U4 ANTI-CORRUPTION RESOURCE CENTRE

U4 Practitioner Experience Note 2020:9

Twenty years with anti-corruption. Part 9

The UK's changing anti-corruption landscape – new energy, new horizons

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About U4
U4 is a team of anti-corruption advisers working to share research and evidence to help international development actors get sustainable results. The work involves dialogue, publications, online training, workshops, helpdesk, and innovation. U4 is a permanent centre at the Chr. Michelsen Institute (CMI) in Norway. CMI is a non-profit, multi-disciplinary research institute with social scientists specialising in development studies.
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Between 2013 and 2018, the UK made unusually rapid progress in improving instruments to address corruption. These advances included legal reforms, such as establishing beneficial ownership registers, Deferred Prosecution Agreements, and unexplained wealth orders. They also involved more collaborative ways of working, such as novel public–private partnerships, and new administrative and oversight structures at the heart of government. It is now critical to maintain the impetus behind this more proactive and determined approach.

Main points

- The UK saw a marked acceleration in the pace of anti-corruption reform after 2013. This was due almost entirely to the strong political leadership that suddenly appeared.
- The ability of administrators to seize such windows of opportunity is crucial. There are similar opportunities for non-governmental organisation (NGO) advocates of reform, provided they are well prepared in advance.
- The more aggressive approach towards corruption will take time to show effect. Eternal vigilance is still needed to keep up the momentum.

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About the author

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Phil Mason OBE was senior anti-corruption adviser in DFID from 2000 until March 2019. He formally retired from the UK public service after 35 years, 31 of which were with ODA/DFID. He continues in the anti-corruption field in an independent capacity. To reach him, write to: philsmason (at) virginmedia.com

ABOUT THE SERIES
Experiences, lessons, and advice for future anti-corruption champions

In this series, Phil Mason covers the origins of anti-corruption in DFID as an illustrative example of how development agencies came to encounter the issue in the late 1990s. He lays out how he and DFID saw the development implications of corruption, how the world was so ill-equipped to deal with it, and how the global response has developed to what it is today.

Mason explores the origins of DFID's involvement in some of the 'niche' areas that often stump development practitioners as they lie outside their usual comfort zones of development assistance: money laundering, financial intelligence, law enforcement, mutual legal assistance, illicit financial flows, and asset recovery and return. He summarises lessons learned over the past two decades, highlights some of the innovations that have proved especially valuable, and point up some of the challenges that remain for his successors.

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Completing the story

My first and second notes about the last twenty years of anti-corruption outlined the domestic conditions we in the Department for International Development (DFID) faced

at the start of our anti-corruption journey in 2000. There I retold the early years up to 2011 (when the UK Bribery Act came into force): the struggle to even win attention for the issue, the efforts DFID made to bring the problem higher up the UK agenda, and the innovations we brought about. Notable among these were our aid-funded police units, which could focus on investigations into cases coming from developing countries.

In the previous part – No 8 – we saw in more detail the nature of the Whitehall landscape we had to navigate.

In this note, I bring the story up to date. In contrast to what went before, the years 2013 to 2018 saw a frenetic flurry of change, the scale of which we could not have envisaged even in our wildest ambitions back at the beginning.

For in my last five years with DFID, the UK embarked on the most concentrated period of reform in relation to anti-corruption *it had ever seen*. New energy emerged, with strong political leadership behind it, to transform the landscape with new thinking, new methods, and new urgency.

> *'… severe tests of commitment and nerve in using the new powers still lie ahead.'*

In just five years, the face the UK presented towards corruption changed dramatically. It may take some time for the fruits of these ambitions to mature. Indeed, severe tests of commitment and nerve in using the new powers still lie ahead.

But what cannot be taken away is the extraordinary intensity of reform that was evident in that short period June 2013 to June 2018. It saw a multitude of additions to the UK armoury.

Five transforming years

Anti-corruption reform activities, June 2013 – June 2018:

2013

- Loch Erne G8 summit– Prime Minister David Cameron's commitment to public beneficial ownership registers.

- Legislation for Deferred Prosecution Agreements (DPA) (in force 2014).

2014

- Creation of the Joint Anti-Corruption Unit (JACU) in the UK Cabinet Office (in operation early 2015).*

2015

- Piloting of the Joint Money Laundering Intelligence Taskforce (JMLIT).

2016

- UK's public beneficial ownership register goes live.

