

CHAPTER 2:

**CORRUPTION AND
THE SUSTAINABLE
DEVELOPMENT GOALS**

Combatting corruption underpins all efforts to achieve the Sustainable Development Goals (SDGs). SDG 16 acknowledges the importance of anti-corruption as an institutional principle through target 16.5, which aims to substantially reduce corruption and bribery in all their forms.¹

During the last decades, multiple international and regional instruments against corruption have been adopted. At the national level, governments have also adopted a myriad of anti-corruption reforms, often triggered by international instruments and agendas. Tackling corruption often goes hand in hand with strengthening transparent, accountable and effective public institutions, which are principles included in other SDG 16 targets. However, how these principles may help reduce corruption in specific contexts is not yet well understood. Moreover, the actual enforcement and implementation of anti-corruption measures is challenging.

This chapter analyses ways in which countries have addressed corruption at the systemic level and in different sectors. Its focus is on corrupt practices that take place in the public sector and public administration, including the interface between public and private actors. The chapter opens with a discussion of corruption as a development challenge in the context of the 2030 Agenda, the framework for understanding and combatting it, as well as the importance of identifying and managing corruption risks. The next section presents a brief discussion of the available international instruments against corruption, including the United Nation Convention Against Corruption (UNCAC). The third section reviews tools and measures that countries are using to control and prevent corruption. The fourth section discusses anti-corruption at the sector level. Monitoring and evaluation is discussed in section 5. Section 6 focuses on how to promote coherent approaches to anti-corruption in the context of the SDGs. The conclusion highlights the main findings of the chapter.

2.1. Corruption and sustainable development

SDG 16 reflects the increasing awareness of the importance of addressing corruption for achieving sustainable development.

The inclusion of a corruption-related target in the SDGs represents a departure from previous internationally agreed development frameworks, which did not address governance issues directly.²

Corruption hinders progress towards the achievement of the SDGs. The World Economic Forum estimated that corruption costs at least USD2.6 trillion - or 5 percent of the global gross domestic product, and the World Bank found that USD1 trillion is paid in bribes each year.³ The African Union assessed that 25 percent of the GDP of African states, amounting to USD148 billion, is lost to corruption every year.⁴ World Bank estimates suggest that 20 to 40 percent of official development assistance (USD20 to USD40 billion) is lost to high level corruption every year.⁵

The negative impacts of corruption are large and wide-ranging. Corruption hampers economic growth, creates huge economic losses, reduces innovation, and increases poverty in terms of income, access to public services and distribution of resources. It diminishes economic growth directly by increasing the cost of production or service delivery, and indirectly by distorting the costs and incentives of economic actors.⁶

The costs of corruption are particularly visible at the sector level.⁷ Studies suggest that improving corruption controls in the water sector could avoid annual losses of approximately US\$75 billion.⁸ A recent study found that around 14,000 children deaths every year can be attributed indirectly to corruption.⁹ The results of the UN global consultation for the post-2015 development agenda indicated that corruption was the governance issue most directly affecting delivery in the water sector; corruption was also reported as highly prevalent in the health sector, and as the second most crucial problem in education, only behind limited resources.¹⁰

Corruption disproportionately affects women, the poor and vulnerable groups.¹¹ It does so in at least three ways, namely: pilfering state resources required for basic services and the promotion of human development, impairing their ability to achieve market gains, and constraining their capacity to participate in civil and political society.¹² Hence, combatting corruption is key to fulfilling the 2030 Agenda commitment to leave no one behind.

Box 2.1. Selected evidence on the costs of corruption in sectors

Health: The World Health Organization (WHO) estimated that of the USD \$5.7 trillion spent on health worldwide in 2008, 7.3% was lost to health-care fraud and abuse. In 2013, based on information from 33 organizations in 7 countries, one study estimated global average losses from health-care fraud and abuse to be 6% (USD \$455 billion of the USD \$7.35 trillion on global health care expenditure).

Water: The World Bank estimates that 20 to 40 per cent of water sector finances, in the range of USD \$155 to \$700 billion annually, are lost to dishonest and corrupt practices.

Source: World Health Organization and World Bank.

Corruption fuels conflict and erodes both interpersonal and institutional trust. It appears in every stage of the public service delivery chain, from policy design and budget allocation, to acquisitions and procurement. Corruption hinders the quantity and quality of public services, and restricts access to health, water, and quality education, among other public goods. It erodes democracy, producing exclusion by affecting democratic norms, processes and mechanisms that instill inclusion in decision making, policy choice and the adoption of legislation. Conversely, the lack of corruption has been identified as a critical component of good governance.¹³ A main current in the literature considers controlling corruption as the culmination of the democratization process.¹⁴

Corruption is a problem at all levels of development. While some forms of corruption are less entrenched in more developed countries, other forms remain an insidious problem at high levels of development.¹⁵ A report from the European Union Commission found corruption in the region to be widespread, and estimated its cost to be at least 120 billion euros a year.¹⁶ Also, companies and individuals from developed countries may contribute to or be part of corruption abroad even when they behave with integrity in their own countries, as the current concern in OECD countries with the issue of bribery of foreign officials indicates.¹⁷

2.1.1 .Defining corruption

Corruption is notoriously difficult to define, due in part to variations in laws, institutions and culture.¹⁸ Different practices are identified as corruption across the world; actions considered corrupt in some countries are accepted as normal in others (a classic example is gifts to public agents). However, while specifics differ, definitions share a distinct “family resemblance” which indicates a common conceptual core.¹⁹ Working definitions of

corruption are not neutral or universally applicable, and they bring with them implications about the responses and reforms needed to address it.

Traditional definitions and recent ones based on an integrity framework emphasize deviations from a norm. A widely embraced definition was adopted in UNDP’s Primer on Corruption and Development: “the misuse of entrusted power for private gain.”²⁰ The main global anti-corruption instrument, the United Nations Convention Against Corruption (UNCAC, see section 3.2.1 below), includes a series of corrupt practices without committing to a general definition.²¹ Common typologies distinguish between grand and petty corruption, bureaucratic and political corruption, and national and sectoral corruption, among other distinctions (Table 2.1). While classification efforts can be useful as guidance, in practice the characteristics and effects of corrupt practices do not always match these definitional categories and vary in terms of their dynamics and impact.

Recent literature also emphasizes the problem of institutional corruption. Corruption “is *institutional* insofar as the *gain* a member receives is political rather than personal, the *service* the member provides is procedurally improper, and the *connection* between the gain and the service has a tendency to damage the legislature or the democratic process.”²² The added difficulty of identifying this type of corruption is that, unlike most acts of individual corruption, which are defined by laws or norms, there is no set standard to pin point deviation from correct practice.

Finally, in cases where corruption is systemic and becomes part of the rules of the game and not an isolated deviation, it is closer to a social practice or institution, and less like a sum of individual corrupt acts.²³ Understanding and controlling this kind of corruption demands different approaches.

Table 2.1.

Some common classifications of corruption

By level

- *Grand corruption*: perpetrated at the highest levels of government, usually involves bribery or embezzlement of large sums of money or other goods, causing significant losses.
- *Petty corruption*: everyday corruption that takes place at the low-level contacts between citizens, businesses and officials, often when citizens try to access public services or goods.

By sphere

- *Political corruption*: misuse of political power for private gain, for preserving or strengthening power, for personal enrichment, or both.
- *Bureaucratic corruption*: in which something is given in exchange for the provision of a public good or service.

2.1.2. Understanding corruption

Corruption can be analysed from different perspectives, all of which are relevant to identifying possible ways to address it. Three common models for understanding corruption are a principal-agent model, corruption as a collective action problem, and corruption as a problem-solving practice.

Corruption as a principal-agent problem. Corruption can be explained as a principal-agent problem in which a principal (e.g., a country's population) charges the agent (e.g., their government or civil servants) to fulfil a task (e.g., provide public services); corruption emerges when the agent, to obtain some benefit, strays away from its task (e.g., by embezzling or diverting public funds or by demanding bribes). Anti-corruption aims to eliminate the opportunities for this to happen or increase the chance that the corrupt agent is discovered and punished.

Klitgaard's influential conceptualization of corruption helps clarify the basic dynamics of corruption. According to his elegant formula, corruption equals monopoly plus discretion minus accountability: "one will tend to find corruption when an organization or person has monopoly power over a good or service, has the discretion to decide who will receive it and how much that person will get, and is not accountable" (Figure 2.1).²⁴

The anti-corruption field has become increasingly sophisticated in recent decades and the concepts have been analysed into more specific and actionable contributing factors. Nonetheless, this model helps carry out corruption risk assessments and systematize types of anti-corruption interventions. Government reforms have aimed at, for example, minimizing monopolies and reducing discretion, while other interventions have concentrated on enhancing accountability in a variety of forms, including by increasing transparency.

Corruption as a collective action problem. Recent research has highlighted political-structural approaches that analyse systemically corrupt countries, in which corruption does not decrease despite anti-corruption interventions.²⁵ The main insight of these models is that in contexts in which corruption is the rule and not the exception, the costs of acting against it are too high and the expectations of finding institutions or other actors to join in combatting corruption are too low, leaving no 'principal' capable or willing to act against corrupt agents.²⁶ From this perspective, the emphasis should not be on specific anti-corruption measures, but on promoting a corruption-free environment that minimizes free-riding and promotes the development of common goods.²⁷

Corruption as problem-solving. In some contexts (e.g., post-conflict situations), corruption may appear temporarily as a solution to coordination problems when no other alternatives are effectively working, as under failed or inexistent institutions or in the absence of trust. Even this notion of corruption can contribute to making sense of corrupt practices in specific cases – though the supposed role of corruption as characteristic of a development pattern has largely been abandoned by the literature.

Each of these explanations contributes to strengthening our understanding of corruption. The specific context and forms of corruption are important for selecting objectives, strategies and tools to combat it, as well as for setting reasonable expectations and risk management measures. The ever-expanding toolset for shaping incentives by manipulating opportunities and constraints for corruption, is however, broadly shared by proponents of the different perspectives (see below).

Figure 2.1.

A heuristic model of the likelihood of corruption

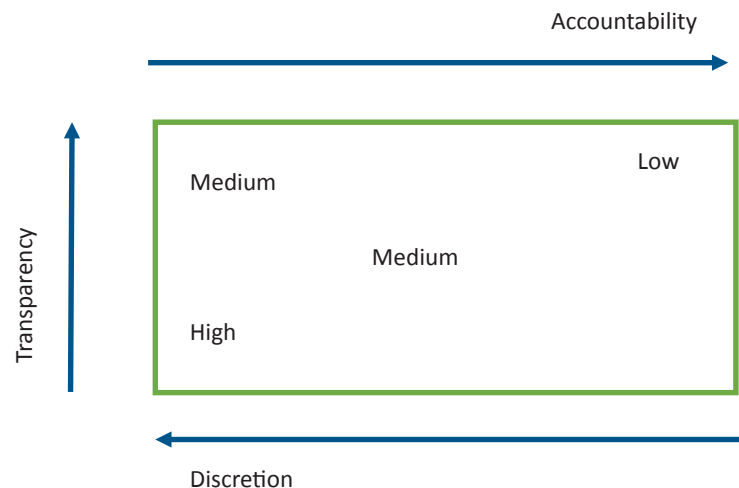


Table 2.2.

Perspectives on the study of corruption

Corruption as a principal-agent problem	Principal-agent theory highlights the role of individuals' calculations about whether or not to engage in or oppose corruption; the influence of transparency, monitoring, and sanctions on those calculations; and the technical challenges of monitoring and sanctioning corrupt behaviour.
Corruption as a collective action problem	Collective action theory highlights the relevance to individuals' decisions of group dynamics, including trust in others and the (actual or perceived) behaviour of others. When corruption is seen as 'normal', people may be less willing to abstain from corruption or to take the first step in implementing sanctions or reforms. This theory highlights the challenges of coordinated anti-corruption efforts.
Corruption as problem-solving	Corruption can sometimes provide a way of dealing with deeply-rooted social, structural, economic and political problems. Anti-corruption interventions need to better understand the functions that corruption may serve, particularly in weak institutional environments, and find alternative ways to solve the real problems that people face if anti-corruption work is to be successful.

Source: Marquette, H., and C. Pfeiffer, 2015, *Corruption and collective action*, Birmingham UK, Developmental Leadership Program-U4 Anti-Corruption Centre.

