

U4 HELPDESK ANSWER 2024:23

Improving and enforcing income, interest and asset declaration systems

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This Helpdesk Answer provides an overview of how interest, income and asset declaration (IIAD) systems can be designed and implemented to be an effective anti-corruption tool. Seven key elements of IIAD systems – coverage, content, frequency, verification, bodies, sanctions and public access – are discussed and good practices of implementation are highlighted. As the lack of enforcement remains as one of the main obstacles to the success of these systems, six measures are recommended.

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[The case for asset declarations in the judiciary \(2014\)](#)

[Income and assets declarations: Issues to consider in developing a disclosure regime \(2009\)](#)

[African experience of asset declarations \(2008\)](#)

Query

What are some best practices to ensure greater compliance with and enforcement of income, interest and asset declaration (IIAD) systems? Please include lessons learned from other countries, with a focus on sub-Saharan Africa, in terms of enforcement of the system.

Main points

- The causal effect of IIAD systems on lowering corruption is difficult to measure, but studies have shown that the existence of these disclosure laws and mechanisms and public access to declarations are correlated with lower corruption perception levels.
- In sub-Saharan African countries, poor enforcement of IIAD systems are attributed to a lack of political will, insufficient design and a broader culture of corruption and impunity.
- Targeting high-level and high-risk officials, filing periodic declarations, strengthening verification, relying on digital systems, ensuring cooperation between agencies and defining a range of enforceable sanctions are good practices to improve IIAD systems frameworks.
- The incremental approach, naming and shaming, cooperation between national and international agencies, training and associating IIAD systems with broader anti-corruption programmes are indicated as enforcement measures.

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The role of income, interest and asset declarations in the anti-corruption framework

Introduction

Income, interest and asset declaration (IIAD) systems are established tools to prevent and detect corruption. Since the 1950s, financial disclosure laws have been adopted around the world, with a peak in the 2010s (Rossi, Pop & Berger 2017: 8). These laws typically require public officials to disclose their financial information, such as income, assets, liabilities and interests. This legislation plays an important role in investigating illicit enrichment, corruption crimes and even in asset recovery through allowing oversight institutions, journalists and the public to review changes in wealth (Pop, Kotlyar & Rossi 2023: 4; OGP n.d.).

There are three main purposes for adopting an IIAD system. Firstly, it plays a role in preventing and detecting public officials' illicit enrichment (Transparency International 2015) as it allows for the monitoring of wealth accumulation. Periodic declarations make it possible to detect public officials' possible involvement with bribery and corruption by tracking the evolution in their levels of wealth and unexplained or unjustified enrichment. IIAD systems also allow for the detection of illicit enrichment by enabling the verification of income cross-checked with land, vehicle and tax registers (Jenkins 2015: 4).

Secondly, IIAD systems are implemented to avoid and address conflict of interests (OECD 2011: 28). This is possible by identifying other activities that politicians and public officials are involved in – personally or professionally – such as other employment, personal finances, gifts, investments, stocks, beneficial ownership and other sources of income that might conflict with their public duties.

Finally, IIAD systems serve to increase transparency and public accountability as declaration requirements are effective reminders to public officials of the duty to accountability that comes with office (Burdescu et al. 2009: 1). Even though the full content of the declarations might not always be publicly available, IIAD systems aim to increase public scrutiny, trust in government, integrity and social accountability by showing that public officials have nothing to hide and allowing anyone to track their wealth, goods and activities.

IIAD system design varies between countries, and the adopted framework depends on the objectives underlying each system and the main problems that need to be addressed (OECD 2011: 12). Article 8, paragraph 5 of the United Nations Convention against Corruption recognises these purposes and requires state parties to demand their authorities declare their activities and interests, employment, benefits, gifts and other information that may detect conflicts of interest with their function as public officials (UN 2004). Also, Article 7, paragraph 1 of the African Union Convention on Preventing and Combating Corruption require that the public officials of the member countries declare their assets at least at the time of assumption, during and after their terms in office (African Union 2003).