2017

- Legislation for unexplained wealth orders and corporate offence for tax evasion.
- International Anti-Corruption Coordination Centre (IACCC) established.
- Office for Professional Body AML Supervision (OPBAS) established (in force 2018).
- UK's first national anti-corruption strategy published – aiming to 'strengthen integrity of UK as an international financial centre.'

2018

- Legal requirement passed for UK Overseas Territories to have public beneficial ownership registers.
- Draft legislation on beneficial ownership register for company-held properties.
- Serious Fraud Office sets out principles to compensate overseas victims of corruption.

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**Action point 65 in the 2014 Anti-Corruption Action Plan.*

A new energy

To really appreciate how remarkable this period was, we need only to contrast it with the shape of things in 2000. At that time, we experienced:

- An ingrained Whitehall attitude of 'what's the problem?'
- The persistence of a 'when in Rome …' approach to operating overseas; this amounted to the government 'turning a blind eye' to companies bribing in foreign markets.
- No change to the UK legal framework for combating corruption for *84 years.*[1]
- The granting of tax deductibility for bribes declared in company accounts; this lasted until as late as 2002.
- No central reporting channel to law enforcement for corruption/bribery allegations – until 2002 …
- … nor central handling of international cases – until the DFID units were established in 2006.[2]
- Virtually no mutual legal assistance requests related to corruption coming from developing countries.
- An inability to freeze suspect assets until the point of bringing criminal charges.[3]

All of these hurdles eventually shifted, as earlier notes have described. But there was hardly a sense of urgency. To give one example: the UK had, in 1997, signed up with seeming nonchalance and complacency to the OECD anti-bribery convention, in the belief that our existing corruption laws adequately met the Convention's need. No-one appeared to have doubted that fact. A 14-year tussle ensued before the new Bribery Act settled matters, coming into effect in July 2011. That was the pace and the struggle then.

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1. The legal framework for addressing the problem was expressed in the infamous triptych of legislation dating from 1889, 1906, and 1916. These laws had been passed in a different era, to counter malpractice that quickly emerged in the expansion of local government and, latterly, with the corruption that began to flourish in government contracting for armaments in the First World War. None of the laws gave the remotest thought to the bribery of foreign officials. This lack of explicitness was the heart of the Organisation for Economic Co-operation and Development (OECD) bribery working group's critique: under UK judicial interpretative practice, where doubt exists as to a law's coverage, judges look to see what the 'intention of Parliament' was in passing the law. The absence of any reference to foreign coverage was fatal to any argument claiming the laws applied to overseas corruption.
2. Bizarrely, allegations of corruption overseas involving a UK company were sent to the police (which is county-based in the UK, with 43 separate forces) where the headquarters of the company was located. It was then left to the local force to decide what to do. Few did anything.
3. Again, bizarrely, this gave plenty of time for any suspect to disperse their corrupt assets, as charges are only laid at the end of a usually lengthy investigation. The Proceeds of Crime Act 2002 changed the freezing point to the beginning of the investigation.

Ambition at the top

Fast forward to the G8 Summit hosted by the UK at Loch Erne in 2013, and Prime Minister David Cameron's announcement of our pioneering move to tackle one of the powerful enablers of corrupt finance – the anonymous *shell company*. Like the notorious anonymous bank account of an earlier generation, nameless corporate structures had emerged as the modern 'getaway car' for the corrupt.

> *'The UK would have the first public beneficial ownership register in the world.'*

Symptomatic of what was to come, the UK stretched ahead of its G8 allies in terms of the extent of commitment being made. While the G8 collectively promised to create registers of the individuals behind such companies (the 'beneficial owners'), Cameron went a step further. He undertook that the UK's register would be completely public. The rest of the G8 would go only as far as permitting law enforcement and regulators to access their registers. The UK's would be the first, and for some time the only, public beneficial ownership register in the world.

There is a story to be told – in a more distant future[4] – of what motivated Prime Minister Cameron's sudden burst of energy in 2013. But that must be left for now. The most important lesson to draw from this period is how profound and determining the political leadership and drive were. That signal and determination from the top became the crucial explanation for the sudden impetus and progress. With this, the cogs whirred in the right direction, often to amusing effect.

Voices in some parts of Whitehall, which had spent years producing compelling arguments that rubbished the concept of beneficial ownership transparency (scarily predicting how it would cause devastating harm to the UK's global economic competitiveness), smoothly switch-backed 180 degrees. They were suddenly produced equally compelling arguments showing how brilliant the Prime Minister's idea was.

