection legislation is an obstacle in answering individual requests from foreign peer agencies as well as to the conclusion of bilateral or multilateral agreements on cooperation on asset declaration monitoring, especially with non-EU member states.

Lack of personnel in the Commission for Resolution of Conflict of Interest focussing on international cooperation, and a lack of knowledge sharing (e.g., a database on the existence of information on property and income in other countries publicly available on the Internet does not exist) pose challenges. In addition, the Commission for Resolution of Conflict of Interest is not the creator of the Croatian legislative framework, and due to

its autonomous and independent position, it is not entitled to influence the Croatian or EU parliament to change its legislative framework.

Despite all the challenges presented, the will and passion of employees of peer agencies across Europe create good relations between them. Agencies visit each other to exchange experiences in work organisation and are actively finding solutions to many problems together.

### 3.3 Ms. Ilze Znotina, former head of FIU Latvia

Ms. ILZE ZNOTINA, former head of FIU Latvia, presented the mandate of FIUs to be involved in the analysis and dissemination of information related to fraud, terrorism financing, and anti-money laundering. In relation to corruption, FIUs aim to identify the beneficial ownership of politically exposed persons. A politically exposed person is someone who has been entrusted with a prominent public function while the beneficial owner might be someone's wife, husband, or closely related family member. The families of politically exposed persons are reporting entities that might provide the most complete information related to the asset declarations given that families are regarded as single economic entities. More specifically, in order to broadly cover the assets of a public official, it is not sufficient to only declare the assets of the public official, but it is often needed to include the assets of the family as well.

FIUs act as mediators between the private and public sector. In cooperation with anti-corruption bodies, FIUs apply a black box mechanism meaning they for instance allow anti-corruption bodies to check whether information on a particular individual is held in the database. This does not mean that they will share the information immediately. At least the body is informed that there is suspicious information to develop leads towards that individual. The priorities of FIUs should be the same as those of anti-corruption bodies to combat economic crime.

There are misconceptions about what FIUs can do internationally. The most effective measures are established collaboration mechanisms. Collaboration between FIUs and anti-corruption bodies can be helpful in combating economic crimes, detecting assets held abroad, and detecting conflicts of interest. Positive examples of public-private partnerships at the FIU and how the FIU can help verify assets held abroad were also presented.

### 3.4 Desislava Gotskova, Head of Secretariat of Regional Anti-Corruption Initiative

Ms. DESISLAVA GOTSKOVA, Head of Secretariat of the Regional Anti-Corruption Initiative, started her intervention by introducing the Regional Anti-Corruption Initiative (RAI), which was established in 2007 as a follow-up of the Stability Pact Anti-corruption Initiative. Countries have joined RAI by signature of a Memorandum of Understanding by their Ministers of Justice. RAI is composed of representatives from 9 South Eastern

European countries (Albania, Bosnia and Herzegovina, Bulgaria, Croatia, Moldova, Montenegro, North Macedonia, Romania, and Serbia). Poland, Georgia, Slovenia, Greece, and Ukraine are observers. RAI's mission is to enhance regional cooperation in the fight against corruption and to support and strengthen the capacity of countries in anti-corruption efforts.

She presented the Treaty on Exchange of Data for the Verification of Asset Declarations, which is currently signed by the ministers responsible for judicial affairs of Serbia, Montenegro, Moldova and North Macedonia and pending the ratification of their respective parliaments. The treaty aims to prevent and combat corruption by providing for direct administrative exchange of information concerning asset declarations between the Parties of the Treaty and to enable countries to exchange data cross-border for the verification of assets disclosed in one country but located in another country.

The treaty is based on five fundamental principles: Administrative exchange of data being limited to purposes of verification of asset declarations (Article 1); Voluntary cooperation (Article 6); Applicability to a diverse range of disclosure systems (Article 1 paragraph 2); Data exchange being confined to the legal limits of both the requesting and the requested Party (Article 4 paragraph 2 (c), Article 6 paragraph 1); Data protection and confidentiality (Article 9).

The information that is being exchanged includes those from public and private databases (taxes, bank accounts, financial securities, businesses, companies, trusts, and foundations and similar legal arrangements and entities, real estate, vehicles and other movable equipment, and intellectual property rights), as well as the information available under the domestic law of both Parties for verifying asset declarations.