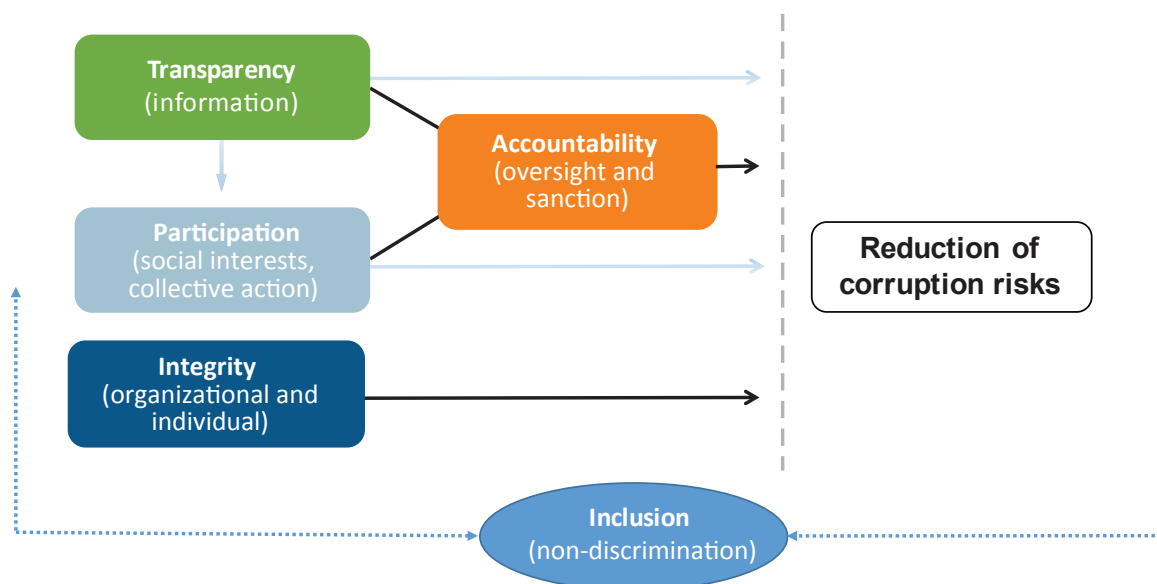
2.1.3. Corruption and other institutional principles of the 2030 Agenda

The 2030 Agenda embraces a set of institutional principles that together can provide the backbone to good governance and, thus, help reduce corruption risks. These principles—accountability, transparency, participation, and inclusion—play a crucial role in combatting corruption. In addition, integrity, which is not explicitly mentioned in the 2030 Agenda, is a cornerstone of many anti-corruption approaches.

Transparency, accountability and participation work, both individually and in conjunction, to reduce corruption risks and improve governance. Integrity creates an incentive framework for good behaviour, and inclusion can be considered both an input (reducing opportunities for rent-seeking behaviour and avoiding the capture of public resources or institutions by particular actors or groups) and an outcome (a non-corrupt, accountable, transparent and participatory process would avoid discrimination of minority groups) of good governance. Integrity and inclusion can also be promoted, according to the

Figure 2.2.

The principles of the Agenda 2030 and the reduction of corruption risks



Source: Author, adapted from Boehm & Caprio 2014.²⁸

context, through accountability mechanisms that can respond to transparency and participation.²⁹

Accountability is one of the crucial elements for understanding the conditions that promote and deter corrupt behaviour. Lack of oversight and sanctions dramatically reduce the expected costs of corruption for actors, fostering corrupt practices. Thus, beyond making it possible to detect and punish corruption, accountability further plays a fundamental role in corruption prevention. Strategies for corruption deterrence and control explicitly or implicitly resort to accountability mechanisms. Accountability is generally considered to encompass monitoring to expose corrupt behaviour and sanctions to punish it, as well as the strengthening of anti-corruption incentives.

As the interest in corruption and development increased, transparency (commonly defined as the availability of information about an organization or actor in a way that allows external actors to monitor its behaviour)³⁰ has emerged as a central element of accountability and anti-corruption strategies and policies.³¹ In some cases, as with budget and fiscal transparency, the anti-corruption incentive may be expected to work almost automatically,³² through markets and foreign investment mechanisms (or through international aid and commerce). By making information public, it is easier for economic and social actors to identify evidence of corruption and malfeasance and to act accordingly, punishing corrupt behaviour through market and investment choices. Also, publicity will increase the risks of discovery and the expected costs of corruption, if sanctions are credible.

Still, the literature has increasingly emphasized that transparency is not sufficient for reducing corruption, and that effective accountability channels are needed.³³ Disclosed information needs specific characteristics and quality to be useful for stimulating participation and activating accountability institutions,³⁴ and thus contribute to anti-corruption. Further, systemic characteristics required for transparency to be effective – e.g., free media, freedom of information, and technical capacity in accountability institutions, the media and civil society—have been highlighted.

Participation has long been expected to have anti-corruption effects, both through the democratic “long route” of accountability as well as social movement mobilization, and more recently through the “short route” to accountability, centred on user control over service providers, as those directly affected are expected to have the greatest incentives to monitor and act against abuse of common resources. Civil society participation is widely considered a central element of anti-corruption efforts.³⁵ A whole field of interventions (from services’ score cards to participatory audits and budgeting),³⁶ frequently grouped under the umbrella of social accountability, has emerged to exploit the potential of participation to improve public services and reduce corruption. Also, it has been emphasized that participation’s impact is interrelated with,

or dependent on, transparency and accountability. Research findings suggest that participation requires relevant information to be available for monitoring, and accountability channels to have claims enforced.³⁷

In the context of anti-corruption efforts, the focus on integrity attempts to move away from strategies directed at controlling and eradicating corrupt behaviour, and aims instead to positively promote socially constructive behaviour. Integrity is posed to have an intrinsic value to individuals. In cost-benefit analysis, an individual’s loss of integrity is accounted as one of the losses of engaging in corrupt behaviour. At the institutional level, the mechanisms for promoting political integrity have encompassed normative constraints, justice, openness and transparency, citizen engagement and impartial authorities.³⁸ Thus, integrity adds emphasis on promoting awareness of ethical norms and values, while preserving the commitment to reduce opportunities for corruption and strengthen accountability.

The principle of inclusion, as non-discrimination, has a more multi-faceted but direct relationship to corruption. Discrimination may be seen as a form of corruption, be it at the system level by undermining democratic processes (as a form of institutional corruption) or by corrupting the purpose of public services that should be available to everyone (e.g., corruption in the provision of water).³⁹ Further, corruption disproportionately affects the poor, i.e. it is an exclusionary force that creates and reinforces discrimination against specific groups. Conversely, the exclusion of affected groups in policy making and implementation favours the emergence and persistence of corruption (e.g., by enabling state or policy capture by special interests that prevail over the interests of all groups); while inclusion (e.g., through participation in policy making, design and monitoring) can in itself be considered a deterrent of corruption.⁴⁰

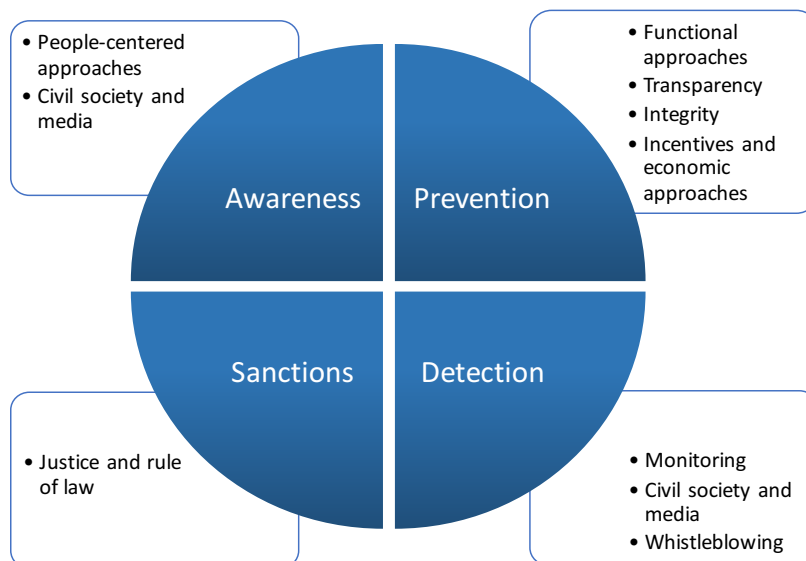
2.1.4. Anti-corruption approaches

Anti-corruption approaches can be categorized in multiple ways. Figure 2.3. presents the typology used in this chapter. Each type can include a multiplicity of initiatives, involve different actors, and work at different levels within and across public administrations. Examples of anti-corruption measures are presented in Annex 1.

Preventive measures aim to reduce discretion and monopoly, though they also include measures that contribute to accountability. They can involve multiple actors, both within and outside public agencies. Preventive measures can include public administration reforms (including public financial management), administrative rules and procedures, integrity tools such as norms against conflict of interest and ethical regimes, as well as measures to involve civil society in monitoring and oversight, such as transparency, open data, and participatory mechanisms.

Figure 2.3.

Anti-corruption approaches



Source: Author's elaboration.

Instruments for **detection** work directly by exposing corrupt practices, which in turn creates opportunities for triggering the action of accountability institutions and the possibility of sanctions, and by taking remedial action to close opportunities for wrongdoing. These instruments include internal and external controls as well as mechanisms to provide information related to illegal or corrupt actions to the authorities, including complaint mechanisms and witness and whistle-blower protection systems, among others.

Sanctions aim to establish credible punishment for corrupt acts. They range from disciplinary measures in response to the violation of administrative rules to criminal sanctions applied after police investigation and judicial processes. They can also include political sanctions through voting or other means (such as impeachment procedures, among others), and social sanctions through shaming and ostracism. Sanctions can work through a variety of channels: formal sanctions can be established by law or regulation; electoral systems and other forms of participatory politics allow for political sanctions; and the media and public mobilization can contribute to social sanctioning.

Awareness strategies are directed at making people realize the wrongness, the high social costs and the prevalence of corruption, increasing both its ethical costs and the salience of the risks of discovery and punishment. Initiatives include public education and media campaigns, capacity building, ethical norms, policies, and regulations, and public commitments through anti-corruption charters, among others. The goal is to build a culture of zero tolerance to corruption.

2.1.5. Identifying and mitigating corruption risks

Corruption adopts multiple forms in practice. Its specific characteristics, dynamics and interaction with the political and social context are also diverse. Reforms should be attuned to these variations. No universal measure would be able to address the complexity and variety of corrupt practices. A sound diagnostic of the problem of corruption in each case and context is critical for reform. The identification and mitigation of corruption risks is crucial for the development of effective anti-corruption measures in support of the SDGs.

Corruption is a cross-cutting issue and vulnerabilities and risks to corruption vary across SDG areas.⁴¹ Corruption risks and practices take different forms in different sectors due to the characteristics or governance of the sector (that is, the systems, processes and actors that define how an issue area works). The relative importance of those vulnerabilities also varies from one sector to another; for example, in some sectors, risks of policy capture or grand corruption may be relatively higher than those of bribery at front-line level (e.g., oil sector). Moreover, corruption risks also vary across public entities depending on several factors, both internal (e.g., volume of resources managed by the organisation) and related to the environment in which public entities operate (e.g., complexity of legal environment).

Anti-corruption strategies and measures should be designed on the basis of a sound risk assessment. Causes, trends and vulnerabilities to corruption should be identified, as well as types, pervasiveness and impact of corrupt practices.⁴² Several sources of information and data should be used, including audit reports on public bodies and statistical data.

Some common steps can be used to systematically identify, assess and manage vulnerabilities to corruption: first, *risk identification*, or identifying types of risk in a given process or system; second, *risk assessment*, or measuring the importance of each type of risk; and finally, *risk mitigation*, or putting measures in place to minimise risk, monitoring those measures to ensure that they have their desired effect, and re-designing them if needed.⁴³

There are different approaches to identifying corruption risks and vulnerabilities. Some approaches identify the processes and systems/sub-systems of the value chain of an issue area, the risks of corruption and the corruption practices that are more likely to occur, and the impact of those risks and practices on outcomes. Others identify the relevant actors in the sector, the risks of corruption in their relations and the impacts on the sector. In practice, both approaches can be combined. For example, in the health sector, risks can be identified based on the health system's building blocks identified by the World Health Organisation (including service delivery, human resources, financing, medicines and technologies, etc.) or considering the relations between relevant actors, such as government regulators, suppliers, payers (social security, public/private health insurance, etc.), providers (hospitals, doctors, etc.),

and patients.⁴⁴ In education, risks can be assessed considering the OECD's building blocks of an education system (including funding, teacher management, quality of learning environment, assessment, provision of education, governance and system management), and by considering some of the key actors of the sector.⁴⁵

Targets and indicators associated with SDG issue areas and SDG 16 do not address sectoral corruption risks directly.⁴⁶ However, SDG Targets provide a framework that could help identify corruption risks and practices as an input for devising mitigating measures tailored to local realities (Table 2.3). In general, SDG targets that aim to ensure universal coverage of services; access, quality and effective services; involve financial and human resources; or focus on capacities, are particularly vulnerable to corruption risks and can provide a useful reference framework for risk identification.

