

Raising the Bar on Integrity: Aligning North Macedonia and Bosnia and Herzegovina with the 2026 EU Anti-Corruption Directive

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Introduction

The fight against corruption is fundamentally tied to the integrity of democratic institutions, public trust, and economic stability. For the European Union (EU), robust anti-corruption standards are not merely internal regulatory requirements, but rule of law imperatives designed to safeguard the single market and defend democratic resilience. Having that in mind, it adopted the Directive (EU) 2026/1021 on Combatting Corruption (“the Directive”),¹ consolidating previously fragmented legal instruments into a single, binding standard for criminalization, prevention, corporate liability, and enforcement. Within the EU enlargement framework, anti-corruption capacity serves as an indicator of a candidate country’s readiness for membership. Under the EU’s “Fundamentals First” approach, establishing an accountable administration and an independent judiciary is the primary condition governing progress across the accession process.

This brief comparative analysis examines the current state of alignment and key structural vulnerabilities in two Western Balkan candidate states: North Macedonia and Bosnia and Herzegovina. Despite operating under different administrative structures—North Macedonia as a centralized unitary state and Bosnia and Herzegovina as a highly decentralized, multi-tiered federation—both countries share fundamental challenges in the fight against corruption. By evaluating strategic planning, institutional coordination, criminal legislation, and judicial track records across both jurisdictions, this analysis identifies key systemic bottlenecks and outlines necessary reforms to achieve substantive compliance with the new EU standard.

¹ European Parliament and Council of the European Union. “Directive (EU) 2026/1021 of the European Parliament and of the Council of 29 April 2026 on Combatting Corruption.” *Official Journal of the European Union*, May 11, 2026

Brief overview of the Directive

The Directive, which was adopted and entered into force in May 2026, represents a major development in the evolution of the EU anti-corruption framework. Until its adoption, relevant EU rules were dispersed across a range of legal instruments addressing specific aspects of corruption.² The Directive brings key criminal law, preventive, institutional and enforcement standards into a single binding instrument, establishing a clearer common baseline for addressing corruption across the EU.

This is particularly relevant in the context of EU enlargement, where rule of law and the fight against corruption are central components of the Fundamentals cluster and key conditions for progress in the accession process. Anti-corruption reforms in candidate countries have so far been guided by a combination of EU legislation, international conventions and broader European standards rather than by one comprehensive EU anti-corruption instrument. The Directive therefore provides a more coherent legislative reference point for assessing existing frameworks and guiding future alignment with the *acquis*.³

Broadly, the Directive can be viewed through four interconnected areas: harmonization of corruption-related criminal offences and sanctions; prevention and the institutional anti-corruption framework; investigation, prosecution and enforcement; and coordination, cooperation, data collection and reporting. It covers both public and private sector corruption and introduces common requirements concerning specialized bodies, national anti-corruption strategies, investigative capacities, liability of legal persons and monitoring of implementation.

The Directive nevertheless remains a minimum standard. Civil society organizations have highlighted important gaps, particularly concerning grand corruption, political finance, lobbying, conflicts of interest, corporate liability, victims' rights, access

to anti-corruption data and meaningful civil society participation.⁴ Despite these limitations, its adoption marks an important step towards the consolidation and gradual codification of anti-corruption standards at EU level and provides a significantly clearer benchmark for both Member States and candidate countries.