The treaty is open for any country to join. The entry into force of the treaty would result in establishing a regional mechanism for the exchange of information on asset disclosure, its implementation into national practice, and the establishment of a regional network of focal points for asset disclosure. The treaty would enter into force as soon as three countries ratify the treaty by their respective national parliaments. This requirement was not met so far, as the treaty has not been ratified yet by any national parliament.<sup>7</sup>

### 3.5 Reflection in the audience

Several questions have been asked by participants on the AML Directive, which was clarified by the Commission:

- The information that is going to be accessible on real estate established by the AML Directive will include all kinds of characteristics of property and historical information on the property.
- BARIS will merely be a supporting operation, while the systems will be built by the Commission. However, that does not mean that the Commission will have access to the data.
- Accounts for crypto assets are covered in the new Directive.

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<sup>7</sup> The Treaty has been ratified by North Macedonia on August 13, 2024. <https://rai-see.org/north-macedonia-ratifies-the-treaty-on-exchange-of-data-for-the-verification-of-asset-declarations/>



- There is a possibility to designate competent authorities, and it is up to the Member States to do that. Access to the database for competent authorities is foreseen.

More information was provided on the International Treaty on Exchange of Information on Assets Declaration, which is inspired by the OECD model on the exchange of information for tax purposes.

As to whether the EU could be a part of the Treaty, Commission services' preliminary technical assessment raised questions as to its compatibility with the relevant requirements the GDPR and law enforcement directive, especially the conditions under which EU Member States can or cannot send personal data to third countries.

A participant commented that asset recovery offices had problems in exchanging information regarding sanctions. In practice, even for Europol, it is quite difficult to get access or exchange information.

It was commented that it is unfortunate that asset recovery offices cannot be used in the same way as FIUs, where information is exchanged between countries.



## 4 Session 3: The Impact Of Technologies On Asset Declaration Monitoring

This session focussed on the impact of technologies on asset declaration monitoring.

### 4.1 Martynas Endrijaitis, State Tax Inspectorate, Lithuania

Mr. MARTYNAS ENDRIJAITIS, Deputy Head of the Lithuanian State Tax Inspectorate, started by introducing a virtual assistant deployed by the State Tax Inspectorate called "SIMAS". The system allows to create more attractive virtual space for the tax administration and increase the efficiency of the tax information center, while improving the availability of information and creating the image of an innovative organisation.

SIMAS reduces the flow of people contacting the tax information center, and it is available 24 hours per day. Citizens can also start a real conversation with the artificial intelligence (AI) tool. It can advise on individual activity, business licenses, administrative fines, land, real estate, and income taxes. The tool gathers and analyses information until it can provide the most appropriate answer in real time. The AI tool also provides online links, visual material, or forward files.

Approximately 86% of all persons required to declare assets submit their asset declarations on time.

Persons required to declare assets are state politicians and their family members, candidates for state politicians; civil servants, bailiffs, notaries, and their family members as well as heads of state or municipal agencies, other budgetary agencies, their deputies, and members of their families.

The material scope includes immovable property, movable property subject to legal registration under the legal acts of the Republic of Lithuania; monetary funds held in banks and non-banks, loans granted and received, works of art, securities when their amount exceeds EUR 1500.

According to the speaker, the five most common mistakes when declaring income are:

- i. that not all taxes and incomes from individual activities are declared,
- ii. undeclared rental income of the real estate,
- iii. declared tuition fees by two family members,
- iv. life insurance benefits declared as non-taxable income even though they should be taxed when a property is sold, and
- v. the purchase price of the property is incorrectly indicated.

The State Tax Inspectorate applies various measures to ensure the submission of declarations. First of all, reminders for failure to submit a declaration on time are sent. The following measures taken are automatic calls or SMS, if failing to respond to the reminder. For income tax declarations, substitute obligations are formed. The final measures are administrative procedures: this means a warning or administrative fine of about 1% for those who did not submit an asset declaration, and about 2% for those who did not submit an income tax return.

The State Tax Inspectorate applies a dynamic family identification algorithm in which a person only belongs to one family at a time; in the event of one person moving from one family to another, this change the family set-up. Using various registries and various data preparation algorithms the assets, liabilities income and expenses of each taxpayer and their family members are evaluated and cash flows calculated to assess risks. Risks in this segmentation stage include in particular unknown sources of cash and a lack of information about expenses. At-risk families from the segmentation stage are fed into a program designed to generate a detailed family income information dataset, which will be analysed by an analyst of the State Tax Inspectorate.