A corruption *risk assessment* is a preventive tool for identifying corruption and integrity risk factors and risks in public sectors.⁴⁷ Risk assessment should include a measure of probability (of the risk to happen) and a measure of impact or magnitude.⁴⁸ For example, the relative frequency of different practices can be an indicator of which ones are more likely to have an

Table 2.3.

Identifying corruption risks related to SDG targets for health

SDG Targets	SDG Indicators	Health sector corruption risks
3.8: Achieve universal health coverage, including... access to quality essential health-care services and access to safe, effective, quality and affordable essential medicines and vaccines for all	3.8.1: Coverage of essential health-care services 3.8.2: Number of people covered by health insurance or public health system per 1000 population	<ul style="list-style-type: none"> • Theft and embezzlement of health-care funds • Fraud and abuse in health-care payments and services • Corruption in procurement of health commodities and services • Corruption in product approval and facility certification • Falsified and substandard medicines • Fraudulent or misleading research • Improper inducements • False or misleading marketing • Informal payments to health-care providers • Overcharging and unnecessary referrals and services
3.c: Substantially increase health financing and the recruitment, development, training and retention of the health workforce in developing countries and small island developing States	3.c.1: Health worker density and distribution	<ul style="list-style-type: none"> • Unjustified absenteeism • Improper professional accreditation • Embezzlement and misuse of national and donor funds • Inappropriate selection, promotion and training of staff • Private use of public time, equipment or facilities
3.d: Strengthen the capacity of all countries, in particular developing countries, for early warning, risk reduction and management of national and global health risks	3.d.1: International Health Regulations capacity and health emergency preparedness	<ul style="list-style-type: none"> • Collusion in contracting • Unfulfilled contract delivery • Theft and diversion • Embezzlement of emergency funds • Ghost workers during health emergencies

Source: Mackey, T. K., T. Vian, and J. Kohler, 2018, The sustainable development goals as a framework to combat health-sector corruption, *Bulletin of the World Health Organisation*, 96, 9, 634-43.

Box 2.2. Diagnostic tools for corruption vulnerabilities in the health sector

- WHO risk assessment tool;
- World Bank framework for rapid assessment in the pharmaceutical sector;
- Transparency International's Corruption Perceptions Index and household surveys;
- USAID methodology to test for corruption in the health sector;
- MeTA's tools to gather information: pharmaceutical sector scan; review of data availability about price, registration and policies on promotion;
- stakeholder mapping;
- WHO/HAI pricing methodology, which measures medicine price, availability, affordability and component costs.

Source: UNDP, 2011, *Fighting corruption in the health sector. Methods, tools and good practices*, New York, UNDP.

impact on outcomes. Different tools can be used to measure risks of corruption in specific issue areas and at the country level, including corruption indices, Public Expenditure and Financial Accountability (PEFA) indicators, perception surveys, victimization surveys, Public Expenditure Tracking Surveys, internal and external controls, or political economy analysis, among others.⁴⁹ Risk assessments require sufficient financial and staff resources as well as a reasonable time to be developed usefully.

Risk management – how to respond to the identified practices and reduce their potential frequency and/or effect-- is usually challenging.⁵⁰ A decision to mitigate a corruption risk is based on comparing the assessed risk with tolerable risk.⁵¹ This requires understanding the drivers of corruption (pressures, opportunities, rationalizations), and considering levers to restrict corruption vulnerabilities, reduce pressures, change incentives, and address rationalizations.⁵² Multiple mitigation tools and strategies (e.g., diversification of programmes) can be used. However, risk mitigation is not about selecting by default any

mitigation measure, but about using the risk assessment to inform the selection of the most effective tool (or a combination of them) to address the identified risks.⁵³

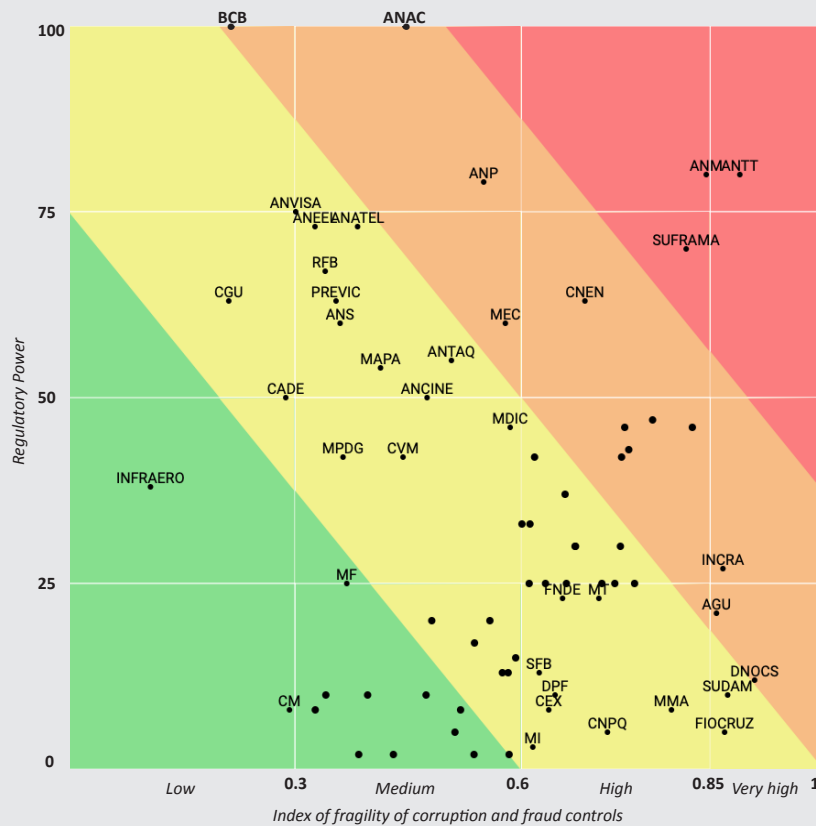
One challenge is how to decide which risk management tools are appropriate in specific contexts. Another is the lack of integrated frameworks for systematically assessing corruption risks at the national level, in specific sectors or processes, by reconciling and combining information on risks produced by several sources and tools (e.g., anti-corruption bodies, internal control, external audits, donors, etc.). Multiple issues, including insufficient expertise, limited evidence of effectiveness, and institutional incentives for discounting corruption risks, contribute to these challenges. In addition, risk mitigation is often seen as a goal in itself, rather than a way to improve development outcomes.⁵⁴ A strong corruption risk management system requires moving beyond the identification and assessment of risks to find the right mitigation measures and to design responses that integrate control with programming and implementation.

Box 2.3. Audits as sources of information for identifying and assessing corruption risks

In 2018, Brazil's supreme audit institution (Tribunal de Contas da União, TCU) conducted an audit to assess corruption risks in the federal public administration. The audit assessed whether mechanisms for corruption prevention and detection in federal institutions are compatible with their economic and regulatory powers, and proposed improvements to eliminate or mitigate systemic causes that favor the occurrence of corruption. It verified the implementation of controls in different areas, including: ethics management and integrity; transparency and accountability; governance and internal audit; risk management and internal controls; and appointment of senior staff. The data obtained were used to develop a risk map, which revealed important fragilities.

The results of the audit can be accessed in a visually friendly format through an interactive application on TCU's webpage (<https://meapffc.apps.tcu.gov.br>). Figures can be obtained by choosing the type of power (economic or regulatory), the type of fragility measured (fraud and corruption, transparency and accountability, internal audit, etc.), and the type of organism (ministries, independent state agencies, dependent state agencies, regulatory agencies, etc.).

Classification of Brazilian public entities by regulatory power and fragility of internal fraud and corruption controls



Note: In the Figure, the Ministry of Education (MEC) has a medium/high regulatory power and an intermediate index of fragility in its fraud and corruption controls; it has been placed in the relatively high range of relative risk.

The audit found high or very high fragilities in the systems of prevention and detection of fraud and corruption in 38 federal entities with high economic power. It found that ethics and integrity programs are incipient and there is no systematic adoption of corruption risk management or specific corruption controls in entities with the greatest economic and regulatory powers. Also, the audit identified a lack of specific requirements in terms of ethical and integrity standards in the criteria used for the selection of staff in selected positions (*Comisionados*).

The audit recommended several improvements in the control mechanisms of federal institutions, such as relying on objective criteria for access to commissioned positions, developing integrity programs, and monitoring and follow-up on ethics management in order to assess whether actions to promote core values in public organizations are meeting their expected goals.

Source: See footnote.⁵⁵

2.2. International instruments for anti-corruption

The growing attention to corruption as a development challenge is reflected in the exponential growth of international anti-corruption instruments.⁵⁶ Different ideas and values explain the emergence and development of the global anti-corruption agenda, and have influenced the anti-corruption solutions that are prioritised in each international instrument.⁵⁷ These instruments are already a fixture of the environment in which anti-corruption efforts take place and play a key role in enhancing both international and national commitment and support for anti-corruption reform. They can be classified based on their geographic scope; whether they are legally binding, or whether they are cross-cutting or focus on corruption in specific sectors, among other criteria. The overview provided below

distinguishes between binding instruments and voluntary commitments or standards.

2.2.1. Legally binding international instruments

Legally binding international instruments against corruption vary in scope, though they usually cover a wide range of measures. The most encompassing is the United Nations Convention Against Corruption (UNCAC), which is the only global legal instrument against corruption. Other instruments of regional or sub-regional scope preceded the Convention. These include the OECD Convention on Combatting Bribery of Foreign Public Officials in International Business Transactions, the Inter-American Convention Against Corruption, the Council of Europe's Criminal and Civil Law Conventions on Corruption, and the African Union Convention on Preventing and Combatting Corruption (see Box 2.4).

Box 2.4. Main legally binding international instruments against corruption

With 186 Parties, the **United Nations Convention against Corruption (UNCAC)** (adopted in 2003; entered into force in 2005) is approaching universal adherence. As the only global, comprehensive, legally binding anti-corruption instrument, it provides a fundamental legal framework for States to adopt a common approach to addressing corruption while recognizing the specifics of national traditions and legal systems. The Implementation Review Mechanism (IRM), established in 2009, is a peer review process whereby the implementation of UNCAC by each State Party is reviewed by experts from two other States Parties. Through the IRM, States can report on the extent to which they have succeeded in implementing the Convention and its provisions, thus allowing them to establish a baseline against which progress can be measured. States also provide examples, including related court or other cases, and available statistics. The IRM as a tool for identifying implementation gaps, good practices and opportunities for technical assistance.

The **Inter-American Convention against Corruption (IACC)** was the first international convention to address corruption. Adopted in 1996 and entered into force in 1997, the IACC has been ratified by 33 out of 34 Members of the Organisation of American States. One innovation of the IACC at the time was its preventive article (Article III), which included provisions related to the way public administration and institutions operate. Another innovation was the institutionalisation of civil society participation in the follow-up mechanism. The peer review mechanism (MESICIC) was established in 2001. A group of experts review domestic laws and institutions to assess whether they are in accord with the provisions of the Convention and their effectiveness at preventing and combating corruption. Over 100 reports with recommendations to strengthen implementation have been issued.

The **African Union's Convention on Preventing and Combating Corruption** was adopted in 2003 and entered into force in 2006. As of 2018, it had been ratified by 38 states and signed by 17 additional states. It calls for the eradication of corruption not only in the public sector but also in the private sector. It criminalises some corrupt practices that are not included in UNCAC (e.g., passive bribery of foreign officials, trading in influence), and has a strong focus on dealing with the proceeds of corruption. The Advisory Board on Corruption (established in 2009) aims to receive annual implementation reports and advise governments in the implementation of the Convention, promote anti-corruption approaches and develop codes of conduct for public officials, among other functions. This review mechanism is still in its infancy.

The **OECD Convention on Combatting Bribery of Foreign Public Officials in International Business Transactions** was adopted in 1997 and entered into force in 1999. It has 44 signatories as of 2018. It focuses on the 'supply side' of bribery (i.e. those that pay a bribe). It defines and criminalises the act of bribing foreign officials, but it does not cover private-to-private bribery. It does not include prevention provisions. The OECD Working Group on Bribery in International Business Transactions evaluates the adequacy of the signatory country's legislation to implement the Convention and assesses whether implementation is effective. The monitoring mechanism has also assessed enforcement of the Convention, the 2009 Anti-Bribery Recommendation, as well as cross-cutting issues.