Studies have shown that IIAD systems are related to lower corruption perception levels (Gokcekus & Mukherjee 2006; Djankov et al. 2010). To have a positive effect on corruption, well-functioning and effective IIAD systems should include key elements and principles that strengthen their institutional frameworks and adopt measures that enforce them. These principles and enforcement measures can be applied to IIAD systems designed for the executive, legislative and judiciary branches, as well as for members of civil service.

Despite IIAD systems being key measures against corruption and one of the most common initiatives included in anti-corruption programmes, they are still not fully effective in many countries. Insufficient verification processes, lack of sanctions for non-compliance, absence of political will, incapacity of the system to process declarations and lack of enforcement are some of the most relevant challenges. Despite the increasing adoption and evolution of IIAD systems over time, these obstacles threaten their effectiveness around the world.

In this light, what are some of the good practices for a well-functioning IIAD system? How can an existing system be enforced and improved? To help answer these questions, this Helpdesk Answer is structured as follows: first, the main purposes of IIAD systems are examined; second, their effectiveness in curbing corruption is discussed; third, seven key elements and multiple good practices of IIAD systems worldwide are presented; and finally, six enforcement measures are suggested in the last section.

Effectiveness in curbing corruption and existing systems in sub-Saharan Africa

Even though IIADs are common tools used in most countries, their effectiveness to counter corruption can be difficult to measure. Gokcekus and Mukherjee (2006) assessed the relationship between the existence of financial disclosure laws and the perception of corruption as measured by the Transparency International's Corruption

Perception Index (CPI) in 42 countries. The authors found that countries with a longer tradition of having asset declaration laws are also perceived as less corrupt. There is a positive association between lower corruption perception and public access to the declarations (Transparency International 2014). Specifically, lower perceptions of corruption are correlated with the disclosure of declarations when it identifies the source of income and conflicts of interest, and when a country is a democracy, which points to complementarity with transparency and good governance (Djankov et al. 2010: 24).

Vargas and Schultz (2016) also found a positive and significant relationship between the existence of financial disclosure laws and a country's capacity to control corruption in the years that follow the adoption of the legislation.

However, these studies only show correlation, not causality, and do not measure the effect asset and income declaration systems and laws have in the reduction of corruption. It could be, for instance, that high-income countries that adopt financial disclosure systems already have stronger anti-corruption frameworks in general (Vargas & Schultz 2016: 459) and tend to be perceived as having lower corruption.

Considering the challenges in measuring the causal effect of these systems on corruption, an extensive literature has summarised the key aspects that guarantee the success of asset declaration systems. It is known that the effectiveness of these systems varies according to aspects of their regulatory framework. For instance, the lack of clarity about what information to disclose, the lack of effective sanctions, the absence of legal requirements for verification and barriers to public access to the declarations can disrupt the objectives of these initiatives (Chêne & Kelso 2008: 2).

Most sub-Saharan African countries have ratified the UNCAC as well as the African Union Convention on Prevention and Combating Corruption of 2003, both of which require¹ member states to make public officials declare their assets. However, challenges persist in guaranteeing the effectiveness of existing declaration systems.

The design of asset declaration systems varies between sub-Saharan African countries – the scope of information to be declared, coverage, officials required to declare, sanctions imposed – and challenges remain to the enforcement and compliance of these frameworks. Studying the cases of Cameroon, Kenya and Ghana, Ashukem (2022) concluded that one of the main explanations for the weaknesses of IIAD systems in these countries is the lack of political will to ensure enforcement. The author identifies significant loopholes in the design of the systems in these countries. The study shows that in Kenya, the constitution does not provide a list of

¹ [Article 7](#).

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public officials who are required to declare their assets and properties, and the punitive provisions of the system are weak; in Cameroon, there is no public access to the disclosure forms; and in Ghana, one of the main reasons for the lack of enforcement is that there is no punishment for non-compliance with the asset declaration requirements (Ashukem 2022: 571-576). Moreover, despite the Ghanaian and Cameroonian systems specifying the scope of officials required to declare, the declaration forms submitted are not verified (Ngumbi & Owini 2020: 15), which is one of the key elements of these declarations' frameworks.