2 Bąkowski, Piotr. *Directive on Combating Corruption*. European Parliamentary Research Service, September 2024. European Parliament, [https://www.europarl.europa.eu/RegData/etudes/BRIE/2024/762406/EPRS_BRI\(2024\)762406_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/BRIE/2024/762406/EPRS_BRI(2024)762406_EN.pdf)

3 Regional Anti-Corruption Initiative. "RAI Welcomes the EU's First Comprehensive Anti-Corruption Directive." December 16, 2025., https://rai-see.org/rai-welcomes-the-eus-first-comprehensive-anti-corruption-directive/?utm_source

4 Transparency International, *Combating Corruption in the European Union: Analysis and Recommendations on the Proposed EU Directive* (August 2023), <https://files.transparencycdn.org/images/Policy-position-Analysis-and-recommendations-on-the-proposed-EU-Anti-Corruption-Directive-August-2023.pdf>

Comparative overview: Current state of play

North Macedonia

While North Macedonia could be considered to be somewhat aligned with the Directive, the practical effect of the fight against corruption is severely diminished by legislative setbacks, political interference, and weak enforcement.⁵ Major discrepancies are noted in strategic planning, institutional functioning and coordination, certain legal provisions and their enforcement, as well as efficiency when dealing with-corruption related criminal acts. These aspects will be analyzed in the section below.

This problem is particularly visible in **strategic planning**. The National Strategy for the Prevention of Corruption and Conflict of Interest (2021–2025)⁶ established a comprehensive national blueprint, yet European Commission assessments consistently highlight its low implementation rate.⁷ Key measures across high-risk sectors, such as public procurement, health, and urban planning remain unfulfilled due to a lack of dedicated budget allocations, lack of cooperation between relevant institutions, and inconsistent monitoring mechanisms

across those institutions. The implementation period ended with only 37% of the envisaged activities fully implemented, 34% not implemented and 29% ongoing.⁸ Subsequently, preparatory activities for the new National Strategy 2026–2030⁹ were held in an inclusive process, involving a wide range of stakeholders, institutions, civil society organizations, the private sector, the media, and both domestic and international experts. It was adopted by State Commission for the Prevention of Corruption (SCPC) in June 2026,¹⁰ and it has been submitted to the Parliament for adoption. Thus, there is currently no active National Strategy in place.

Institutional coordination also reflects structural weaknesses. The SCPC is established as the central preventive body, actively working on investigating conflicts of interest and auditing asset declarations. However, it is not immune to the criminal acts it investigates. The previous president of the SCPC resigned¹¹ following a court procedure against her

5 European Commission, *North Macedonia 2025 Report*, SWD(2025) 753 final, Commission Staff Working Document (Brussels, 2025), https://enlargement.ec.europa.eu/document/download/267b368e-6b55-4a42-bb72-6395593de4da_en?filename=north-macedonia-report-2025.pdf.

6 National Strategy for Prevention of Corruption and Conflict of Interest 2021–2025, State Commission for Prevention of Corruption, December 2020, <https://dksk.mk/wp-content/uploads/2021/01/Nacionalna-strategija-DKSK-KONECNA.pdf>.

7 COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT, THE COUNCIL, THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE AND THE COMMITTEE OF THE REGIONS 2026 Rule of Law Report - Country Chapter of the Rule of Law Situation in North Macedonia (European Commission, 2026), <https://bit.ly/4iXL3f>.

8 Final Report on the Implementation of the National Strategy for the Prevention of Corruption and Conflict of Interest (2021–2025) for the Period 01.01.2021-31.12.2025 (State Commission for Prevention of Corruption, 2026), <https://bit.ly/3TLkPnP>.

9 National Strategy for Prevention of Corruption and Conflict of Interest 2026–2030, State Commission for Prevention of Corruption, June 2026, <https://bit.ly/3Tnin6Q>.

10 Decision on the Adoption of the National Strategy for Prevention of Corruption and Conflict of Interest 2026–2030 with an Action Plan for its Implementation, Official website of the State Commission for Prevention of Corruption, June 19, 2026, <https://dksk.mk/wp-content/uploads/2026/06/Одлука-за-донесување-на-Национална-стратегија-2026-2030-бр.10-17-34.pdf>.