The **Council of Europe's Criminal Law Convention on Corruption** (adopted in 1998; entered into force in 2002) aims to coordinate the criminalisation of corrupt practices, provide complementary criminal law measures and improve cooperation for the prosecution of offences. The Civil Law Convention (adopted on 1999; entered into force in 2003) aims to define common international rules of civil law and corruption. Parties are required to compensate persons who have suffered damage because of corruption. Both are monitored by the Group of States against Corruption (GRECO). Two other international instruments from the anti-corruption framework in Europe are the EU Convention against Corruption involving Officials and the EU Convention on Financial Interests.

Source: See footnote.⁵⁸

These instruments differ in the conceptualization or definition of corrupt practices and the emphasis on prevention or criminalization of corruption. Another difference is whether they incorporate a mandatory mechanism to review their implementation. This is important, as these mechanisms may help monitoring progress towards the implementation of target 16.5 (see section 2.5). These differences reflect the diverse international drivers behind the conventions, but also the various concerns and available knowledge regarding corruption that existed at different points in time.

While there are no legally binding instruments for addressing corruption in individual sectors, existing international instruments (such as Multilateral Environmental Agreements) provide a way to address corruption in the environmental and other sectors. For example, the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) does not expressly mention corruption, but contributes to the prevention of and response to corruption by establishing a clear and concrete regulatory framework and providing guidance for compliance.⁵⁹ Moreover, binding anti-corruption instruments, either regional or global, also contain useful provisions when applied to specific sectors, both in terms of prevention and law enforcement.⁶⁰ Therefore, the effective implementation and monitoring of anti-corruption and sectoral laws and instruments helps countries to address corruption in sectors.

2.2.2. Non-binding international instruments

There has also been an increase in the number of non-binding anti-corruption commitments and standards adopted in the global arena.

Corruption has been part of the G20 agenda since 2010 and was identified as a priority at the 2013 St. Petersburg Summit. The G20 Anti-Corruption Working Group (ACWG) was formed in 2010 to make recommendations on how the G20 could contribute to international efforts against corruption.⁶¹ The ACWG has taken a strong stance to advance beneficial ownership transparency, and has increasingly focused on public sector integrity and transparency (e.g., procurement, asset declarations). It has also considered vulnerable sectors such as customs and wildlife resources, and sought to enhance national anti-corruption capacities and improve international cooperation on anti-corruption. As co-chair of the ACWG, the UK Government hosted an Anti-Corruption Summit in 2016. The Summit reiterated the pledge to fulfil the commitments of Agenda 2030 (Targets 16.4 and 16.5)⁶² and to address corruption through specific commitments related to beneficial ownership, transparency in public contracting and open data, auditing, and whistle-blower protection.⁶³

The OECD has identified core principles and recommendations for the design and implementation of policies aimed at managing conflicts of interest,⁶⁴ enhancing integrity⁶⁵ and whistleblowing regimes,⁶⁶ and strengthening procurement to

prevent corruption.⁶⁷ Some principles are identified for specific sectors, such as infrastructure or the environment.⁶⁸ These recommendations and principles are operationalized through different guidelines and toolkits, which provide practical frameworks of reference for countries to design or revise their policies according to good practices.

Partnerships and collective action initiatives against corruption have gained increasing attention at the international level.⁶⁹ A multiplicity of actors have an important role to play and when acting jointly can more effectively address corruption problems. Collective anti-corruption action can take different forms, including industry standards, multi-stakeholder initiatives, and public-private partnerships. The focus is generally on the supply side because companies engage with other stakeholders to tackle the payment of bribes.

Voluntary multi-stakeholder processes (involving representatives from government, civil society and the private sector) can have relevance for anti-corruption “even if they are not specifically targeted towards addressing corruption – or capable of addressing high-level corruption.”⁷⁰ Most of these initiatives have a sector focus (e.g., Extractive Industries Transparency Initiative, Medicines Transparency Alliance) and aim to increase transparency and disclosure of information in addition to promoting multi-stakeholder dialogue. Section 3.4 provides examples of these initiatives.

Collective action against corruption can be channelled through different modalities such as integrity pacts, standard-setting initiatives, anti-corruption declarations, certification of business coalitions, and education and training, among others.⁷¹ The UN Global compact provides guidance on building coalitions against corruption⁷² and works with other partners in initiatives such as the B20 collective action hub, which supports efforts to advance collective anti-corruption action and also provides a searchable catalogue of collection action initiatives.⁷³

The Open Government Partnership (OGP), launched in 2011, is a multi-stakeholder initiative that promotes the adoption of robust anti-corruption policies, mechanisms and practices. An OGP Working Group was established in 2016 to support governments to make relevant and ambitious commitments on anti-corruption.⁷⁴ The number of commitments reveals the relative importance that countries have given to anti-corruption, although there is variation in the level of ambition, actionability and specificity of these commitments. Data reviewed for this report shows that 56 countries (out of 79 OGP members) have made a total of 141 anti-corruption related commitments (on average 2.6 commitments per country). Additionally, 51 commitments relate to conflict of interest, 42 to asset disclosure, 63 to audit systems, audits and control, and 28 to whistle-blower protection. Only eight countries have made 13 commitments related to anti-corruption in sectors, namely extractive industries, health and education (see Table 2.4).

Table 2.4.

OGP commitments per type and completion level (2011–2016)

	All commitments	Sector	Anti-corruption	Conflicts of interest	Asset disclosure	Audit systems (internal and external), audits & control	Whistleblower protections
Complete	35	1	15	7	7	5	5
Substantial	38	2	19	10	3	9	5
Limited	63	0	27	14	8	19	7
Not started	23	0	9	3	8	6	2
Withdrawn	4	1	2	2	1	0	0
Not reported	88	9	69	15	15	24	9
Total	251	13	141	51	42	63	28

Source: Author's elaboration, based on OGP data and tags/categories. The categories/tags are those identified by the IRM mechanism.

Note: Not all OGP countries have anti-corruption commitments. Some countries have multiple commitments. Commitments can have more than one tag. Each tag was assigned the completion level of its reference commitment.

2.2.3. Critical issues regarding international instruments

This section explores three critical issues regarding international anti-corruption instruments in the context of SDG implementation. First, whether they are effective in advancing national anti-corruption reform. Second, whether they are adapted to national contexts. Third, consistency among them and with other global agendas, particularly the SDGs.

The effectiveness of international instruments and their impact on domestic reforms

Compliance with and implementation of international anti-corruption instruments and commitments reflect distinct aspects of effectiveness: an international convention may be effective in attaining its policy objectives (e.g., adoption of specific anti-corruption measures), but fail to change behavior (i.e., mitigate corruption). High levels of compliance can indicate high level of effectiveness, but can also reflect easily met but ineffective standards. On the other hand, failure to comply does not rule out the possibility that a state is effective in changing behaviors according to the values underlying an international norm.⁷⁵

International conventions and their review mechanisms can activate national anti-corruption policies and empower national level accountability and anti-corruption constituencies.⁷⁶ For example, data from UNCAC shows that 74% of 95 state parties surveyed identified the Implementation Review Mechanism (IRM) as having a positive impact on their national efforts to fight corruption. Moreover, 86% reported to have adopted new legislation or amended existing laws to bring them in line with the convention. The peer review mechanisms of international conventions have also prompted states to

enhance coordination of the authorities and entities involved in complying with international anti-corruption commitments. For UNCAC, 60% of 95 state parties identified the IRM as a source of improvement of their institutional structure and cooperation to tackle corruption at the national level.⁷⁷ In Latin America, both Mexico and Guatemala have created coordination mechanisms for strengthening the implementation of international instruments.⁷⁸

However, there are still significant gaps and challenges in the implementation, enforcement and monitoring of international anti-corruption instruments. Data on the enforcement and implementation of UNCAC show that countries still have significant loopholes in their legislative frameworks regarding the criminalisation of corruption practices as established in chapter III of the Convention and the implementation of preventive measures. For example, recent reports on the implementation of SDG 16.5 in several regions show gaps to ensure full compliance with UNCAC (e.g. regarding anti-corruption legislative framework, private sector corruption, lobbying, whistle-blowing protection), problems in the implementation, oversight and sanctioning of transparency and integrity policies in public administration, and deficiencies in the implementation of policies regarding procurement, among other challenges.⁷⁹

The implementation of anti-corruption commitments under OGP National Action Plans shows similar limitations to other international instruments. Information on implementation is not systematically reported. For those reporting progress, only 73 out of 163 commitments have been completed or show substantial level of completion, 63 show limited implementation and 23 have not started. However, some studies show that OGP commitments relating to anti-corruption are associated

with more open governments compared to countries not participating in the initiative.⁸⁰

The lessons learned from OGP shed some light on implementation challenges, which may be relevant for SDG 16.5.⁸¹ First, they show the importance of individual level incentives to gain compliance. With the right incentives, progress can be made even in a weak conducive legal environment. Second, they indicate the importance of having independent evaluation mechanisms in place, which can provide technical recommendations to address limitations and to develop workable plans to increase the likelihood of success.

Whether international instruments are adapted to national contexts

International legal agreements or supranational law have been identified as one of the causes of policy convergence, as they promote the harmonization of domestic practices.⁸² International anti-corruption instruments include a catalogue of measures to tackle and prevent corruption, and signatory countries are expected to incorporate them into their national legislation and policy frameworks.

However, the interplay between the international and national arenas is complex. While the international anti-corruption agenda relies on universalistic assumptions (e.g., the division between public and private), corruption is inherently a local phenomenon with different meanings in different contexts.⁸³ Anti-corruption efforts at the country level are embedded in a country's history and local dynamics, and show both some level of convergence and divergence with international agendas.⁸⁴

While international anti-corruption instruments do not necessarily prescribe the specific technical responses to be adopted at the country level, they have sometimes been interpreted in this way. For example, article 5 of UNCAC emphasizes the importance of taking a strategic, coordinated and effective anti-corruption approach. Countries may choose to pursue different anti-corruption policy options, including national anti-corruption strategies among others. Yet, this article has often been understood as calling for a single national anti-corruption strategy.⁸⁵

Empirical evidence indicates that one size fits all measures are not effective, and anti-corruption responses should be tailored and adapted to the local context.⁸⁶ Hence, a critical issue is whether international anti-corruption instruments are well adapted to the diversity of national contexts.

Consistency of international instruments

In principle, all the international anti-corruption instruments, with their battery of criminal and preventive dispositions, can contribute to progress on target 16.5, as the latter is formulated generically in terms of reducing all forms of corruption. However, some implementation challenges may arise from the

fragmentation and multiplicity of anti-corruption instruments. The overlap and cross-learning potential between the SDGs and international anti-corruption instruments raises the question of whether there will be symbiosis or competition among them.⁸⁷ The wording of the conventions and their recommendations are not always consistent. The development of non-binding instruments adds further complexity. Also, stakeholders involved in different international anti-corruption processes respond to different dynamics and incentives, which can make communication and coordination difficult.⁸⁸

For the multiple instruments to contribute together to target 16.5, it is important to ensure coordination of national reform efforts undertaken under different instruments and to strengthen and coordinate various mechanisms for monitoring progress at the national level.

Synergies could be exploited in national development strategies to foster policy coherence, improve the efficiency of budget allocations, and reduce the costs of developing implementation strategies, action plans and monitoring reports of different international agendas that seek to address corruption.⁸⁹ Greater coordination between the national institutions involved in the implementation of UNCAC and other international anti-corruption instruments and the 2030 Agenda, with special emphasis on the implementation of relevant action plans, could also facilitate synergies. It is critical to facilitate information sharing across reporting processes, for example, through inputs or participation in SDG monitoring reports of the technical teams monitoring international anti-corruption conventions.

Countries could also build on their experience with the implementation and monitoring of national anti-corruption reforms. For example, the OGP has encouraged members to align their national commitments with the SDGs and use them to advance SDG targets.⁹⁰ Many OGP commitments provide valuable lessons learned for countries to design, implement and monitor action plans for SDG16.⁹¹

2.3. Anti-corruption measures and instruments at the national level

Most countries (particularly those with higher corruption levels) have now a well-developed anti-corruption institutional infrastructure. However, enforcement and implementation are weak in many contexts, and evidence of successful cases of controlling corruption is scarce. Frequently cited examples of success are Chile, Singapore and Hong Kong Special Administrative Region of China.

Direct anti-corruption interventions are aimed specifically and uniquely at controlling corruption. Indirect interventions have other aims as their main objective (e.g., efficiency in the use of public resources), but also contribute to reduce opportunities for

Box 2.5. No ‘silver bullet’ for anti-corruption

A 2016 roundtable on the effective implementation of UNCAC in support of the SDGs stressed that:

- ✓ long-term efforts are required to change the strong, firmly embedded interests of those who are taking advantage of the existing situation;
- ✓ empowerment of local actors and sustained social movement are crucial;
- ✓ creative ways to enforce the rule of law should be found;
- ✓ there are no ‘one size fits all’ solutions
- ✓ proper analysis, indicators and a monitoring and evaluation framework are crucial.