Ngumbi and Owiny (2020) also studied declaration frameworks in sub-Saharan African countries and argued that there are two reasons why these systems fail to be enforced in these countries, namely: i) they are poorly designed, with weaknesses that make them ineffective; and ii) there is a broader culture of impunity and political corruption. Among the most fragilities of declaration systems in sub-Saharan African countries, the authors point to adopting a wide scope of declarants, narrow content coverage, long declaration intervals, poor verification, limited public access to declarations, paper-based systems and a lack of effective sanctions (Ngumbi & Owini 2020: 11).

Key elements of an IIAD regulatory framework and good practices for effective implementation

There are key elements and common principles which guide the design and regulation of declaration systems. Common international standards for IIAD systems have been systematised by authors and institutions (Chêne & Kelso 2008; Burdescu et al. 2009; OECD 2011; Da Cruz & Gary 2015; Transparency International 2015) that defined the core elements of asset and income declaration systems. These elements can be categorised as follows: coverage, content, frequency, verification, bodies, sanctions and public access to the declarations.

There are model laws developed by the Organization of American States (OAS)² and in the European public accountability mechanism (EuroPAM) indicators for financial disclosure, which cover these key elements in detail.³

Besides the core principles for the regulatory frameworks of IIAD systems, the implementation of these systems in most countries around the world and practical guidance from recent years present accumulated lessons on how to implement a well-functioning system. This section provides a brief overview of the core elements of an IIAD system and lists good practices from different countries and existing guidelines that can improve the effectiveness and compliance of declaration systems with their requirements and principles.

Coverage

Public officials, including ministers and cabinet members, presidents, prime ministers and senior staff members of government can be required to declare their income, interests and assets. In addition, members of parliament, judges, senior prosecutors and senior officials of the judiciary are also mandated to do so. A study on the European Union (EU) showed that all EU countries require financial disclosure to all of the members of their national parliaments (Maria 2023).

² [OAS model law](#).

³ [European public accountability mechanism](#).

However, the range of coverage varies from requiring all officials to file declarations, to requiring only senior officials to disclose their assets. An effective declaration system must define clearly who is required to fill in and submit declarations. Instead of universal or extensive coverage, a good practice is guaranteeing that high-level officials and those holding high-risk positions are targeted to declare their assets, both in national and sub-national governments. Targeted income and interest declarations can be more effective and less burdensome, and it is the preferable option for most countries (Rossi et al. 2012: 14). Ambitious and universal coverage can be ineffective and lose political support (Jenkins 2015: 7), so a good practice is to target declarations to guarantee a manageable number of filers.

The focus of the system to counter illicit enrichment or conflict of interest will affect the choice of the categories of public officials required to declare (Habershon & Trapnell 2012: 35). Two common approaches to identify the coverage of such declarations are by: i) the identification of their duties and functions, prioritising those that present higher risks because they work in sectors that are more vulnerable to corruption (infrastructure, licences, contracting); and ii) by ranking public officials based on their roles in government, particularly their levels of discretion and authority (OECD 2011; Habershon & Trapnell 2012). Using existing classifications of politically exposed persons (PEPs) to include them in lists of declarants can also be useful (Rossi, Pop & Berger 2017: 21).

In some countries, the declarations' requirements are extended to spouses and children of public officials. Collecting this information is relevant as officials' assets, liabilities and property ownership can be hidden through family members. Corrupt officials may use family members as proxies to disguise their actual ownership of assets (Neal 2023). For instance, in China, officials are required to declare real estate, investments and stocks owned by their spouses and children (OECD & World Bank 2014: 6). In Croatia, spouses and children's salaries, income, assets, real estate and debts are also required (World Bank 2013: 42-42).