11 Parliament confirms the resignation of the SCPC President, Tatjana Dimitrovska, 360 Degrees, July 29, 2025, <https://360stepeni.mk/sobranieto-ja-konstatira-ostavkata-na-pretседатelkata-na-dksk-tatjana-dimitrovska/>.

for disclosing official secrets.¹² Another member of the SCPC was accused of a possible conflict of interest,¹³ for teaching at the same university from which the director of the National Security Agency (NSA) graduated,¹⁴ and the SCPC was investigating whether he fulfilled the requirements for the position.¹⁵ This affected the trust of the citizens in the institution and its capability to conduct independent and impartial investigations.

Inter-institutional cooperation is also considered insufficient. An Inter-Ministerial Body for Coordination of Anti-Corruption Activities held its constitutive session in April 2025 in order to improve strategic coordination of competent institutions in the fight against corruption,¹⁶ and a National Council for Financial Investigations and Asset Confiscation held its constitutive session in February 2026 in order to improve institutional coordination regarding financial investigations and asset confiscation.¹⁷ However, the position of Deputy Prime Minister for Good Governance, who was designated to chair these two bodies was abolished, thereby rendering their future functioning uncertain.

In the meantime, the European Commission repeatedly calls on state institutions and prosecution services to systematically follow up on the SCPC's findings.¹⁸ The SCPC's recommendations and initiatives for criminal prosecution are often dismissed by line ministries and public prosecutors, leaving

the Commission isolated and limiting its functional role as a central driver of integrity reform.

Challenges are also evident in the development of substantive **anti-corruption legislation**. Central state bodies and the Ministry of Justice are responsible for ensuring that legislation aligns with European standards and international obligations. Nevertheless, the quality and stability of key laws have been repeatedly undermined by political compromises during adoption. A persistent issue has been the misuse of expedited legislative mechanisms—most notably the “EU flag” fast-track procedure¹⁹—to pass controversial statutory changes with minimal public consultation and parliamentary debate, ultimately diluting anti-corruption safeguards rather than accelerating genuine European integration.

The conflict of interest and asset declaration framework illustrates these **operational limitations**. The Law on Prevention of Corruption and Conflict of Interest²⁰ provides a solid statutory foundation, mandating electronic declarations and clear conflict-of-interest rules for public officials. However, practical verification is constrained by limited cross-checking capabilities between the SCPC, the Public Revenue Office and other competent institutions.²¹ Amendments to the law have been prepared, including amendments to the provisions regulating asset declarations, however, they are still not adopted.²²

A review of criminal legislation reveals significant **statutory regression**. Although conventional corruption offences are historically covered in the Criminal Code, controversial amendments adopted in September 2023 severely weakened this framework.²³ Passed under the fast-track procedure, these amendments drastically reduced maximum

12 Anti-Corruption Commission, signed by Dimitrovska, rejected two complaints related to the “Aditiv” case) Telma TV, April 25, 2025, <https://telma.com.mk/2025/04/25/antikorupcziska-so-potpis-na-dimitrovska-ofrila-dve-prijavi-povrzani-so-sluchajot-aditiv/>.

13 Is there a conflict of interest in the SCPC?, Telma TV, December 25, 2024, <https://telma.com.mk/2024/12/25/ima-li-sudir-na-interesi-vo-dsk/>.

14 Ristovska from the Anti-Corruption Commission, who led the case regarding Hristovski's diploma, teaches at the same university, Sloboden Pечат, December 25, 2024, <https://www.slobodenpechat.mk/ristovska-od-antikorupcziska-koga-go-vodeshe-predmetot-so-diplomata-na-hristovski-predava-na-istiot-univerzitet/>.

15 Anti-Corruption Commission opens a case for the appointment of Bojan Hristovski as Director of the NSA, Sloboden Pечат, October 22, 2024, <https://www.slobodenpechat.mk/antikorupcziska-otvora-predmet-na-naznachuvanje-na-bojan-hristovski-za-direktor-na-anb/>.