Source: “For an effective implementation of UNCAC in support of SDG Goal 16”; Panel discussion at IACC, Panama City, 2016.

corruption. They include financial management reforms, social accountability measures and external audit institutions, among others. Anti-corruption interventions are also implemented at the sub-national level, where corrupt practices often take place and are very visible to citizens. This section will consider these types of interventions in turn.

2.3.1. Direct anti-corruption strategies

Among the most common direct strategies are anti-corruption laws, specialized anti-corruption agencies or authorities, national anti-corruption strategies, and selective anti-corruption and public integrity measures.

Anti-corruption laws

While many countries have historically included corruption crimes (particularly bribery) in criminal law, in the last decades specialized integrity and anti-corruption laws have become a regular feature in many countries, particularly in those facing widespread or large-scale corruption or those that want to signal a serious commitment to act against it.⁹²

A review of anti-corruption measures carried out for this report indicates that at least 77 countries have adopted specific anti-corruption laws. Typically, these laws specify a regime that defines and establishes penalties for corrupt behaviour, as part of criminal law. Anti-corruption laws tend to combine preventive and sanctioning aspects. Some establish a general institutional framework, including the creation of specialized anti-corruption agencies (see below). In some cases, the law establishing an anti-corruption agency establishes a general legal and institutional framework for anti-corruption (e.g., Poland, Latvia).

Traditionally, enforcement was left in the hands of the general criminal investigation agencies, but later specialized bureaus for the persecution of corrupt crimes have been set up in many countries. Recently, there has been emphasis on the positive aspects of ethical behaviour, and recent laws frequently emphasize ethics, integrity and prevention instead of punitive aspects (e.g., Jordan, Kenya, Slovenia).

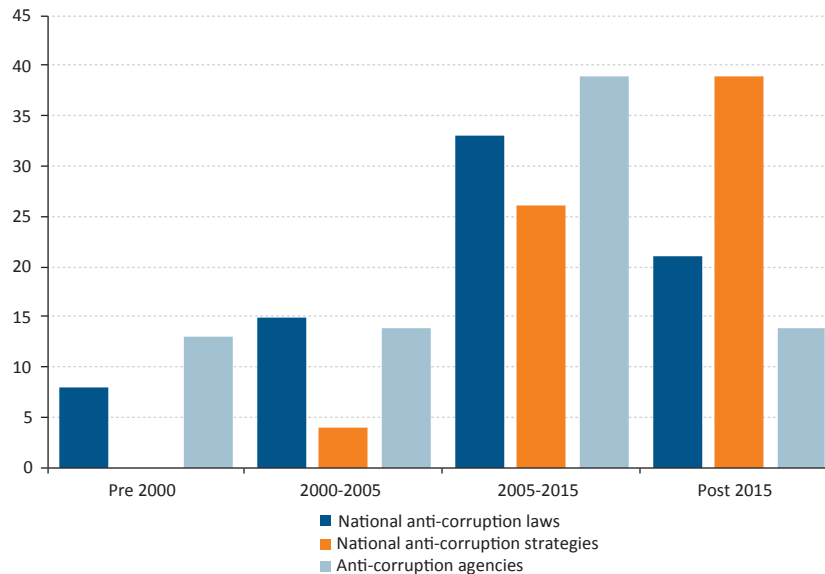
The evidence on the overall effectiveness of anti-corruption law is limited. The laws must be adapted to the national context

Table 2.5.

Prevalence of select anti-corruption instruments by region

	National anti-corruption laws	National anti-corruption strategies	Anti-corruption agencies
Africa	22 (40%)	20 (37%)	24 (44%)
Americas	8 (23%)	10 (28%)	12 (34%)
Asia	25 (52%)	17 (35%)	29 (60%)
Europe	18 (40%)	24 (53%)	20 (44%)
Oceania	4 (25%)	5 (31%)	4 (25%)

Source: Author’s elaboration, based on desk review. Regions are defined based on the United Nations geoscheme devised by the UN Statistics Division based on the M49 coding classification, <https://unstats.un.org/unsd/methodology/m49/>.

Figure 2.4.**Adoption of national anti-corruption tools by year**

Source: Author's elaboration, based on desk review conducted for this chapter. In cases of multiple incidences in a country, the most recent major reform is counted.

and require country ownership. While the laws lay the ground for anti-corruption, the literature stresses that success depends on effective implementation. Because the effects of the laws depend on actors' expectations of the probability that they will be actually enforced, laws should take into consideration enforcement capacity, and complementary measures to help bring corruption to light need to be adopted (e.g., transparency and access to information laws).⁹³ Capacity building in the judicial branch needs to accompany the introduction of new laws. The subnational level as well as other accountability actors may need to be strengthened. Further, reforms in this area need to adopt realistic timeframes, indicators and expectations, as the development of an effective rule of law may be complex and take time.⁹⁴

Anti-corruption agencies

Anti-corruption agencies (ACAs) or commissions emerged in the 1990s as an institutional response to systemic corruption. Although mandates, powers and jurisdictions vary, ACAs are designed to isolate anti-corruption activities (e.g., investigation, prosecution, sanctioning, as well as awareness and prevention) from a context in which corruption risks prevail. They are expected to contribute to effectively controlling corruption through their independence, using knowledge-based methods, and a combination of repressive, preventive and educational functions.⁹⁵

Article 6 of UNCAC calls for the establishment and independence of preventive anti-corruption bodies, and Article 36 commits State Parties to ensure the existence of bodies

or persons specialized in combatting corruption through law enforcement. In this context, a set of principles (Jakarta Principles for ACAs) adopted in 2012 aims to strengthen the independence and effectiveness of ACAs,⁹⁶ and guidance to operationalise these principles was developed in 2018. UNDP has also developed an assessment tool to evaluate and enhance ACAs' capacity.⁹⁷

At least 89 countries have established ACAs in their efforts to control corruption (see Figure 2.4).⁹⁸ Some countries have a single ACA in charge of anti-corruption (e.g., Indonesia, Singapore), while others (e.g., Afghanistan, China, India, Pakistan, Philippines, and Vietnam) have more than one specialized body in charge of specific functions.⁹⁹ Other institutional arrangements have been developed, including corruption-specialized judicial bodies (See Box 2.6).

The establishment of ACAs was encouraged by the early successes of Singapore's Corrupt Practices Investigation Bureau, the Hong Kong Independent Commission Against Corruption, Botswana's Directorate for Economic Crime and Corruption and New South Wales' Independent Commission Against Corruption. But these successful models have not been easily replicated in other contexts, and few ACAs have been effective.¹⁰⁰

Reasons for the limited effectiveness of ACAs include: insufficient financial support, limited independence from political influence, weak institutional mandates, and lack of political will. However, the evidence remains inconclusive. Studies suggest that to be successful, ACAs require strong internal controls and

Box 2.6. Transparency International's recommendations to strengthen Anti-Corruption Agencies

A 2017 report on Anti-Corruption Agencies (ACAs) in the Asia-Pacific (Bangladesh, Bhutan, Indonesia, Maldives, Pakistan and Sri Lanka) highlighted the need for government and political commitment and derived a series of lessons for improving the performance of anti-corruption agencies.

For governments and political parties:

- The independence of ACAs should be ensured, in terms of the selection and appointment of their leadership and staff.
- The law must grant ACAs extensive powers to investigate, arrest and prosecute.
- ACAs must be allowed full freedom to discharge their legal mandate impartially.
- There must be an independent oversight mechanism to monitor ACAs.
- ACAs must be adequately resourced.

For Anti-Corruption Agencies:

- ACAs must demonstrate their ability and willingness to investigate and prosecute those who are involved in grand corruption, and to impose appropriate sanctions.
- ACAs must lead by example, adopting transparency and integrity best practices.
- ACAs must engage with citizens, through community relations programmes, to educate them and to mobilise support for their activities.

Source: Transparency International, 2017, *Strengthening Anti-Corruption Agencies in Asia Pacific*.

accountability mechanisms, alliances with government and non-government actors, and a focus on preventive and educational efforts in hostile political environments.¹⁰¹ Their effectiveness seems to be dependent on what has been called a favourable “enabling environment” as well as widespread public support and sustained political will to support their activities in the long term.¹⁰²

National anti-corruption strategies

National anti-corruption strategies have been defined as “a country’s comprehensive anti-corruption policy document to coordinate national anti-corruption action.”¹⁰³ They typically define a set of priority objectives, and should include action plans with implementation and monitoring mechanisms.

Box 2.7. Indonesia's Court for Corruption Crimes

Like anti-corruption agencies, specialized courts for trying corruption crimes have been established to isolate corruption cases from systemic corruption and to create expertise to deal with complex corruption cases. Following different models, this type of court has been adopted in the Philippines (1984), Pakistan (1999), Indonesia (2004), Uganda (2003), India (2010) and Malaysia (2010).

Indonesia’s Special Court for Corruption Crimes, established in 2002 as a chamber of the Central Jakarta District Court, was given exclusive jurisdiction to hear the cases prosecuted by the Corruption Eradication Commission (KPK) in order to avoid the risk of potentially corrupt courts. It has special characteristics, including a majority of non-career justices (less likely to be entangled in institutional corruption), strict timelines, and audiovisual recording of its proceedings. This collaboration between the KPK and the Court had a 100% conviction rate in over 250 cases. As the Court faced controversy at the Indonesian Constitutional Court, the national legislature enacted a new statute on the Special Court for Corruption Crimes in 2009. The statute established that the Court would have jurisdiction over all corruption cases (not only those prosecuted by the KPK), and ordered the Supreme Court to establish corruption courts in all provincial capitals within 2 years.

With UNODC support, 120 judges underwent special awareness training and certification for corruption cases. However, after reversal of the Court’s majority of non-career justices, the rate of convictions dropped and several judges in the corruption courts were caught soliciting bribes. Aside from issues about the appropriateness of the conviction rate as a measure of success, the Indonesian corruption courts highlight the importance of building integrity and strengthening multi-actor accountability frameworks in contexts of systemic corruption.

Source: Schutte, S, and Butt, S, 2015, *The Indonesian Court for Corruption Crimes: Circumventing judicial impropriety?*, U4 Brief 5, Bergen, U4 Anti-Corruption Centre.

Article 5 of UNCAC, which requires member states to adopt 'effective, coordinated anti-corruption policies' (see above), has led to the adoption of national anti-corruption strategies in many countries. Further, the Kuala Lumpur Statement on Anti-Corruption Strategies,¹⁰⁴ endorsed in 2013 by the Conferences of State Parties to UNCAC, provided a list of recommendations for the development, design and content, and monitoring and evaluation of national anti-corruption strategies. It called upon Anti-Corruption and National Planning Authorities to promote these recommendations in order to assist members of the executive and the legislature and the judiciary, and the public in general, to better understand and support anti-corruption strategies in their development, design, and implementation and monitoring.¹⁰⁵

According to the desk review conducted for this report, at least 76 countries currently have a single anti-corruption strategy (see Table 2.5). Others, like South Africa, are in the process of developing one. These are typically long-term strategies, ranging from three (e.g., Thailand) to twenty years (e.g., Papua New Guinea).

Despite their popularity, evidence of the success of national anti-corruption strategies is limited.¹⁰⁶ The literature argues that the more the causes of the adoption of anti-corruption measures are tied to temporary incentives, the more likely it is that political will will not be forthcoming or will not persist long enough to make anti-corruption strategies effective. Reforms that respond to scandals and specific political crises and are not anchored on long term goals and strategies tend to become ineffective as the pressures reduce over time and the commitment from the government wanes. Conversely, political commitment and integration into a long-term growth or development strategy (e.g., Colombia, Timor Leste, Malaysia) would increase the potential success of anti-corruption strategies, because it would facilitate the commitment and collaboration of government ministries and agencies beyond the anti-corruption institutions.¹⁰⁷ The literature also highlights that it is crucial for single national strategies to be realistic (avoiding being a 'wish list'), have high-level political support, provide for strengthening capacity for implementation, and include a strong monitoring and evaluation framework.

Box 2.8. Cultivating cultures of integrity to prevent corruption

Effectively preventing corruption requires building public integrity. *Public integrity* is the consistent alignment of, and adherence to, shared ethical values, principles and norms for upholding and prioritising the public interest over private interests in public-sector behaviour and decision-making.¹⁰⁸ It is vital for governing in the public interest and for the well-being of society, and reinforces fundamental values such as the rule of law and respect of human rights.

Public integrity approaches have shifted from ad hoc integrity policies at the entity level to whole-of-society public integrity systems. This approach emphasises promoting cultural change and examining integrity policy-making through a behavioural lens. It considers crosscutting issues and promotes coherence with other key elements of public governance (e.g., effective coordination across levels of government). It analyses the specific integrity risks of sectors, organizations and individuals which result from the interaction between the public sector, the private sector and civil society.