Content

The information, level of details required, and how they are processed, can also determine the effectiveness of an IIAD system. The content will vary according to the main purpose of the system. Declarations aimed at preventing and detecting conflicts of interest will focus on information such as the sources of income and the identification of financial and corporate interests, gifts and hospitality received, other positions held besides public office (including paid and unpaid activities), shares in public and private companies, and other activities that can discharge the officials from their public duties. On the other hand, the illicit enrichment focus will usually concentrate on the assets (movable and non-movable), stocks, investments, liabilities

and properties they possess, and their values (OECD 2011: 15; Habershon & Trapnell 2012: 37). The adopted systems do not need to choose between one focus or another, as it is possible to require both types of information to prevent and identify conflicts of interest and illicit enrichment.

Essentially, considering both purposes of IIAD systems, the declarations need to capture elements that could potentially influence public officials' potential corrupt practices (Transparency International 2014). A basic set of information required in a declaration form includes assets, income, gifts and other financial flows; financial liabilities; expenditures and other transactions; activities outside public service and other interests (Pop, Kotlyar & Rossi 2023: 20).

Frequency and submission

Typically, systems require that declarations are submitted at least when officials enter and 30 days after leaving office. Besides that, good practices point to filling in declarations periodically while in office, such as annually or biannually, or requiring ad hoc new declarations whenever there is a significant change in income, assets possession (Habershon & Trapnell 2012: 39) or potential conflicts of interest. Establishing the periodic filing of declarations can also increase early detection of corruption schemes, illicit enrichment and conflict of interests.

When defining the frequency for filling in new or updating previous declarations, it is important to consider the capacity of the system to process the data collected, including the resources, staff and budget of the administrative bodies that receive the declarations. These agencies must be independent and have enough authority and expertise to process the content of the declarations and proceed with sanctions when needed.

Digital filing and submission are also identified as good practices for IIAD systems. Allowing for a broader coverage of declarants, making the submission process more user-friendly, reducing errors in declarations, promoting data security and facilitating the verification process are some of the main benefits of e-filing (Kotlyar & Pop 2019: 3).

In the US, for instance, the system requires filing declarations at the beginning and end of appointments, and annually while in office (Burdescu et al. 2009: 12). To do so, the US system collects about 300,000 declarations annually, and vast human and digital resources are needed to process all the data. In Argentina, however, more targeted verification is allocated to process about 30,000 declarations per year (Habershon & Trapnell 2012: 39).

Verification of declarations

To be effective, the IIAD system should be supported with enough resources and an institutional arrangement that enables competent agencies to process and verify the declarations on a routine basis. In this sense, the system should be able to verify not only the timely submission of the declarations but also their accuracy and completeness (Resimić 2023: 7). In Latin America and the Caribbean, the percentage of countries with financial disclosure laws that have verification provisions is high (96%), while in sub-Saharan Africa, fewer countries (around 60%) have disclosure provisions that guarantee the verification of the content of the declarations (Rossi, Pop & Berger 2017: 68; Ngumbi & Owiny 2020: 14).

A centralised or multiple agencies, bodies and institutions can be responsible for verifying the declarations, and can provide guidance on the filling, collecting and processing the declarations' content. Verification procedures can include all declarations, a random sample, a sample of the high-risk positions or only as a follow-up to a complaint of corruption against a public official (UNODC 2018: 11). Selecting all filed disclosure forms for verification is the least common approach due to the number of resources required, such as time, personnel and finance, while verifying declarations based on complaints is most common (Rossi, Pop & Berger 2017: 71).

In Indonesia, the independent national agency responsible for preventing, detecting and prosecuting corruption cases is the Corruption Eradication Commission (KPC) which is also in charge of verifying the asset declarations of high-ranking public officials (Amin & Marín 2020: 6). The verification process undertaken by this agency occurs in four stages: i) identification of the submission; ii) identification of the required information; iii) detection of potential risks on the financial information disclosed; and iv) a full audit of the declarant and the verification of any hidden financial flows. These stages are undertaken both automatically (the first two, and the third are under development) and manually (UNODC 2019: 14; Amin & Marín 2020: 6).