If one ever needed validation of the old adage that the 'tone from the top' makes all the difference, this episode was it.

4. And not by me, on account of ongoing obligations of confidentiality as a retired UK public servant.

Delivery on the ground … and new questions

Each of the reforms carried potent powers to change the 'rules of the game' in the UK's fight against corruption. There were also new questions and challenges arising from their introduction. Each could warrant a chapter to itself, to assess their effectiveness in detail. This is perhaps a future task. For the remainder of this note, I distil my reasons for why the reforms are such important advances, and what I see as the main issues for future operatives to address.

Beneficial ownership registers

With beneficial ownership registers, three critical issues remain to be grappled with. First, *the integrity of the data*. It may be expected that there will be attempts to deceive. Early reviews of the UK register by Global Witness in 2016, 2017, and 2018 showed many shortcomings. These included obviously false entries; for example, fictitious cartoon characters and Hollywood creations, or children under age five, including one who had yet to be born, and children who are often married. Verifying data clearly involves a huge effort – a lesson we learned, for instance, from the experience of running asset declaration systems, as I highlighted in Note 4 on evidence.

But the situation has a bright side. That these problems came to light at all was because the register was a public one. Many NGOs flocked to review the information and brought these problems to light. How quickly will internal government systems vet the data on their closed registers?

> *'We urgently need to know whether these registers actually curtail illicit activity.'*

The second issue is how, if at all, the registers will *actually change behaviour*. It is an often-unspoken assumption that the requirement to disclose ownership will somehow lead to less malpractice. Leaving aside the early examples of deceptive behaviour, we urgently need to think about how we will know whether the effort involved in creating and maintaining these registers actually curtails any illicit activity.

And thirdly, until registers become *a global norm*, we will always face the longstanding effect of simply deflecting illicit activity into places which have less rigorous controls. Like water, corruption simply washes through the holes in the system. The UK has embarked on a campaign to make public registers a global norm (ambitiously, by 2023).

It also seed-funded the global initiative to create a single platform for such information under Open Ownership.

Overseas Territories public beneficial ownership registers

Resistance on the part of its Overseas Territories (OTs) to replicating the same standards that now exist in the UK remains a strategic weakness in the UK's position. Currently, the policy is to use the establishment of a global norm as the doorway to reform. Others argue that making the OTs comply could expedite progress towards such a norm. Yet we saw in Note 7 the complex issues involved.

Register of beneficial ownership of company-held property

Extending the principles of transparency of ownership from companies themselves to the properties they acquire is a logical step towards further strengthening oversight. Analysis by Transparency International UK showed the scale of anonymous ownership of property via companies in the UK. Nearly one in ten properties in the City of Westminster, in the heart of London, is owned by a company registered in an offshore 'secrecy jurisdiction.' In such cases, the property's human owner is completely unknown.

Deferred Prosecution Agreements

The benefits of Deferred Prosecution Agreements (DPAs)[5] for anti-corruption are clear. They can achieve a resolution of a case much more expeditiously, and with greater certainty of outcome, than can be obtained by a criminal prosecution through the courts. They also bring about systemic improvements to the company's behaviour as a condition of the agreement, something a criminal prosecution cannot do. The company also continues as a going concern, protecting the interests of the majority of the employees who have not been involved in the wrongdoing. By comparison, prosecutions risk the company going out of business.

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5. DPAs enable law enforcement to settle allegations against a company through an agreement by which the company commits to a programme of internal reform that should prevent a similar occurrence in future, rather than through a prosecution of company representatives in a court. The programme of reform is overseen by an independent assessor. Law enforcement agencies reserve the right to proceed with the prosecution if the company fails to comply with its commitments (hence the term 'deferred'). A DPA usually also includes a financial penalty on the company, in recognition of the harm it is judged to have caused.

But questions arise. DPAs have been criticised for being, in effect, a 'get out of jail' card, whereby companies can simply buy themselves out of trouble. Helpfully, there are now analysts like Spotlight on Corruption to maintain a watchful eye on how DPAs evolve.

The increased use of DPAs also raises the question of what happens to the financial penalties that normally form part of a DPA settlement. Such penalties/fines are often the calculated value of the bribes or the business obtained through the bribes. It no longer seems tenable for the confiscating authority (usually a developed country jurisdiction) to keep the funds for itself, as is the practice of US authorities, when the damage a company's bribery has caused takes place in a resource-poor developing country. This remains an evolving issue. (The UK's Serious Fraud Office principles, agreed in 2018, were the first from any law enforcement body in the world that set down compensation as the default position in international corruption cases.)