16 New body for the fight against corruption promoted, Radio Free Europe, April 8, 2025, <https://www.slobodnaevropa.mk/a/33377265.html>.

17 Constitutive session of the National Council for Financial Investigations and Asset Confiscation, Official Facebook Page of the Ministry of Justice, February 2, 2026, <https://bit.ly/3Vf6Zuf>.

18 European Commission, North Macedonia 2025 Report.

19 Ibid.

20 Law on Prevention of Corruption and Conflict of Interest, Official Gazette of the Republic of North Macedonia No. 12/2019.

21 GRECO, FIFTH EVALUATION ROUND: Preventing Corruption and Promoting Integrity in Central Governments (Top Executive Functions) and Law Enforcement Agencies - ADDENDUM TO THE SECOND COMPLIANCE REPORT ON NORTH MACEDONIA (2025), <https://rm.coe.int/grecorc5-2025-1-final-eng-add-to-the-2nd-compliance-report-north-maced/1680b6a53c>.

22 Draft-Law Amending the Law on Prevention of Corruption and Conflict of Interests, ENER - Unique National Electronic Register of Regulations of the Republic of North Macedonia, February 17, 2025, https://ener.gov.mk/Default.aspx?item=pub_regulation&subitem=view_reg_detail&itemid=66368.

23 Law Amending and Supplementing the Criminal Code, Official Gazette of the Republic of North Macedonia No. 188/2023.

prison sentences for core offences, including abuse of official position (Article 353) and criminal association (Article 394). This triggered the absolute statute of limitations for many high-profile corruption cases, effectively granting impunity to former high-level officials and causing active judicial proceedings to terminate.²⁴ To align with the Directive, North Macedonia must reverse these amendments, introduce standalone offences such as illicit enrichment, and update corporate liability penalties, which currently rely on monetary limits far below the Directive's turnover-based threshold requirements.

The most significant gap, however, concerns **enforcement** rather than only the formal existence of institutions. Following the expiration of high-profile cases caused by the aforementioned Criminal Code amendments, the track record of final convictions for high-level corruption has stagnated.²⁵ Prosecutorial offices frequently exhibit a reluctance to

initiate proactive financial investigations or pursue systematic asset confiscation in complex cases. A high proportion of corruption reports result in decisions not to open an investigation or are stalled

in prolonged pre-trial proceedings, leading to widespread public perception of selective justice.²⁶

Longstanding weaknesses in judicial governance further undermine this enforcement record. The Judicial Council, responsible for ensuring judicial independence and oversight, has been embroiled in severe governance crises, leading to scathing evaluations and the deployment of an EU Peer Review Mission. The implementation of the Mission's 40 recommendations to reform the Judicial Council has moved slowly, while political interference in judicial appointments and disciplinary proceedings continues to affect the judiciary's independence.²⁷

Overall, North Macedonia's main challenge is legislative and institutional instability, lack of inter-institutional cooperation and an overall bad track record of persecuting high-profile corruption cases. Meaningful alignment with the Directive will therefore require reversing recent statutory regressions, guaranteeing that SCPC findings trigger mandatory follow-up, and establishing a sustained, credible track record of high-level prosecutions.

24 Angela Delevska and Beba Zhagar, *Shadow Report on Chapter 23 for the Period between October 2023 – September 2024* (European Policy Institute - EPI, 2024), <https://epi.org.mk/post/30575?lang=en>.

25 European Commission, North Macedonia 2025 Report.

26 Slagjana Taseva et al., National Integrity System Assessment 2023, *Transparency International – Macedonia*, November 17, 2023, <https://transparency.mk/wp-content/uploads/2024/01/national.integrity.system.assessment.2023-4.pdf>.