Declarations in Argentina⁴ are verified by two agencies: the anti-corruption office (AO) and the tax administration agency (AFIP). The verification process starts with the disclosure forms being submitted to the AFIP, then forwarded to the independent AO, which then conducts the core verifications of asset declarations by identifying

⁴ [Good practices in asset disclosure systems in G20 countries.](#)

possible conflicts of interest and illicit enrichment from the declarations' content. The AO then is responsible for publishing the declarations on its website.

In South Africa,⁵ the public service commission is the agency responsible for verifying the annual declarations and identifying potential conflicts of interest, incompatibilities and inconsistencies. In this verification process, the content of the declarations is compared with external databases for accuracy.

Digital tools can also be employed to increase the efficiency of the verification processes, besides the filing, management, storage and the public access to the declarations (Kotlyar & Pop 2019). Digital IIAD systems, and specifically digital verification processes, can reduce the number of mistakes and improve the security of declarations (World Bank 2020: 226). The Ukrainian 2015 e-declaration system, for instance, was implemented by the national agency for corruption prevention to substitute its previous paper-based system. Some of the main purposes of the e-declaration system was to allow cross-checking with other governmental databases and to operate an automatic risk analysis system to improve verification (Kotlyar & Pop 2019: 12; World Bank 2020: 232). The digital system also facilitated open access to the declarations in machine-readable formats, even though the Ukrainian system failed to sanction non-compliance and other irregularities detected (World Bank 2020: 232).

Verification bodies

A well-functioning system should guarantee that the declarations' submission and verification processes occur independently and are protected from political interference and undue influence. In this sense, whether the competent body for verification is a centralised agency or multiple bodies, one of the most important steps is to guarantee that these bodies, agencies and institutions are independent, have autonomy and enough resources to undertake the verification activities. The most common arrangements for the verification process is to entrust specialised anti-corruption institutions, tax authorities, civil service bodies, parliamentary or judicial bodies, or other institutions such as supreme audit bodies to manage the declaration systems (OECD 2011: 37).

According to Resimić (2023: 1), independent anti-corruption agencies can do more for interest, income and asset declarations than just the verification process. Besides the administration and verification of IIAD systems, these agencies can play important roles in raising awareness and providing support for the filers of the

⁵ [Good practices in asset disclosure systems in G20 countries.](#)

declarations, receiving and managing declarations, enforcing sanctions and providing public access to their content.

In Romania, the independent National Integrity Agency (ANI) became responsible in 2007 for the verification and sanctioning processes of the country's system (World Bank 2020: 238). Since then, ANI's institutional arrangement has played an important role in the evolution of the Romanian IIAD system and guarantees, for instance, that the agency has the capacity to impose fines for non-compliance and to guarantee public access and transparency to the content of the declarations. Among the most relevant institutional features of the agency is the appointment of integrity inspectors by public competition (staff that carries out the analytical and operational work) to guarantee their autonomy and independence, the existence of an external independent audit report to assess their work, and leadership by a president and a vice-president, who are also appointed by public competition (World Bank 2020: 243).

Sanctions for non-compliance

When designing and implementing an IIAD system, credible and proportional penalties for non-compliance must be foreseen. Most common violations, according to Habershon and Trapnell (2012: 72), are non-filing, late filing, incomplete and false declarations. When designing a system, it is crucial to define who will be responsible for applying sanctions and what are the procedures to enforce them (OECD & World Bank 2014: 18).

Failure to submit declarations, delays, false information, non-compliance with the systems' requirements and the identification of conflicts of interests and illicit enrichment should come with proportional and effective sanctions and penalties. Sanctions are relevant because they can promote disciplined compliance with the requirements of declaration systems (OECD 2011: 16).

There must be a range of applicable sanctions to each case, varying according to the severity of the offences. The sanctions must be proportional, effective and dissuasive (World Bank 2020; Resimić 2023). The most common sanctions applied for non-compliance with the declaration's requirements are often administrative, disciplinary and reputational penalties, while criminal sanctions are rare (OECD 2011: 16).