Joint Money Laundering Intelligence Taskforce

> *'Sharing financial intelligence is the "holy grail" of anti-money laundering.'*

The banking industry in the UK considers the Joint Money Laundering Intelligence Taskforce (JMLIT) a step-change from what it often saw as an adversarial relationship between the private sector and the regulator. Sharing financial intelligence – and the right intelligence at the right time – is the 'holy grail' of anti-money laundering. JMLIT offers that prospect for priority or urgent cases, whereby law enforcement can direct banks' attention to specific targets or sectors when searching their records.

This provides a (partial) remedy for the frustrations created by the Suspicious Transaction Reporting (STR) system,[6] the mainstay of the anti-money laundering world. Under these requirements, banks and other financial services providers must notify the authorities when they have cause to suspect a financial transaction going through their systems. This method of searching for 'needles in a haystack' has, in practice, simply piled up hundreds of thousands of reports of variable quality – since a bank gains immediate immunity from prosecution for simply lodging the report, however ill-founded. This then leaves the problem of digging deeper to discover the truth to an over-stretched law enforcement body.

6. Often also referred to as Suspicious Activity Reports (SARs).

Meanwhile, after a certain period, the bank can seek 'consent' from the authorities to make the transaction anyway.[7] In the UK's case, the overwhelming majority[8] of requests to proceed with the transaction have had to be approved, simply because there isn't time to check the mountain of STRs. If ever a way could have been devised to transfer risk away from banks to someone else, the STR system is it.

In contrast, JMLIT hones the search and targeting. It guides banks to where the problems are thought to lie, rather than inducing a snowstorm of reports. It has won plaudits from around the world and many countries are adopting the approach. A detailed review of emerging practice from the UK think tank RUSI (the Royal United Services Institute) offers pointers to the future evolution of this vital cog in the anti-corruption machine. It offers the chance to completely rethink the approach to identifying suspicious activity going through a financial system.

Office for Professional Body Anti-Money Laundering Supervision

The Office for Professional Body Anti-Money Laundering Supervision (OPBAS) represents a hopeful tightening of the UK's anti-money laundering (AML) regime, in theory providing a new 'supervisor of supervisors' role. The powers of OPBAS extend as far as being able to disqualify a sectoral supervisor if it is deemed not to be performing its oversight responsibilities adequately. For some professions that have seemingly been less energetic in checking compliance – lawyers, accountants, estate agents, all of whom are notorious for making virtually no suspicious transaction reports – this should be a wake-up call. But the big question will be whether the UK authorities elect to employ the weapon they have created. Only time will tell.

Unexplained wealth orders

> *'Unexplained wealth orders represent one of the biggest shifts in UK legal thinking.'*

7. During most of the UK's experience, this period has been a ludicrously short seven working days, with the possibility of a single extension of a further 31 calendar days. In 2017, the period was extended to up to an additional 186 days (217 in all), although a separate court approval is needed every 31 days.
8. In its annual SARs report for 2019, the UK National Crime Agency disclosed that out of 34,151 requests for consent (now termed 'defence against money laundering' requests), just 1,332 were refused. In other words, over 96% of requests were granted – on activity that the requestor itself had thought suspicious – and the transactions proceeded.

Unexplained wealth orders (UWOs) represent one of the biggest shifts in UK legal thinking.[9] Overturning the principle that has governed Western judicial theory of 'innocent unless proven guilty,' the UWO process reverses the burden of proof, making the suspect liable for proving that their wealth has been legitimately acquired. The scene of the legal action is moved from the criminal courts (where guilt for a specific criminal act has to be proved 'beyond reasonable doubt') to the civil courts (where the action becomes simply a dispute between two contesting parties). Hence, the outcome is decided by the court on the lower test: 'on the balance of probabilities' as to whose case is more believable.

UWOs do not require a conviction for a criminal offence to have taken place. They simply require the authorities to present evidence that the wealth of an individual is not consistent with the apparent means the person had to acquire it. The process then leaves the defendant to show otherwise.

The potential for a huge deterrence effect is obvious if UWOs become widely applied and widely publicised. Corrupt elites, seeing their peers being subject to onerous legal challenges, will think again about putting their wealth into the UK. So, it was troubling that when the first UK UWOs were issued, the authorities insisted on keeping the identity of those served under wraps. This was, rather bizarrely, on the grounds that they were entitled to be considered innocent unless shown otherwise, a principle the UWO intentionally seeks to put aside.