27 Delevska and Zhagar, *Shadow Report on Chapter 23 for the Period between October 2023 – September 2024*.

Bosnia and Herzegovina

As is the case in North Macedonia, Bosnia and Herzegovina already has many of the legal and institutional elements covered by the Directive, but they remain fragmented across different levels of government and are implemented unevenly.²⁸ This is particularly relevant because the Directive seeks to establish common minimum standards across the EU, while BiH has yet to achieve comparable harmonization within its own system. Similar shortcomings are noted in strategic planning, institutional framework and coordination, certain legal provisions and their enforcement, as well as efficiency when dealing with-corruption related criminal acts. These aspects will be analyzed in the section below.

This problem is particularly visible in **strategic planning** and the **preventive institutional framework**. The State-level Anti-Corruption Strategy and Action Plan for 2024-2028 are in place, but the European Commission considers the overall strategic framework only partially established. Republika Srpska adopted its own strategy and action plan without consulting the State-level Agency for the Prevention of Corruption and Coordination of the Fight against Corruption (APIK), or referring to the State-level framework, while the Federation of BiH has had no comprehensive anti-corruption strategy since its 2016-2019 strategy expired. The situation across cantons remains uneven, and only Sarajevo Canton had aligned its strategic framework with the State-level principles by the time of the Commission's 2025 assessment.²⁹ Beyond formal adoption, implementation is further affected by inconsistent indicators and monitoring approaches.

Institutional coordination reflects similar weaknesses. APIK is legally established as the main coordinator and central point for anti-corruption activities, but the European Commission continues to call on it to perform this role meaningfully and independently.³⁰ Its director resigned in October 2024, and a successor had still not been appointed by

August 2026.³¹ Anti-corruption bodies at the cantonal level have also raised the lack of effective coordination by APIK,³² with some relying instead on the experience and practices developed by the Sarajevo Canton Anti-Corruption Office.

The same challenge is visible in the development of substantive **anti-corruption legislation**. In a highly decentralized system, State-level legislation should play an important role in setting common standards and facilitating harmonization at lower levels of government. This is consistent with the broader coordinating functions of State institutions. The Ministry of Justice of BiH, for example, is explicitly responsible for ensuring that legislation and its implementation at all levels comply with BiH's international obligations and for acting as a central coordinating body for harmonizations of legislation and judicial standards between the entities.³³ Nevertheless, the key State-level laws themselves are often only partially aligned with European and international standards. Their quality has also been weakened by last-minute political changes during adoption, limiting their usefulness as models for subsequent harmonization.³⁴

The **conflict of interest framework** illustrates this problem. The 2024 State-level law introduced important improvements but remains only partially aligned with European standards, while some safeguards were weakened during adoption.³⁵ Some important

28 European Commission. *Bosnia and Herzegovina Report 2025*. Brussels: European Commission, November 4, 2025. https://enlargement.ec.europa.eu/bosnia-and-herzegovina-report-2025_en.

29 Ibid.

30 Ibid.

31 Transparency International in Bosnia and Herzegovina. "TI BiH wrote to the House of Peoples of the PA BiH: The proposed candidate for APIK Director does not meet the requirements for this position." April 17, 2026. <https://ti-bih.org/ti-bih-wrote-to-the-house-of-peoples-of-the-pa-bih-the-proposed-candidate-for-apik-director-does-not-meet-the-requirements-for-this-position/?lang=en> Transparency International in Bosnia and Herzegovina, institutional monitoring of the appointment of the APIK Director, information current as of August 2026.

32 Transparency International in Bosnia and Herzegovina, consultations with cantonal anti-corruption bodies, 2025 and 2026.

33 Bosnia and Herzegovina. *Law on Ministries and Other Bodies of Administration of Bosnia and Herzegovina*, art. 13. *Official Gazette of Bosnia and Herzegovina*, nos. 5/03 et seq. Consolidated text available from the Parliamentary Assembly of Bosnia and Herzegovina.