To increase the effectiveness of the sanctions, one good practice found in G20 countries is to place the responsibility for the sanctions in multiple institutions instead of just one. Sharing information for non-compliance with other agencies and oversight institutions is also advised to promote the use of this information for the prosecution of corruption and other crimes. This practice can lead to more enforceable sanctions because, when one agency fails to apply the penalties for non-

compliance, there are others that can. Also, different institutions can apply more proportional sanctions to its members. In India, for instance, members of the legislative branch have their sanctions determined by their peers in parliament, while in the executive, sanctions for non-compliance are dealt with case by case (OECD & World Bank 2014: 19).

Bulgaria⁶ has the highest scores in the financial disclosure axis of the 2020 EuroPAM assessment. The sanctions in the country's system vary according to each infraction, the lowest being a BGN1,000 (around US\$554) fine and the highest a three-year prison sentence. Sanctions for late filings or non-filing declarations, for instance, are fines that can vary from BGN1,000 to BGN3,000, while misdeclarations or false declarations are subject to heavier penalties.

In Latvia, non-compliance with the Law on the Prevention of Conflict of Interest in Activities of Public Officials, which includes a financial disclosure system, can mean administrative or criminal sanctions. The state revenue service is responsible for imposing fines for the non-submission and non-compliance with requirements and false declarations, and to forward cases to the finance police when illicit enrichment is detected (GRECO 2017: 27). If other evidence of criminal offences is detected from the declarations, the Corruption Prevention and Combating Bureau is expected to send the case to the country's prosecutor (GRECO 2017: 27).

In Kenya, an elected official who does not comply with asset declaration rules is liable for a fine and/or imprisonment, even though the system's punitive provisions could be strengthened (Ashukem 2022: 570).

Public access

To ensure that declarations are assessed by other stakeholders besides the competent bodies for the verification process, such as the anti-corruption agencies, partnering with civil society organisations, journalists, activists and stimulating the access of the public can be useful to increase the efficacy of declaration systems. State and non-state actors can use and analyse declarations data to support and complement the verification bodies and authorities that detect conflicts of interest, illicit enrichment and other illicit activities. Partnerships with institutions other than verification bodies can also strengthen investigative journalism and civil society.

The first step to ensure third parties can use the declarations' content is to guarantee public access. This access ranges from full disclosure, limited disclosure to selected information from the declarations, access through requests, access to verification

⁶ [EuroPAM country profile of Bulgaria](#).

results from competent bodies or total restriction (OECD 2011: 87). Countries like Lithuania opted for full access to the content of the interests and partial data on asset declarations of those employed in the highest positions of public service in the country. These declarations are made publicly available on the website⁷ of the chief official ethics commission.

In Albania, asset declarations have been assessed by the Balkans Investigative Reporting Network since 2016. When analysed, a model of red flags was created to identify potential risks, to raise awareness of corruption risks, and to forward possible corruption cases to competent authorities for investigation and prosecution (Amin & Marín 2020: 6). Reports⁸ and datasets are then made available to other journalists and the public.

Public access to declarations can have an enforcement effect due to the oversight by the external agents, such as the media and civil society. There is a debate about whether all the information declared should be made publicly available and how to balance the right to information with privacy concerns. Based on good practices of asset declarations identified in G20 countries (OECD & World Bank 2014), public access to the full content or to at least parts of the content of the declarations should be prioritised, taking into consideration the country context (security concerns, culture and existing privacy laws). The information should be made available online and in a user-friendly way, preferable in machine-readable formats, and partnerships with civil society organisations and networks of journalists are encouraged to stimulate access and analysis of the disclosed content of the declarations (Burdescu et al. 2009; Transparency International 2014).

⁷ [Lithuania's chief official ethics commission](#).

⁸ [Balkans Investigative Reporting Network. 2018. Analysis of the System of Asset Declarations of Prosecutors in Albania](#).

Ensuring enforcement of IIAD systems

Even countries with good IIAD system design and frameworks can fail to enforce existing rules and sanctions. Poor enforcement leads to non-compliance with declaration requirements and allows omissions, errors and the lack of verification, limiting the role of IIAD systems as effective anti-corruption tools. This section explores further venues for enforcement, suggesting six measures.