Furthermore, the speaker introduced the centralisation of tax services to improve procedures for employees, customers and the organisation. This centralisation was successful as employees work with specific procedures, improve competence, knowledge and experience the services are customer-oriented.

## 4.2 Tilman Hoppe, Independent anti-corruption expert

Mr. TILMAN HOPPE, an independent anti-corruption expert, reflected on e-submission and e-monitoring and in particular the prioritisation of declarations in need of deeper review. Prioritisation is crucial for all systems that must verify more declarations than inspectors can ever handle (in some countries, hundreds of thousands of declarations). According to the speaker, the risk criteria for prioritisation should not be (fully) public, as there are specialised law firms consulting public officials on filling out declarations. According to the speaker, if countries have an open question regarding their asset declaration system, they should look into existing solutions of tax administrations.

AI tools do not exist yet that can perform a full audit, especially when it comes to links between the declarant's wealth and other persons. The speaker noted that - also in the future - technologies will likely not be able to perform audits on their own. Asset declarations are not the only starting point to detect hidden wealth. Promising new approaches take large assets, such as expensive real estate registered in the cadastre, as a starting point and try to link them to declarants and their close persons. This, as often in verification, is a difficult endeavour under European privacy regulations but important to improve the identification of hidden assets. One should not have the wrong expectations with e-solutions: applying e-solutions to asset declarations is of little use if the declaration system itself is not designed well, for example, if the declared data gives only an incomplete picture of the essential wealth.

## 4.3 Vitezslav Titl, Assistant Professor of Law & Economics at Utrecht University

Mr. VITEZSLAV TITL, Assistant Professor of Law & Economics at Utrecht University, presented his research on a machine learning approach to detecting conflicts of interest. First, he presented the academic evidence on substantial economic and welfare costs associated with connections between firms and parties/politicians. For instance, it can lead to higher prices of public procurement projects (Baranek & Titl, 2024)<sup>8</sup>, erosion in

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<sup>8</sup> Baránek, B. & Titl, T. (2024). "[The Cost of Favoritism in Public Procurement](#)," [Journal of Law and Economics](#), University of Chicago Press, vol. 67(2), pages 445-477.

employment standards, meaning potentially labour-related deaths, misallocation of public funds and lower economic growth (Olson et al., 2000).<sup>9</sup>

These connections are often established via ownership and/or board positions in private firms but can have various forms. Often a politician and/or public official will benefit from such connections, which can be visible in asset declarations.

The machine learning approach to identifying firms with connections to politicians - and potentially others such as officials and politically exposed persons – has proven to be highly accurate. In the research conducted by the speaker, firms are considered politically connected when they either have donated to a political party, have members of managerial boards who donated to a political party, or have members of (supervisory) boards who ran for office in the parliament, the Senate, a regional council, or a municipal council.

Various methods correctly predict in more than 80 % of cases using data from business registries. A random draw would discover a connected firm in about 5 % of cases. Such algorithms can be thus used as red flag mechanisms. Algorithms are constructed using a decision tree based on how humans make decisions. The accuracy of the algorithm increases with more training data. Technically, machine learning is relatively easy. Software packages are accessible and often for free. Implementation might be trickier as quality of data and human resources are needed to set up, analyse and monitor the implementation. In order to work, good data with few missing and few incorrect values are important; interoperable data and interlinked datasets are also very useful for the algorithm to work better. However, the only key prerequisite is a sample of fraudulent and non-fraudulent cases to train the algorithm. With such a sample even with imperfect data, machine learning can be used.

These algorithms can be used while preserving for privacy – e.g. – by pseudo-anonymising data before it is merged to be used for prediction and to only disclose the identity of a person when a likely irregularity is found. Human analysts need to be involved to prevent biases and discriminatory algorithms as well as carrying out regular checks that need to be carried out manually. In addition, to function properly algorithms need to be regularly re-trained with new training data.

#### 4.4 Reflection in the audience

It was discussed that investment outside the EU is the more prevalent issue as corruption there is of a larger scale and improving the effectiveness of asset declarations is more of a salient issue in third countries. It was also highlighted that asset declarations need to be linked to solid databases and that when talking about sincerity the human being comes into place.