The OECD Recommendation of the Council on Public Integrity provides guidance for developing a public integrity strategy based on three pillars. First, a coherent and comprehensive public integrity system aims to ensure that policy makers develop a set of interconnected policies and tools that are coordinated and avoid overlaps and gaps. Second, the system needs to rely on effective accountability, building on risk-based controls and real responsibility for integrity. The third pillar provides for cultivating a culture of integrity and intends to appeal to the intrinsic motivation of individuals to behave ethically. Countries can take action to engage their citizenry in understanding and upholding their roles and responsibilities for public integrity (e.g., awareness raising campaigns, education for integrity, incentives for responsible business conduct). High-level political and managerial commitment also contributes to set the scene for how integrity is perceived across the public sector and society.

Source: OECD, 2018, input to the WPSR 2019.

Box 2.9. Selective anti-corruption measures

The Organization of American States provides a set of model laws (defined as 'cooperation tools whose provisions reflect the highest international standards in the subject matter that they address and are made available for States to utilize in drafting anticorruption laws') to develop specific legislation that contribute to the fight against corruption in the following areas:

- Declaration of income, asset and liabilities
- Protection of whistle-blowers
- Conflict of interest
- Obligation to report corrupt acts
- Oversight bodies
- Consultation mechanisms
- Monitoring of public affairs
- Government hiring
- Public resources
- Disclosure of assets
- Access to information
- Participation in public affairs
- Assistance and cooperation

Source: OAS, Model Laws and Legislative Guidelines, <http://www.oas.org/en/sla/dlc/mesicic/leyes.html>.

Selective anti-corruption and public integrity measures

Another way of strengthening national anti-corruption frameworks is the adoption of selective anti-corruption measures and tools, instead or alongside broad national laws and strategies (see Box 2.9. for a sample of measures).

Among these measures, the literature tends to highlight income and asset declarations (over 150 countries),¹⁰⁹ whistle-blower protection (over 50 countries, including Argentina, Australia, Bolivia, France, Jamaica, Japan, Malta, Netherlands, United Kingdom),¹¹⁰ prevention of conflict of interest (multiple countries, including Afghanistan, Argentina, Australia, Austria, Barbados, Brazil, Cameroon, Canada, Costa Rica, Croatia,

Greece, Estonia, Ethiopia, Georgia, Italia, Korea, Macedonia, New Zealand, Poland, Spain, UK, USA),¹¹¹ oversight bodies (see below), consultation and participatory mechanisms (see below), regulation of lobbying (e.g., United States, Germany, Australia, Canada, Poland, Mexico, Chile, Netherlands, UK), and addressing transnational bribery (China's Criminal Code; UK's Bribery Act, USA's International Anti-Bribery and Fair Competition Act of 1998, among others).

Countries are taking advantage of information and communication technologies to facilitate the implementation of selective anti-corruption and integrity measures, such as asset declarations in Georgia (Box 2.10) or lobbying registration in Chile (Box 2.11).

Box 2.10. Georgia's online verification mechanism for asset declarations

Georgia's online public officials' asset declaration system has been in place since 2010, and won a UN Public Service Award in 2012. However, no official verification mechanism existed, and verifications were only made through voluntary reviews conducted occasionally by non-governmental organizations.

After a consultative process involving key stakeholders, a new verification mechanism of the system was established. According to the new legislative framework for monitoring the declarations submitted by high-level public officials, verification is now done by crosschecking existing information through different electronic databases. Selection is done in the following ways: (1) constant verification of declarations of top-level officials in positions involving high corruption risks; (2) random selection of declarations through a transparent process based on specific risk-criteria; (3) specific declarations flagged by well-grounded written complaints/information.

The Civil Service Bureau created a special unit to conduct a comprehensive verification process. As of August 2018, more than 60 violations have been identified. The mechanism aims at increasing accountability among civil servants and to foster the implementation of targets specified in SDG16.

Source: Input from UNDP Georgia to the WPSR 2019.

Box 2.11. Regulating lobbying

Lobby regulation is an area in which many countries with solid and effective anti-corruption frameworks still have gaps. The early examples of the USA and Germany, where lobbying regulations were established in the 1940s and 1950s, have not been widely replicated. Only 15 countries have lobbying regulations, and 11 were adopted between 2005 and 2012.

Chile is one of the countries where lobbying regulation has been recently introduced, as part of wider anti-corruption reforms. In response to corruption scandals exposed in 2014, which revealed a system in which meetings between corporate executives and politicians were frequent and allowed the exchange of influence and campaign resources outside of public view, the Lobbying Act was enacted in 2014. The law, included in Chile's first OGP Action Plan, was adopted after a public consultation process that incorporated civil society's concerns.

The act establishes legal definitions for lobbying and active (paid lobbyists and unpaid interest managers) and passive subjects (ministers, vice ministers, heads of departments, regional directors of public services, mayors and governors, regional ministerial secretaries and ambassadors, among others); creates a public register where authorities must disclose information on meetings; and specifies sanctions and fines. It also gives the Council for Transparency the mandate to consolidate data on lobbying activities and make them public via an online platform (InfoLobby), where the numbers of meetings, travels and donations to the authorities covered by the law are periodically published (both in aggregate and by agency). The platform also contains the registration of all lobbyists.

Source: Sahd, J., and C. Valenzuela, *Lobby Law in Chile: Democratizing Access to Public Authorities*, Open Government Partnership, www.oecd.org/gov/ethics/lobbying.htm.

Public integrity tools

Codes of conduct are becoming increasingly common. A code of conduct is a "statement of principles and values that establishes a set of expectations and standards for how an organisation, government body, company, affiliated group or individual will behave, including minimal levels of compliance and disciplinary actions for the organisation, its staff and volunteers."¹¹² While most are rule-based, often relying on "core values" of an institution, they are also moving into positively promoting ethical conduct.¹¹³

These integrity tools are preferred by some because of a concern that mechanisms based on controls and sanctions may "crowd out" authentic ethical behaviour, promoting an instrumental stance towards ethics in public office.¹¹⁴ The literature suggests that including both aspirational goals (values) and operational guidelines, especially when they are accompanied by enforcement mechanisms, can be more effective.¹¹⁵ A sample search identified 31 different general codes of ethics for the public/civil service from 29 countries plus the UN and the European Union, 6 of which were adopted before 2000, 11 between 2000 and 2009, and 14 after 2010.¹¹⁶

Another well-known tool for promoting ethical behaviour is the signing of integrity pacts (as in Sierra Leone and Mexico),¹¹⁷ in which public agencies and their service providers or contractors formally commit to comply with best practices and transparency in contracting, sometimes with civil society organizations providing monitoring.

2.3.2. Indirect anti-corruption strategies

Indirect anti-corruption strategies include measures aimed at making public institutions more effective while reducing opportunities and incentives for corrupt behaviour (e.g., limiting discretion, red tape and opaqueness). Reforms expected to have anti-corruption effects include public sector and civil service reforms, public financial management, and social accountability. In fulfilling their responsibilities, Supreme Audit Institutions (SAIs) can also contribute to the discovery and reduction of corruption.

Public financial management¹¹⁸

Public financial management (PFM) includes the laws, rules, systems and processes to mobilise and collect revenue (e.g., taxation and customs), formulate the budget and allocate public funds, implement the budget and undertake public spending (e.g., payroll and procurement), and account for funds and audit results.¹¹⁹

Corruption in PFM undermines public confidence in government, affects the delivery of services and the provision of public goods, hinders social and economic development, creates inequality, and weakens the rule of law. For example, higher transaction costs created by corruption in customs constrain competitiveness, and corruption in budget management undermines the legitimacy and effectiveness of resource allocation.¹²⁰

Weak PFM systems create opportunities for corruption.¹²¹ Corruption emerges in the relations among the actors in the PFM cycle, including members of government, parliament, other state entities (e.g. tax authorities, central banks and auditors), and officials in local and regional governments. Corruption in PFM has mostly been analysed from a principal-agent perspective, which focuses on how political decisions are made, how they can be captured by specific groups and interests, and how public administration implements them.¹²²

PFM reforms have typically addressed corruption as a technical and administrative issue. These reforms have focused on reducing discretion, improving transparency in administrative procedures, and standardising and automatising processes. They also include better monitoring and enforcement of tougher sanctions. However, PFM corruption is a political problem.¹²³ PFM reforms require political support and consideration of broader governance and political issues. A distinctive feature of PFM reform is that international standards exist for the entire cycle. See Box 2.12.

Anti-corruption PFM reforms can be classified into five main types.¹²⁴ First, reducing technical complexity, including information and communication systems. Second, simplifying financial regulations where feasible and coherent, but particularly in high risk and high value areas. Third, enhancing transparency: government information systems must disclose key policy decisions and financial performance data. Fourth, providing the public with access to channels to ensure value for money and improve probity in service delivery (e.g., complaint mechanisms). Finally, strengthening internal and external audits, ensuring access to government information and the full disclosure of the reports to the public. They have benefitted from the development of specific measurement tools and technological advances, which also contribute to generating evidence on the effectiveness of reforms.¹²⁵

Empirical evidence indicates that domestic economic and political factors are the most important for the quality of PFM systems,¹²⁶ and thus for addressing corruption. It shows that PFM reforms are effective in reducing corruption in public administration,¹²⁷ but the evidence for specific types of PFM reforms is less consistent.¹²⁸

Box 2.12. Selected PFM international standards

The **GIFT High-Level Principles on Fiscal Transparency** were acknowledged by the UN General Assembly in 2012 (UNGA Resolution 67/218). This resolution encouraged member states to “intensify efforts to enhance transparency, participation and accountability in fiscal policies, including through the consideration of the principles set out by GIFT.” In 2016, the new Principles of Public Participation in Fiscal Policy were launched.

The **Public Expenditure and Financial Accountability (PEFA)** assessment framework (developed by the IMF and the World Bank in conjunction with the EU, DFID and other bilateral donors) provides a set of 31 standardised high-level indicators to measure the performance of a PFM system. The framework was revised in 2016. It assesses seven pillars: 1. Budget reliability; 2 Transparency of public finances; 3 Management of assets and liabilities; 4 Policy-based fiscal strategy and budgeting; 5 Predictability and control in budget execution; 6 Accounting and reporting, and 7. External scrutiny and audit. Since 2005, some 300 PEFA assessments of national and sub-national PFM systems have been undertaken in over 100 countries. The PEFA framework has gained wide recognition and provides a good guide to the status of PFM systems.

The **United Nations Commission on International Trade Law (UNCITRAL) Model Law on Public Procurement** (revised in 2011) reflects best practice in the area of public procurement from around the world and can be adapted to local circumstances. This Model Law is supplemented by a Guide to Enactment, a comprehensive tool which provides background and explanatory information on policies in the UNCITRAL Model Law, to discuss objectives and to advise on options. These resources have been used extensively as a benchmark for assessing procurement laws.

The **Open Contracting Data Standard (OCDS)**, which ensures the transparency and data quality of e-procurement systems, is a globally recognised benchmark for the procurement cycle.

Source: see footnote.¹²⁹

In public procurement, corruption risks are related to lack of transparency, access to information, accountability, and control at each stage of the process.¹³⁰ Article 9 (1) of UNCAC aims to prevent corruption in procurement by promoting disclosure of information, establishing prior conditions for participation, and using objective and predetermined criteria for decisions.¹³¹ The use of IT systems for addressing corruption in procurement has gained wide attention. E-procurement platforms, public announcements about e-procurement processes and bidding results, as well as online mechanisms to monitor and evaluate e-procurement contracts, have been widely adopted. The 2018 e-Government Survey shows that 130 out of 193 United Nations Member States have e-procurement platforms in place compared to only 98 in 2016.¹³² In 2018, 59% of Member States (compared to 40% in 2016) provide online announcements and share results of the bidding processes, as well as provide information for monitoring and evaluating public procurement contracts.

There is consistent evidence of the effectiveness of procurement reforms for addressing corruption. Cross-country studies suggest that robust procurement systems are associated with lower corruption.¹³³ The evidence suggests a positive effect of reforms that aim to enhance monitoring, oversight and transparency, particularly when combined.¹³⁴ Increased monitoring and auditing of procurement officers, increased publicity in procurement, and open and non-discretionary processes also seem to have positive effects.¹³⁵ Governments are combining some of these measures in what is called “open contracting.”¹³⁶ Country-level case studies provide evidence of successful procurement reform in countries like Austria, Bulgaria, Chile, the Czech Republic, Georgia, India, Korea, Slovenia, and Portugal.¹³⁷ Some experiences include civil society engagement through procurement monitoring and oversight.¹³⁸

Conditions for the success of e-procurement reforms include strong government leadership, appropriate implementation framework (e.g. procurement policy, legislation, capacity building, standards), infrastructure development (connectivity), complaint mechanisms, and oversight over collusion and bid rigging.¹³⁹ However, there is no rigorous evidence on the effect on corruption. Given the cost of IT-based tools, the cost-benefit of e-procurement reforms is an important issue for which there is no evidence yet.