Incremental approach

Contrary to the 'big bang' perspective that calls for a rapid, drastic change and reforms in government, the incremental approach involves building block measures. When applied to anti-corruption programmes, the incremental approach suggests the introduction of paced, comprehensive and complementary anti-corruption measures (Jackson 2020:16).

This approach is useful for IIAD systems as it creates a wider culture of integrity and builds political support to scale up sanctions and to implement more sophisticated initiatives over time. Some IIAD systems already apply the incremental approach to sanctions, which is to say that the first irregularities detected in declarations warrant minimal sanctions, while repeated offences have an increasing severity of penalties. This approach can be particularly useful in new systems to guarantee enforceability and in countries where filers are still learning what to disclose and how (Rossi, Pop & Berger 2017: 112).

Besides sanctions, the incremental approach can be beneficial to the acceptance and improvement of systems. They can start by ensuring that filers submit their declarations on time, then moving to implementing a verification process, to finally expanding the system's capacity to ensure compliance with accuracy and veracity of declarations (Burdescu et al. 2009: 16).

In Albania, since 2020, the beneficial owner's registry law requires legal entities to declare their ultimate beneficial owner, with this information being used to verify the declarations of assets and interests in the country (Mineva et al. 2023: 18). The sanctions for non-compliance with the law are incremental: the penalties are doubled if the infractions are repeated (KPMG 2022).

Naming and shaming officials who do not comply

One further kind of public access and penalty for non-compliance with the declarations' requirements is the “naming and shaming” of officials; that is, the publication of the names of those who did not submit declarations, did not submit on time, or sent false and/or misleading information. The practice of highlighting offences in IIAD systems can also be useful to raise awareness to the issue.

In Rwanda, for instance, the names of the public officials who failed to declare and justify their assets and wealth are published, with their positions in government and disciplinary measures applied (OSIEA & TI Rwanda 2017:29). The naming and shaming strategy, combined with the incremental approach to sanctions, caused an increase in the number of officials expected to send declarations and a significant decrease in the number of those failing to declare (OSIEA & TI Rwanda 2017:29).

Cooperation between domestic authorities and non-state actors

The verification process of the declarations' content can be strengthened when there are different sources of information and databases from various authorities and government entities to cross-check the information declared. Inaccuracies, omissions and over-declarations can be identified through the cooperation between domestic authorities for verification, such as tax, anti-corruption, land, vehicle, procurement and financial institutions. These main sources of information for verification require the cooperation between the relevant national and sub-national agencies, such as: property registry, vehicle registry, company registry, supreme audit institutions, agencies that monitor public tenders, financial intelligence units, financial institutions and tax administrations (Rossi, Pop & Berger 2017: 81).

Access to these sources of information are useful to cross-check the information declared, to detect false information and omissions, and also to offer further analysis of illicit enrichment and conflicts of interest. To enable this cooperation, agreements and memoranda of understanding between agencies are useful to enable requesting and accessing information (Rossi, Pop & Berger 2017: 83).

This interagency cooperation can also be enabled by the use of digital tools and digital IIAD systems. In Romania, since 2022, the National Integrity Agency (ANI) only receives declarations in digital formats through its e-DAI platform. ANI uses a digital system that connects different governmental datasets (such as the public

procurement data and commercial records data) to produce integrity red flags.⁹ Besides the digital platform, cooperation is aided as ANI inspectors collaborate with the police and prosecutors in cases false or missing information from declarations (World Bank 2020: 241).

In Croatia, the Commission for the Prevention of Conflicts of Interest performs two kinds of verification of the declarations: i) if the declaration was submitted from those who are obliged to and if they were submitted on time; and ii) demanding other authorities to submit information for cross-verification with the content of the declarations. These datasets are from tax administrations, land registry and court registries. The commission requires these other competent authorities to submit the requested information without delay (GRECO 2020: 27).