34 Transparency International in Bosnia and Herzegovina. "TI BiH Analysis: Reform laws adopted through EU integration processes have failed to yield results; negative effects are visible in some areas." July 22, 2024. <https://ti-bih.org/analiza-ti-bih-reformski-zakoni-usvojeni-kroz-eu-integracije-nisu-dali-rezultate-u-nekim-oblastima-vidljivi-negativni-efekti>

35 European Commission. *Bosnia and Herzegovina Report 2024*. Brussels: European Commission, October 30, 2024. https://enlargement.ec.europa.eu/document/download/451db011-6779-40ea-b34b-a0eeda451746_en?filename=Bosnia+and+Herzegovina+Report+2024.pdf

safeguards were also removed or weakened in the final stages of adoption, including provisions relevant to verification of asset declarations and decision-making by the Commission. At lower levels, Republika Srpska weakened its framework through 2023 amendments, while the Federation of BiH has effectively not enforced its law since 2013 and has still not adopted a replacement.³⁶ The Reform Agenda's objective of aligning lower-level legislation with the State-level framework is therefore appropriate in principle, but meaningful harmonization requires the State-level framework itself to provide a credible and fully European-standard benchmark.

A preliminary review of **criminal legislation** presents a somewhat different picture. Most conventional corruption offences appear to be substantially covered across the four criminal law jurisdictions.³⁷ However, a full horizontal assessment is still needed to determine whether definitions, scope and sanctions are consistently aligned with the Directive. Potential gaps include the offence of enrichment from corruption offences and significantly lower sanctions for legal persons than those required by the Directive.³⁸ The need to conduct such an assessment simultaneously across four separate criminal law systems further demonstrates the country's internal harmonization challenge.

The most significant gap, however, concerns **enforcement** rather than the formal existence of legislation. In 2025, all prosecutors' offices in BiH combined filed only 144 indictments for corruption offences, of which only five concerned high-level

corruption. More than half of corruption reports resulted in decisions not to open an investigation, while almost 30% of opened investigations were subsequently discontinued. The number of corruption investigations also declined from 618 in 2016 to 359 in 2025.³⁹ These figures point to serious weaknesses in the investigation and prosecution of complex corruption cases.

Longstanding weaknesses in judicial governance further affect this **enforcement** record. Reform of the High Judicial and Prosecutorial Council (HJPC) was already identified among the key priorities in the Commission's 2019 Opinion.⁴⁰ Integrity amendments were adopted only in 2023 and implemented with significant delay, while a comprehensive new HJPC Law has still not been adopted. Successive drafts have also raised concerns over political influence, judicial independence and weak transparency.⁴¹ The process illustrates a recurring problem in which prolonged political obstruction is followed by attempts to use the urgency of the EU integration process to advance legislation without adequately addressing concerns about its quality.

Overall, BiH's main challenge is not the absence of anti-corruption laws or institutions, but weak internal harmonization, coordination and implementation. Meaningful alignment with the Directive will therefore require not only legislative amendments, but stronger countrywide coordination, consistent standards across jurisdictions and a substantially improved enforcement track record.

36 Transparency International in Bosnia and Herzegovina. *The Fight Against Corruption: Legal and Institutional Framework in Regard to International Recommendations*. Banja Luka and Sarajevo: Transparency International in Bosnia and Herzegovina, 2024. <https://ti-bih.org/wp-content/uploads/2025/06/BORBA-PROTIV-KORUPCIJE-ZAKONSKI-I-INSTITUCIONALNI-OKVIR-U-ODNOSU-NA-MEDJUNARODNE-PREPORUKE.pdf>

37 Bosnia and Herzegovina. *Criminal Code of Bosnia and Herzegovina*. Official Gazette of Bosnia and Herzegovina, nos. 3/03 et seq.; Federation of Bosnia and Herzegovina. *Criminal Code of the Federation of Bosnia and Herzegovina*. Official Gazette of the Federation of Bosnia and Herzegovina, nos. 36/03 et seq.; Republika Srpska. *Criminal Code of Republika Srpska*. Official Gazette of Republika Srpska, nos. 64/17 et seq.; Brčko District of Bosnia and Herzegovina. *Criminal Code of Brčko District of Bosnia and Herzegovina*. Official Gazette of Brčko District of Bosnia and Herzegovina, no. 19/20, consolidated text, et seq.