False declarations might also have other reasons than corruption. For example, see the case of a mayor who did not declare an apartment because of an affair. Furthermore, complex schemes exist to hide assets and move assets abroad. Countries care more about taxes than assets. Taxes, AML and asset declaration in that order are important to state authorities. The task to implement, monitor and exchange information is similar for all three areas.

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<sup>9</sup> Olson, M.J. & Sarna, N. & Swamy, A. V. (2000). "[Governance and Growth: A Simple Hypothesis Explaining Cross-Country Differences in Productivity Growth](#)," [Public Choice](#), Springer, vol. 102(3-4), pages 341-364, March.

The audience reflected in previous sessions that we should link AML and asset recovery to asset declarations. This session showed that asset declarations could learn from taxes. Asset declaration supervisory bodies can learn a lot from tax administrations also from an organisational perspective. To confiscate, tax authorities only need presumptions which is not always sufficient for integrity bodies in charge of asset declarations. First, civil or administrative confiscation of unjustified assets may not be foreseen by the asset declaration system. Second, sanctions for inaccurate asset declarations are not based on presumptions, but on evidence following the verification of the asset declaration.

A comment was made by the audience that systems are very different within the EU. Small authorities that take care of asset declarations have significant challenges carrying out the function of verifying and monitoring asset declarations.

During the discussion it was noted that the AI tool SIMAS works as a spider net. The artificial intelligence understands the key points of the question and gives answers on the tax information it has knowledge of. It can send links, pictures, and videos with more information. In the State Tax Inspectorate there are plans to apply the AI tool to address tax avoidance and tax evasion schemes.

People do understand that SIMAS is a programme, and as such it might have limits. When it cannot answer a question, it connects the person to an employee of the State Tax Inspectorate.

## 5 Session 4: Defining Success And Evaluating The Performance Of Asset Declaration Frameworks

### 5.1 Jean-Francois Leruste, Policy Analyst, OECD

JEAN-FRANCOIS LERUSTE, policy analyst at the OECD working in the Anti-corruption and Integrity in Government division, presented the OECD standards that cover asset declarations and evidence from the OECD Public Integrity Indicators focusing on the regulatory safeguards and good practices of asset declaration systems across OECD countries.

The 2003 OECD Recommendation on Guidelines for Managing Conflict of Interest in the Public Service<sup>10</sup> highlights effective procedures to address, manage and resolve conflict-of-interest situations, the identification of risks and the prohibition of unacceptable forms of private interests. The 2017 OECD Recommendation on Public Integrity<sup>11</sup> provides policy makers with a vision for a public integrity strategy, shifting from ad hoc policies to a comprehensive, context dependent, behavioural and risk-based approach, with a focus on cultivating a culture of integrity across society.

The 2010 OECD Recommendation on Transparency and Integrity in Lobbying and Influence was updated in 2024, and broadened the scope to include ad-hoc declarations of interests and assets for advisory and expert groups (e.g. experts on parliamentary committees).<sup>12</sup>

Asset declarations are seen by the OECD as crucial but are not the only tool to support comprehensive anti-corruption and public integrity strategies. They could be a tool to support the management of conflict of interests, a tool to detect unjustified assets, and one of many mechanisms that strengthen public integrity across the public sector. To strengthen accountability and minimize the risk of policy capture, asset declarations need to be combined and complemented by other transparency mechanisms, such as in lobbying activities, financing of political parties and election campaigns and open government.

An effective asset declaration system should be context-dependent in terms of objectives, outcomes and contextual opportunities, and limitations, and should also be supported by a strong regulatory framework. Legally binding regulations contribute to effective processes, monitoring and enforcement. The regulatory framework should clearly identify who is expected to declare (categories of public officials) and what information should be declared (types of assets and/or interests), as well as governance mechanisms and responsibilities, such as establishing an independent monitoring body.

An effective asset declaration system should be easily accessible for both public officials and the general public in order to hold public officials accountable. Guidance should also be provided on how to fill asset declarations and manage potential conflicts of interests. A culture of integrity should be cultivated across society. Electronic submission is an

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<sup>10</sup> For more information see: <https://legalinstruments.oecd.org/public/doc/130/130.en.pdf>

<sup>11</sup> For more information see: <https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0435>

<sup>12</sup> For more information see: <https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0379>

effective practice to minimise risks and databases should be streamlined. If the relevant public bodies do not have sufficient resources to verify all declarations, a risk based approach should be applied to verify declarations that are the most exposed to corruption or public integrity risks. Effective collaboration mechanisms across public bodies should be guaranteed to ensure investigations on potential breaches can be fully carried out. Public scrutiny should respect privacy and help in checking facts.