Among non-state actors, civil society and media organisations, activists and the public can support verification, anti-corruption and auditing institutions by analysing and cross-checking the content of the declarations. Besides assessing declarations data to uncover unlawful situations, non-state actors can submit complaints (OECD & World Bank 2014: 10). IIAD systems can either establish formal partnerships with media and civil society organisations or at least guarantee that they have access and that the declaration data can be accessed in adequate formats (machine-readable, timely, etc.).

Cooperation with international authorities

Domestic interagency cooperation brings more confidence and strengthens the verification process, but in some cases this cooperation will also depend on international authorities and institutions. Public officials and politicians might have properties and businesses and transfer money to bank accounts abroad. However, the number of international agencies currently sharing information for the verification of declarations is very low (Rossi, Pop & Berger 2017: 84).

Hoppe (2014) indicates that international data exchanges can be enabled by a multilateral memorandum of understanding, an executive or administrative agreement, and by multilateral conventions. The author also drafted a model agreement to facilitate the exchange of data on income and asset declarations abroad (Hoppe 2014: 11).

⁹ SELDI. No date. [Asset Declarations as a Corruption Prevention and Risk Assessment Instrument](#).

The Regional Anti-Corruption Initiative (RAI)¹⁰ developed a treaty model¹¹ (International Treaty on Exchange of Data for the Verification of Asset Declarations) in 2021 for the international exchange of information for the verification of asset declarations. The Republic of Serbia, Republic of North Macedonia and Montenegro were the first signatories of the document.¹² Importantly, these data exchange instruments must respect national privacy and data protection laws (Hoppe & Lüth 2024).

Common challenges to guarantee cooperation with international authorities are to overcome the barriers of costs, different languages and political support (Rossi, Pop & Berger 2017: 85).

Training and awareness

From submission to the verification process, training filers and verification agencies are crucial steps towards the enforcement of IIAD systems. An IIAD system that is implemented without the proper education, training and communication with the filers can be undermined since the filers of the declarations do not always know what constitutes a conflict of interest (Rossi, Pop & Berger 2017: 109). In this case, the application of sanctions is important but does not substitute open communication and opportunities for training. This training should support public officials to fill in declarations and to raise awareness and a common understanding of what constitutes a conflict of interest and illicit enrichment. Other kinds of support can be offered to officials filing their declarations, such as radio announcements, emails, chat groups, text guidelines, video instructions and call centres (Resimić 2023: 16).

In Timor Leste, for instance, the anti-corruption commission and the anti-corruption law introduced a new declaration system that includes the provision of guidance on completing declarations, guidebooks, sanctions and statistical reports on the system. The training sessions conducted in 2022 had the support of the UNODC (UNODC 2023).

¹⁰ [RAI is an intergovernmental organisation](#) created for cooperation in anti-corruption efforts of south-eastern European member states.

¹¹ [International Treaty on Exchange of Data for the Verification of Asset Declarations](#).

¹² [Asset Declarations as a Corruption Prevention and Risk Assessment Instrument](#).

Relying on other anti-corruption measures

Finally, successful IIAD systems do not exist in a vacuum (Burdescu et al. 2009: 16). Broader anti-corruption policies and programmes, criminal laws and ethics code should act to guarantee effective enforcement.

For instance, countering illicit enrichment, preventing and addressing the conflict of interests – common purposes of IIAD systems – can only be achieved if the disclosure system is related to a broader anti-corruption programme with oversight institutions and other laws, norms and obligations for public officials to behave in a certain manner (Burdescu et al. 2009: 1). The existence of autonomous judicial systems, law enforcement and oversight bodies are required for IIAD systems to function effectively (Burdescu et al. 2009: 8), for instance, to guarantee the sanctions for non-compliance with an IIAD system's requirements.

Whistleblower protection laws and policies can ensure that people who report violations related to corruption will not suffer retaliation (Maslen 2023). As these reports of corruption can be based on asset declarations, whistleblower protection measures can support the enforcement of IIAD systems. Similarly, investigations following the verification process are a component of effective prosecution. These investigations can take place after the detection of irregularities in the verification process or when an allegation of corruption is received (Burdescu et al. 2009: 76).

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