38 European Parliament and Council of the European Union, Directive (EU) 2026/1021.

39 Transparency International in Bosnia and Herzegovina. *Report on the Monitoring of Corruption Prosecution in Courts and Prosecutor's Offices in Bosnia and Herzegovina 2025*. Banja Luka and Sarajevo: Transparency International in Bosnia and Herzegovina, 2026. https://ti-bih.org/wp-content/uploads/2026/05/Monitoring-procesuiranja-2025-draft_2-1.pdf

40 European Commission. *Commission Opinion on Bosnia and Herzegovina's Application for Membership of the European Union: Analytical Report*. SWD(2019) 222 final. Brussels, May 29, 2019. https://enlargement.ec.europa.eu/document/download/b6ce79f2-cde7-429f-aa06-a0e1a8860072_en

41 Transparency International in Bosnia and Herzegovina. "A farce and a mockery of procedure: Draft Law on the HJPC sent to the Council of Ministers even though consultations are still ongoing." November 28, 2025. <https://ti-bih.org/farsa-i-izigravanje-procedura-vijecu-ministara-upucen-nacrt-zakona-o-vstsv-ia-ko-konsultacije-jos-uvijek-traju/>

Joint recommendations for better compliance and harmonization

- **Conduct a comprehensive alignment assessment of the Directive.**

Both countries should undertake a coordinated gap assessment covering all relevant levels of government, and identify legislative amendments needed for full alignment. This process should be coordinated by competent state-level institutions and used to establish common minimum standards across the country.

- **Strengthen countrywide coordination and harmonisation of anti-corruption policies.**

State-level institutions, particularly the Anti-Corruption Agency/Commission and relevant ministries, should exercise their legally mandated coordinating roles more effectively. State-level legislation should serve as a model for lower levels only where it is demonstrably aligned with EU and international standards, while anti-corruption strategies, monitoring methodologies and implementation indicators should be harmonised across jurisdictions.

- **Prioritise implementation and enforcement, not only legislative adoption.**

Alignment with the Directive should be measured through results, including investigations, indictments and final convictions in high-level corruption cases, effective financial investigations and asset recovery. Judicial and prosecutorial reforms, including the comprehensive reform of the managing judicial bodies, should therefore be treated as an integral part of alignment rather than as separate institutional reforms.

- **Use the accession process to improve legislative quality and integrity safeguards.**

EU-related urgency should not be used to bypass meaningful consultation or weaken key safeguards through late political amendments. Anti-corruption legislation adopted as part of the EU integration process should undergo transparent consultation and substantive compliance assessment before being used as a benchmark for harmonisation at lower levels.

Conclusion

The comparative findings demonstrate that while both North Macedonia and Bosnia and Herzegovina possess good anti-corruption laws and designated preventive bodies, their practical compliance with the Directive remains severely compromised by distinct structural barriers. In North Macedonia, the central impediment stems from legislative regressions, alongside persistent disregard for the findings of the SCPC and weaknesses in judicial governance. In Bosnia and Herzegovina, the primary vulnerability lies in extreme institutional fragmentation and political obstruction across entity and cantonal levels, preventing the establishment of a uniform national baseline and leaving state-level mechanisms functionally isolated.

Ultimately, both candidate states illustrate that formal legal transposition without operational independence and political integrity yields negligible results. Achieving meaningful alignment with the Directive requires moving past check-the-box legislative exercises. True compliance will be determined by the reversal of legislative backsliding, the protection of anti-corruption bodies from political interference, and the establishment of a sustained, credible track record of final convictions and asset recovery in high-level corruption cases.