Enforcement is another important aspect too. Poor enforcement leads to non-compliance with declaration requirements and allows omissions, errors, and the lack of verification, limiting the role of asset declaration systems as effective anti-corruption tools. Sanctions in case of non-compliance can either be disciplinary measures through administrative sanctions or criminal sanctions. In order to have an effective system, a monitoring mechanism should be in place: annual reports provide information on which basis the system can be evaluated. Asset declaration systems should be evaluated against their performance and whether they achieve the objectives set out.

The Public Integrity Indicators (PIIs) measure the strengths and weaknesses of anti-corruption and public integrity systems across countries – see data portal. They are objective, evidence-based, and actionable indicators that establish international standards to guide policy-makers on how to regulate and implement these standards. The PIIs measure the performance of interests declaration systems under (under “conflict of interest” indicators) according to 6 criteria on regulatory safeguards (including scope of public officials required to disclose interests and proportional sanctions) and 9 criteria on safeguards implemented in practice (including declaration rates, verification and recommendations issued to resolve conflicts of interest).

The speaker showed how interest declaration systems are performing across OECD countries. A key finding is that OECD countries have strong regulations on conflicts of interest, but implementation and monitoring of submissions of declarations of interests could be improved. Monitoring interest declarations is crucial for the effectiveness of asset declaration systems: submission rates are high when monitored. Few countries verified at least 60% of interest declarations. Sanctions for breaches of conflict-of-interest violations are not always implemented. Finally, the OECD also supports countries in strengthening their asset and interest declaration systems under the OECD Public Integrity Country Reviews.

## 5.2 Andrea Di Nicola, Joint Research Centre of the University of Trento and the University of Verona on Security and Crime Sciences

ANDREA DI NICOLA, Professor of Criminology of the Joint Research Centre of the University of Trento and the University of Verona on Security and Crime Sciences, held a presentation on the measurement of the anti-corruption effect of asset declarations and the effectiveness of asset declaration systems. He started by introducing the qAID project<sup>13</sup>, which is focused on assessing and enhancing the effectiveness of asset and interest declarations in four EU Member States (Italy, Bulgaria, Romania, and Croatia), and in North Macedonia, candidate country for EU membership.

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<sup>13</sup> Centre of Crime and Security Sciences of the Universities of Trento and of Verona (2024). Project qAID Kick-off meeting. Available at: <https://cssc.unitn.it/news-en/project-qaid-kick-off-meeting/?lang=en>



Asset and interest declarations are seen as a key instrument for promoting transparency and trust in public officials, preventing conflicts of interest and corruption, and uncovering illegal enrichment. There have been qualitative case studies on certain jurisdictions with success stories, as well as studies that show that in countries where these systems are in place, there is less public corruption or citizens perceive officials to be less corrupt. Asset and interest declaration systems (as well as other measures; such as anti-money laundering or other measures against organised crime) have never been “scientifically” evaluated in experiments with control groups.

Although there are no rigorous scientific evaluations of AID systems, there are very good reasons to believe that these tools work, if effectively implemented. Rational crime theories state that a criminal will commit a crime if the expected benefits are higher than the expected risks, i.e. when “criminal opportunities” exist. These opportunities refer to efforts, risks, rewards and provocations to commit a crime. According to situational crime prevention, instruments to prevent crime work when the following scenarios are met: increase the effort, increase the risks, reduce the rewards, reduce the provocations, and remove excuses for committing a crime. The rules of the asset declaration systems (when properly enforced) impact precisely some of these opportunities - increasing the risks or efforts required and removing possible excuses.

Many human and financial resources are invested in asset declaration systems. According to the speaker, the more people are made aware in an objective way that asset declarations are effective, the more they will be spread and used. In an ideal world, there would be four possible levels for evaluating the success of an asset declaration system:

Level One – Process Evaluation (Monitoring) ensures that the program is implemented as planned with high quality. Specific data and indicators need to be collected and kept to determine if the system actually implemented matched that originally designed, and if not, how it differed.