Social accountability

Social accountability initiatives have multiplied since 2000. They aim to enhance accountability and development outcomes through civic engagement and government responsiveness. They encompass multiple mechanisms, such as citizen monitoring and oversight, feedback on service delivery, and public information access and dissemination. Information and communication technologies, including mobile applications, have supported innovative ways of addressing corruption through citizen engagement, monitoring and oversight.

Although still contested, the evidence suggests that social accountability mechanisms can have an impact in reducing corruption. Context is key for their effectiveness. The conditions that support success include: focusing on issues that are relevant to the targeted population; targeting of relatively homogenous populations; supporting populations to be empowered and have the capacity to hold institutions accountable and withstand elite capture; synergies and coalitions between different actors; alignment between social accountability and other reforms and monitoring mechanisms; credible sanctions; and functional and responsive state institutions.¹⁴²

Box 2.13. Innovative social accountability tools using mobile technology



Phones Against Corruption in Papua New Guinea is a corruption reporting tool based on anonymous mobile messaging. It was recently awarded the Sheikh Tamim Hamad Al Thani International Anti-Corruption Excellence Award, under the Anti-Corruption Innovation category.¹⁴⁰

In the Philippines, DevelopmentLIVE is a mobile phone application for Android, which allows citizens to monitor and provide feedback on local development projects. It is currently being pilot tested across schools and municipalities, and will be rolled out to 500 schools and 1300 municipalities by 2019. DevLIVE has also been included as a government commitment in the forthcoming OGP national action plan.¹⁴¹

Source: Contribution by UNDP to WPSR 2019.

Table 2.6.

Examples of social accountability initiatives and effects on corruption

Type of mechanism	Area	Countries	Effects
Information campaigns ¹⁴³	Education	Uganda & Madagascar	Constrain the capture of public funds
Access to information laws ¹⁴⁴	Public services	New Delhi (India)	Use of ATI law is almost as effective as bribery in helping slum dwellers access a basic public service (ration cards).
Freedom of the press ¹⁴⁵	Corruption	Americas (Argentina, Canada, Ecuador, Venezuela, Brazil, Colombia, Mexico, United States); Africa (Ghana, Kenya, Tanzania); Europe (United Kingdom, Italy, Russia); Asia (Vietnam)	Increased press freedom reduces corruption.
Citizen report cards ¹⁴⁶	Public services	Bangalore	Exposure of irregularities led to property tax reforms which reduced opportunities for corruption.
Citizen monitoring ¹⁴⁷	Education	Philippines	Reduce corruption.
CSO engagement ¹⁴⁸	Corruption	Statistical study	Positive relationship between the strength of civil society and the mitigation of corruption.
Social accountability training (providing monitoring skills and promoting reporting) ¹⁴⁹	Several types of projects (teachers' houses, livestock provision, fencing and enterprise development)	Uganda	Reduced mismanagement, improving performance, in corrupt areas.

Source: see footnotes in the table.

While the evidence on the direct impact of transparency and access to information on corruption remains inconclusive, they are important for the effectiveness of social accountability in general. Some evidence suggests that the media play an important role in supporting other social accountability mechanisms. There is also evidence of interactions, for example showing that the effect of freedom of the press on corruption is amplified with effective institutions of horizontal accountability (e.g., independent judiciary and strong parliaments), while electoral accountability seems to have little effect on corruption.

Civil society organizations (CSOs) can contribute to reducing corruption by strengthening accountability systems. Still, such positive impact requires capacity to influence service providers, the combination of broad-based community mobilisation with professionalised CSOs, and engagement between state and civil society actors.

The evidence on the effectiveness of community monitoring is mixed. Crucial contextual factors that have been linked to lack of success include elite capture and collective action problems related to socially and economically fragmented

societies. Community monitoring for anti-corruption is also less effective when the issues monitored do not affect citizens' interests directly. Thus, effective monitoring depends on citizen's incentives and not merely on information.

Supreme audit institutions

Supreme audit institutions (SAIs) are important guardians of accountability and key institutions of national integrity systems. The International Organisation of Supreme Audit Institutions (INTOSAI) has identified assessing and supporting the implementation of SDG 16 as one of the areas where SAIs can contribute to the follow-up and review of the SDGs.¹⁵⁰

SAIs can contribute to corruption prevention by improving transparency and accountability, strengthening good governance and limiting opportunities for corrupt practices.¹⁵¹ As identified in INTOSAI's guideline for auditing corruption prevention (ISSAI-5700), SAIs can contribute by incorporating corruption and wrongdoing issues in SAI's routine audit work; raising public awareness of corruption through timely disclosure of audit findings; improving methods and tools for

combatting corruption; providing means for whistleblowers to report instances of wrongdoing; and cooperating with other institutions.¹⁵² SAIs can also focus their audit plans on areas and entities prone to corruption (e.g., in 2017, Costa Rica's SAI audited 80% of high corruption risk entities),¹⁵³ and evaluate the effectiveness of financial and internal control systems,¹⁵⁴ as well as anti-corruption systems, strategies and programmes.

Audit reports are a critical source of data for identifying instances of corruption in key SDG areas at different levels (e.g., service delivery, procurement, organizational resources) and for assessing whether corruption issues are being addressed by authorities.¹⁵⁵ Moreover, some SAIs are expected to collect data on corruption when a country has an anti-corruption strategy or policy in place, or the country is signatory of a binding international anti-corruption instrument (e.g. UNCAC). In some countries, the SAI is the state entity responsible for receiving and managing public officials' assets declarations (e.g., Costa Rica, Paraguay).¹⁵⁶

Levels of SAI activism regarding corruption vary across contexts.¹⁵⁷ One factor that explains this variation is SAIs' mandate to undertake corruption investigations. In 2017, most SAIs (77%) had a mandate to share information with specialized anti-corruption institutions, 55% to investigate corruption and fraud, and 39% to exercise oversight of national institutions whose mandate is to investigate corruption.¹⁵⁸ Eighteen percent of all SAIs have the power to sanction corruption-related cases, while SAIs without jurisdictional powers will pass the suspicions of corruption onto law enforcement bodies. Similarly, 26% of SAIs are mandated to carry out jurisdictional control and to judge accounts issued to public institutions and companies. Globally, 37% of SAIs, mainly in developing countries, have the mandate to sanction officials responsible for mismanagement. Even without an investigation mandate, SAIs may perceive that anti-corruption is part of their general obligation to oversee public resources. Major corruption scandals may also move the SAI to focus on corruption, or parliament may expect the SAI to play a role in detecting and preventing corruption (e.g., Norway).¹⁵⁹

However, there are some challenges to SAIs' anti-corruption role. As audits focus on systems and entities (not individual practices), SAIs may see investigating corruption as falling outside of their audit competence or feel more comfortable with corruption prevention. Also, SAIs often perceive the task of detecting corruption as too resource intensive, and an area where it is difficult to show results. Moreover, coordination with other entities (the police or the judiciary) to investigate and enforce sanctions is challenging in certain contexts.¹⁶⁰

Despite the challenges, there are good examples of SAIs' contributions to detecting and preventing corruption.¹⁶¹ In Korea, the SAI assesses the application of integrity policies at the ministry level as part of other mandated audits. SAIs conducting similar audits include Brazil, Poland, Portugal and

Sweden, among others. In Brazil, the SAI (*Tribunal de Contas da União*, TCU) has developed a handbook on auditing fraud and corruption and set up a specialized internal unit (Seccor).¹⁶² Recent work includes a systematic assessment of corruption risks in federal government entities (see Box 2.3).

SAIs also evaluate the design and quality of anti-corruption frameworks at a whole of government level (e.g., Poland, EU, the Netherlands, USA, Canada, Mexico). For example, in 2012 the European Court of Audit (ECA) analysed the conflict of interest regimes in four European agencies and recommended to develop a comprehensive regulatory framework.¹⁶³ Poland, Mexico and Colombia's SAIs, among others, have conducted evaluations of national anti-corruption programmes across ministries and central institutions.

The Netherlands' Court of Audit conducted an audit of integrity management in central government in 2009.¹⁶⁴ The audit found that soft controls have more impact on integrity perception than hard or general controls. It also identified the need to improve communication on integrity policy, rules and procedures, and to pay more attention to integrity culture and behavior such as tone at the top and ethical guidance of management. Based on this work, a self-assessment integrity tool for SAIs (IntoSAINT) was developed to support the implementation of SAIs' code of ethics.¹⁶⁵

The INTOSAI Development Initiative (IDI) has a global capacity development programme to support SAIs in conducting performance audits of national anti-corruption frameworks, combining both a systemic and a sector approach. The programme has issued a guidance to conduct performance audits on anti-corruption frameworks.¹⁶⁶

In the context of the SDGs, SAIs are collaborating with UNODC on an assessment of information technology (IT) procurement linked to chapter 2 of UNCAC. Building on the corruption risk model developed by SAI Hungary, and information from audit reports from 15 countries, the study aims to assess the effectiveness of preventing corruption risks in IT procurement.¹⁶⁷ Further, the regional organization of African SAIs (AFROSAI) has conducted a coordinated audit on corruption as a driver of illicit financial flows in 2018.¹⁶⁸ The audit assessed the extent to which African governments had implemented international anti-corruption instruments (the African Union Convention for the Preventing and Combatting of Corruption and UNCAC) regarding asset declaration systems and public procurement.

SAIs are among the few anti-corruption institutions for which there exists some consistent (even if small) evidence of positive effect on tackling corruption.¹⁶⁹ A meta-evaluation found SAIs to be more effective at reducing corruption than other anti-corruption institutions such as anti-corruption authorities.¹⁷⁰ SAIs' effectiveness depends on their organizational capacity and resources and on the governance environment in which they operate.¹⁷¹ Receiving information from other entities and

effective legislative oversight following audit recommendations, as well as the ability to impose sanctions, are essential for audit reports to have an effect.

Specialised audits, such as forensic and performance audits, seem more effective in detecting and preventing corruption than other audits. However, audits must be combined with other instruments such as disclosure of information (e.g., through media) and credible sanctions of those responsible for corrupt transactions.¹⁷² For example, in Argentina, specialised audits of hospital accounts and monitoring of procurement officers reduced procurement prices by 10%.¹⁷³ In Brazil, increased risk of random audits of municipalities reduced the share of resources involved in corrupt procurement by 10% and the percentage of procurement processes with evidence of corruption by 15%.¹⁷⁴ These audits increased the probability of legal action by 20%.¹⁷⁵ Also, municipalities that had experienced a previous audit committed 8% fewer acts of corruption. It was estimated that audits reduced corruption by 355,000 Brazilian reais (approximately USD 94,300)¹⁷⁶ per year per municipality.¹⁷⁷

2.3.3. Anti-corruption at the local level

Anti-corruption reform at the subnational level can contribute to accelerate the implementation of SDG 16.5.¹⁷⁸ Local and regional governments across the world are increasingly

committed to reconnecting with citizens, preventing corruption and increasing accountability. Many local governments have adopted anti-corruption strategies and measures, and work actively on different initiatives to advance SDG 16.5.¹⁷⁹

Some countries have recognised the importance of developing sub-national anticorruption strategies, provide support to local governments, and are experimenting with different mechanisms for enhancing coordination of anti-corruption measures between levels of government. For example, in Colombia, the law to strengthen the mechanisms for preventing, investigating and sanctioning acts of corruption (Ley 1474 de 2011) requires every national, state and local government agency to develop a yearly anti-corruption and citizen service plan. Colombia's Ministry of Transparency provides methodological support and monitors these yearly plans.¹⁸⁰

Initiatives related to SDG 16 at the local level have focused on promoting a concept of open government that includes the main principles to prevent corruption. An open local government is: transparent, providing information about its actions, budget and performance; accountable before its citizens, responding to their needs; inclusive and participatory, counting on civil society and citizens to jointly create solutions, and innovative, developing actions that take advantage of citizen's knowledge and new technologies.¹⁸¹

Box 2.14. How are local governments addressing corruption in the framework of the SDGs?

Many mayors, governors and local governments across the world are committed to fighting corruption, but they need updated tools and mechanisms to implement open government policies and to change the way public administration works. To support local governments, the Spanish Federation of Municipalities and Provinces, together with UN-Habitat Local Government Unit developed a strategy to create awareness about the need to fight corruption in cities.