Fortunately, the judge in the first case quickly came to the view that there was a strong public interest argument for the individuals being known and he allowed their identification. Publicity around UWOs offers an important tool for deterring others. It also enables others who might have information helpful to the authorities to come forward if they know who it is under the spotlight. The early hesitancy over identification looks self-defeating. It will be important for future cases to be fully open from the start.

Early experience in the UK courts has been mixed. There clearly remains a lot to learn in developing UWOs into an effective tool.

9. Their origin in the UK came about through adept advocacy from Transparency International UK, in advance of the 2016 London Anti-Corruption Summit. TI-UK's immaculately reasoned proposals, landing on the Summit's planners' desks at exactly the moment they were looking for 'deliverables' for the event, occasioned a perfectly-timed alignment of supply and demand of new policy.

Corporate offence for tax evasion

Built on the principles of the Bribery Act's corporate offence, a new tool in the UK armoury makes the senior management of a company that facilitates tax evasion liable to prosecution. In a little-noticed addition, the offence goes beyond the UK to include the evasion of tax *from any jurisdiction*. In theory, UK-based enablers – lawyers, accountants, company formation agents, and the like – who set up offshore companies to evade any country's tax regime, are also punishable.

It is difficult to understate the potential power of these provisions. Their actual effect is yet to be tested. One loophole that could quickly appear is that the overseas offence relies on there being 'dual criminality'. In other words, the offence of tax evasion must exist in the 'victim' country for these provisions to have effect against a company in the UK. Since many countries may not have formal laws against tax evasion, plugging that hole quickly seems an immediate task for the development assistance community.

International Anti-Corruption Co-ordination Centre

Established at the London Anti-Corruption Summit in 2016, the International Anti-Corruption Co-ordination Centre (IACCC) provides a channel of cooperation for multi-jurisdictional cases that have, in the past, proved particularly difficult to manage. The regime changes in Egypt and Ukraine, for example, set off complex hunts across many countries to recover funds. This often led to conflicts between law enforcement investigations, competing legal processes in different jurisdictions, and inefficiencies in intelligence sharing. IACCC installs representatives in a single hub on a permanent basis to provide coherence in case management. Ideally, in future regime changes, it could provide a single 'rapid response' function on behalf of the global community to get into a country early in the upheaval and establish a strategic grip on an asset recovery operation.

Joint Anti-Corruption Unit and the UK anti-corruption strategy

I will close this note with a final short reflection on the UK's organisational approach. The Joint Anti-Corruption Unit's (JACU's) role as a centrally located, and bureaucratically neutral, driver of UK anti-corruption policy has been critical to the recent progress covered here. As I outlined in Note 8, the politics of bureaucracies can

be just as intense as the contests of party politics. They simply unfold behind well-closed doors.

Sitting at the heart of the policymaking Whitehall engine, JACU's ability to broker cross-departmental differences is pivotal. When it was housed in the Cabinet Office, whose neutrality is acknowledged and respected, it could command visible autonomy from the daily inter-departmental sparring. Its move in 2018 to the Home Office raises significant risks for the longer term.

Sitting in a powerful line ministry, one with many agendas of its own which can often conflict with others around Whitehall, an amber flag flies over the experiment. JACU needs to have careful eyes trained on its performance from now on. Its ability to command the attention of others (no-one could ignore a Cabinet Office summons), and its ability to maintain a level of perspective above the narrow fray of one department's interests, will determine whether the unique force of a genuinely collective approach to anti-corruption that emerged in the UK is sustained.

One way in which we will be able to judge is the commitment to annual reporting of progress on the national anti-corruption strategy. Considerable, and commendable, effort has gone into the first one in 2018 and the second, which was delayed by the global Covid-19 pandemic and published in mid-2020. Maintaining a strong reporting on performance turns a strategy into an ongoing tool, rather than a one-off exercise, and which in far too many instances around the globe has seen grand ambitions simply forgotten once the excitement of the launch has receded into history. Once again, the UK is setting itself to be a global outlier of the positive kind.

To sum up this phenomenal 'moment': 2013–18 may well go down as a second 'golden age' in the UK's anti-corruption history (after DFID's initial sallying forth between 2000 and 2006). Today's more aggressive posture will take time to show practical effect, and the risk of headwinds always lurks. The old sentiment is as apposite now as ever. The price that has to be paid is 'eternal vigilance'.

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