Level Two – Program Evaluation demonstrates that the intervention implemented is achieving the intended change in the targeted risks (i.e. low transparency, little knowledge of the economic activities of civil servants) and protective factors (i.e. culture of lawfulness among civil servants) using Key Performance Indicators (KPI’s) and other indicators before and after. This level includes ad-hoc surveys among civil servants to find out whether they consider non-compliant behaviour risky or difficult before and after the measure, or how they perceive the climate in terms of the culture of legality (protection factor), before and after.

Level Three – This is the first level to assess the impact of the asset declaration system on crime rates, transparency, perceptions of legality, etc. To measure the impact there is a measurement before and after the intervention. Different impacts will be measured with ad hoc data/data collection instruments on the behaviours of public officials, on civil society watchdog organisations/investigative journalists/whistleblowers (e.g., frequency of disclosure of assets and interests in the work of investigative journalists and citizen groups) and on anti-corruption efforts by law enforcement.

Level Four – Experimental outcome evaluations (quasi-experimental designs) are not possible for asset declaration systems. The reason is that many systems are already “in operation”, thus making it difficult to apply a before-and-after approach. However, it is still possible to measure the ongoing changes with a before-and-after approach.

The speaker noted that “performance” can be measured with the above indicators (with an only after approach) at regular intervals (performance monitoring).

### 5.3 Reflections in the audience

The OECD uses six indicators related to regulations to measure the effectiveness of asset declaration systems. The OECD is considering expanding these indicators to cover the whole ecosystem. A good practice in Canada was also presented by the OECD. The Canadian Conflict of Interest Act introduces conflict of interest screens as a preventive compliance measure by a public office holder, and establishes the Conflict of Interest and Ethics Commissioner to assist public office holders in avoiding conflicts of interest.<sup>14</sup> Screening also seeks to minimise the possibility of conflicts arising between the public duties of the public office holder and their private interests - including those of their relatives and friends. As part of the screenings, the public officials have 60 days to develop an understanding of guidelines in Conflict of Interest, with the support of dedicated trainings.

Indicators that can be used to measure effectiveness exist, e.g. the methodology of the OECD which asks how many cases of illicit enrichment have been detected. According to comments from the audience, scepticism on scientific rules to measure effectiveness remain: as asset declaration systems are already in place, it is difficult to create a scientific benchmark to compare regardless of the path dependency of systems and the legislative context.

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<sup>14</sup> For more information see: <https://ciec-ccie.parl.gc.ca/en/rules-reglements/Pages/ColScreens-FiltresAntiCI.aspx#:~:text=If%20a%20matter%20that%20forms,of%20interest%20that%20was%20avoided.>

## 6 Conclusion

JEROEN BLOMSMA, Head of the Integrity and Anti-corruption Sector in DG HOME, concluded the day. Asset declaration systems are not just meant to achieve integrity as an abstract moral concept, but ultimately to prevent the great costs and negative impact of corruption and conflicts of interest. A positive trend can be seen in the development of asset declaration systems in recent years. Challenges in applying systems seem to be quite common among authorities, such as lack of tools, lack of resources. In order to resolve challenges, it was discussed what authorities in charge of asset declaration systems can learn from tax authorities and financial intelligence units.

It remains difficult to measure how effective any criminal policy is, and this also applies to the effectiveness of asset declaration systems. However, it is clear that without verification and enforcement, asset declaration systems are not going to achieve their objectives. In doing this, it is important to not try to reinvent the wheel and the Commission encourages to reach out to national counterparts from tax authorities or authorities in charge of AML.

Today did not mark the end of discussions on asset declaration systems: it was an opportunity to learn from one another about good practices, effectiveness, and how asset declaration systems work across Europe. The EU can help Member States to empower the authorities specialised in anti-corruption, including through financial support. Two streams of funding are open. The [Technical Support Instrument](#) (TSI) can help authorities develop and implement tools for asset declaration systems or other projects in the area of anti-corruption. Moreover, the European Commission has also launched an [Internal Security Fund](#) call dedicated to anti-corruption.

JEROEN BLOMSMA informed participants that the next plenary meeting of the EU Network Against Corruption will take place on 3 October. Among the topics, discussions will focus on high-risk areas of corruption and on the 2024 edition of the Rule of Law Report, published on 24 July, the fifth and last one for the current term of the Commission.



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