This process culminated in 2017 with the creation of the Community of Practice on Transparency and Open Government within United Cities and Local Government (UCLG), the largest local government network gathering more than 250,000 members, from small towns to metropolis to national and regional associations of cities. The Community of Practice is open not only to UCLG members, but to institutions and partners committed to applying the open government principles.

In recent years, actions included participation for the first time of the local government constituency in key events such as the Transparency International Anti-Corruption Conference (Putrajaya 2015 and Panama 2016), the Open Government Partnership Summit in Paris in 2015, the Conference of the Parties of UNCAC in Vienna in 2015 and the promotion of the issue in major local government gatherings, such as Africities (Johannesburg, December 2015), UCLG Congress (Bogota 2016) or Metropolis (Montreal 2017).

Local governments have also played an active role during the last two-year edition of the UN International Anti-Corruption Day, launching the twitter campaign #commit2transparency, disseminating a message of world Mayors (<https://www.youtube.com/watch?v=76EHVqZJKYc>), and approving the Hangzhou Statement endorsed by all UCLG members (https://www.uclg.org/sites/default/files/hangzhou_statement_anticorruption_hangzhou_2017.pdf). Important partnerships have emerged, specially between the UCLG Community of Practice and the UNODC, Transparency International, and OGP, which has developed a specific "Subnational Government Pilot Program" recognizing innovation at the local level.

Source: Contribution by UN-Habitat and the Spanish Federation of Municipalities and Provinces.

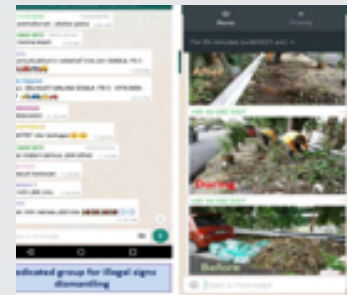
Box 2.15. How are cities and local governments addressing corruption? Some innovative solutions across the world

Cities and regional governments in all continents are making corruption prevention a priority in urban development and finance. The following are examples of how cities are addressing corruption through increased transparency, citizen participation and innovative use of technologies. Since corruption is difficult to detect, hard to police, and even harder to eradicate once a culture of bribery has taken hold on society, new technologies can be efficient tools to eradicate corruption, facilitating rapid collection of fees and local taxes, geolocating transactions, and allowing information to flow between local government and citizens. This new level of public scrutiny can help decision-makers to boost their capacities in fighting corruption.

MBacké, Senegal (300,000 inhabitants), implemented a new tax collection system to collect revenue related to roads, markets stalls, parking, and slaughterhouses. The YTax system, developed by the NGO Enda ECOPOP is a SMART and collaborative system to improve the mobilization of local resources, reinforce transparency and fight fiscal evasion. The tool operates through a cellphone and a mini printer that issues receipts in real time. It is used by local collectors at municipal markets and bus stations. Taxes are parameterized in the device and the terminal allows locating by GPS the place where the collection was made. Every time a transaction is made, officials can visualize the place and the amount charged, tracking exactly how much money is collected and where. The municipality can follow in real time the operations of collecting tax resources on the municipal territory. More information: <http://www.uraia.org/en/library/inspiring-practices-catalogue/yelen-tax-ytaxenda-ecopop-senegal/>



Petaling Jaya, Malaysia (198,000 inhabitants), has been using WhatsApp as a platform to monitor in real time the performance of contractors dealing with waste management collection and cleaning of public spaces. WhatsApp helps to address faster the requests and complains from the citizens as well as possible damages and failures of the services. This app, used as a municipal management tool, has improved efficiency and transparency in public service delivery, as it detects in real time where the problem happens and brings the citizen in direct contact with the municipality, which is able to react and pressure the contractor, preventing bribes or direct payment of service between the citizen and the contractor in charge of public services. <http://my-pj.info/>



Montreal, Canada (1,700,000 inhabitants), publishes all the information related to public procurement through its portal "Overview on contracts" (<https://ville.montreal.qc.ca/vuesurlescontrats>), including full information about the 95,000 contracts between the municipality and its different providers since 2012. Full transparency allows increased citizen supervision but also a better overview from local leaders and public officers about how the different budget chapters interact with each other, providing information about possible double expenditures and comparing prices between the different services. The system complements the city open data policy, as well as the capacity of citizens to address the City Ombudsman in person in order to have direct information on how the municipality uses its taxes. It is also a recourse for those who believe that they are adversely affected by a decision of the City of Montreal (<https://ombudsmandemontreal.com/en/>).



Santa Fe, Argentina (900,000 inhabitants), has published an interactive map of the city showing all the ongoing public works, including road repairs, building construction, new lighting, etc. Citizens can check all the public works in their vicinity and access information regarding the cost, the date for implementation and the contracting process. The system allows citizens to report any issue or question directly to the municipality, where complains are registered, monitored and reported (<http://santafeciudad.gov.ar/blogs/obras/>).



Source: Contribution by the Uraia Platform, an initiative by UN-Habitat and the Global Fund for the development of cities - FMDV.

2.4. Integrating anti-corruption in sectors

Given the widespread threats of corruption to sustainable development, anti-corruption policies should be adopted broadly in SDG related work. Target 16.5 must be incorporated into other SDG areas to ensure that progress is made on all SDGs. This requires breaking down sectoral siloes and integrating the anti-corruption and sustainable development agendas.¹⁸² However, while its cross-cutting nature is recognized, target 16.5 has seldom been substantially and explicitly linked to other SDG targets.

The integration of anti-corruption policies and measures into sectors can contribute to addressing corruption in order to ensure progress in different SDGs. Some anti-corruption measures are aimed at addressing corruption at the systemic level or the whole of public administration. However, a large portion of public budgets is invested in specific sectors (e.g., extractive industries, infrastructure, health, education), which are highly vulnerable to embezzlement, leakages and other forms of corruption.¹⁸³ In consequence, there has been increasing attention to addressing corruption in specific sectors through measures that respond to the characteristics and risks of each sector. Corruption control at sector level is one of the most direct and tangible ways to improve the wellbeing of the population.¹⁸⁴

2.4.1. Approaches for integrating anti-corruption in sectors

Although it has both advantages and disadvantages (see Table 2.7), the integration of anti-corruption in sectors fits well with the integrated approach of the 2030 Agenda, since it aims to reduce corruption within sectors in order to achieve strategic objectives

in those sectors (e.g., better health, education, improved access to water). Many governments are integrating measures to reduce vulnerabilities to corruption in sector strategies, policies and programmes in different SDG areas.¹⁸⁵

There are two main ways to integrate anti-corruption in SDG areas: systematically mainstreaming anti-corruption measures in sectors, and implementing focalised anti-corruption approaches in specific processes or sub-systems in a given sector. A version of the second approach is to implement pilots at the sector level, which can be scaled up if successful.

Systematically mainstreaming anti-corruption in sectors involves a comprehensive and gradual effort, usually initiated from the top-down, which involves: raising awareness about corruption in the sector; conducting a sector specific diagnostic to identify corruption risks and vulnerabilities; set a strategy for addressing corruption, identifying priorities, mitigating measures and monitoring guidelines; implementing the strategy, and monitoring and evaluating to adjust the process. A good example is the development of sectoral anti-corruption strategies. Sector-wide anti-corruption strategies are not common yet. Selected examples for different sectors are presented below.

In some countries, rather than a sector strategy, a national anticorruption strategy includes a focus on, or prioritises, one or more sectors. In other countries, the national anti-corruption strategy provides a framework for the development of sectoral strategies. Most of the sectoral anti-corruption strategies are found in the health sector, followed by education. Both sectors are intensive in the use of public resources and have large and complex structures that can create opportunities for corruption and mismanagement. Some of the lessons learned from sectoral anti-corruption strategies are relevant in the context of the SDGs (see Box 2.16).

Table 2.7.

Pros and cons of sectoral anti-corruption mainstreaming

Advantages	Disadvantages
<ul style="list-style-type: none"> ✓ Considers the specific characteristics of the sector and how it works. ✓ Allows government to focus on high risk or priority sectors (e.g., based on the volume of public resources), making anti-corruption approaches more efficient and potentially cost-effective. ✓ Produces concrete results (e.g., improved service delivery) and may have spill-over effects in other sectors. ✓ Reforms at sector level may be more feasible, as political resistance may be lower or ad hoc windows of opportunity may emerge. 	<ul style="list-style-type: none"> ✓ Risk of losing sight of broader governance and corruption problems (e.g., political corruption). ✓ Sectoral successes may be less sustainable in high corruption contexts (e.g., removal of high-level officials may endanger sector reform). ✓ Sectoral approaches may displace corruption from one sector to another, or from visible to less visible practices within the same sector. ✓ Requires new skills, capacities and ways of operating from sectoral staff, who may resist sectoral approaches and avoid committing to anti-corruption objectives.

Sources: Guillan Montero, A.; F. Boehm, 2014, Mainstreaming anti-corruption into sectors. Practices in U4 partner agencies, *U4 Brief*, February, Bergen, U4 Anti-Corruption Centre.

Table 2.8.**Examples of sectoral anti-corruption strategies**

Health	Afghanistan (2017-2020); Colombia (2013, annual)*; Croatia (2015, Health section in the NACS); Germany (2016); Grenada (2013); Lithuania (2015-2020); Morocco (2008-2012)†; Mozambique (2014-2019)**; Poland (2017, Health section in the NACS); Romania (2012-2017, 2016-2020, Health priority in NACS)
Education	Mozambique (2011); Peru (2017); Serbia (2013-2018)‡
Water	Mozambique (2011)
Police	El Salvador (2017), Colombia (2013)

Source: Author's elaboration.

*Colombia's Public Service Regulations¹⁸⁶ require public agencies to develop a yearly anti-corruption and citizen service plan. These agencies also present follow up reports on the plan and have transparency obligations.

** Mozambique's 2007 Action Plan for the implementation of the National Anti-Corruption Strategy established action in five priority sectors: Justice, Finance, Interior, Education and Culture, and Health. Anti-corruption measures are included in the Health Sector Strategic Plan (2014-2019), under "Integrity, Transparency and Accountability."

† In Morocco, the Instance Centrale de Prévention de la Corruption opted for adopting a series of anti-corruption sector strategies. The sectors of health, transportation, real estate and education were selected as the highest priorities.

‡ Serbia's National Anti-Corruption Strategy (2013-2018) and the Action Plan include education among priority sectors.

Box 2.16. Anti-corruption water sector strategy in Mozambique

Following the results of a National Survey on Governance and Corruption (2004 and 2011), the Mozambican government developed a suite of anti-corruption laws, institutions, instruments, and strategies, including a framework anti-corruption law in 2004. As part of its overall public sector reform, the government published guidelines for the development of a national anti-corruption strategy in 2005. In 2008, Mozambique ratified UNCAC and set up a dedicated anti-corruption unit to investigate abuses (Central Office for Combating Corruption, or GCCC by its Portuguese acronym). The national anti-corruption strategy recognises that sectors are at the heart of achieving real progress in combating corruption. The development of a sector-specific anticorruption strategy for the water sector was initiated and funded by the National Water Directorate, and had the technical support of the Water Integrity Network.

Although the strategy development process was imperfect (due to sector fragmentation, limited resources, implementation delays, and capacity constraints), and civil society engagement and political leadership were limited, the strategy led to some good examples of improved accountability and information dissemination undertaken by different actors. Some lessons learned from this experience are particularly relevant in the context of SDG implementation.

First, leadership and clear mandates are needed for ensuring commitment and facilitating coordination. High-level political leadership is essential to support the commitment of officials and technical personnel within government departments. Involving sector leaders with clear formal mandates through a multi-stakeholder reference group under the umbrella leadership of the ministry of public works and housing in collaboration with the ministry of state administration was critical to implement the strategy and action plan. Second, the importance of inter-sectoral links. In the context of decentralised service delivery, the engagement of political and administrative structures of local government through the ministry of state administration (or an equivalent) and local government associations was crucial. Third, the need to coordinate and engage actors at different levels of government. Processes led by national governments should be complemented by locally-driven accountability processes that engage non-state actors. Also, decentralised information sharing improves accountability in public administration. Fourth, multi-stakeholder processes are complex, expensive, and time consuming; require solid networking and facilitation skills, and consistent efforts to maintain momentum and provide feedback to stakeholders.

Source: Potter, A., and J. Butterworth, 2014, Mainstreaming anti-corruption initiatives: Development of a water sector strategy in Mozambique, *U4 Practice Insight 2*, Bergen, U4 Anti-Corruption Centre.

Integrating anti-corruption measures into specific sector processes or subsystems is used more extensively than systematic anti-corruption mainstreaming, since it requires fewer resources and may find more windows of opportunity, even in challenging contexts. Interventions to address corruption vulnerabilities into processes and systems can be classified based on their nature. These measures aim to enhance transparency, integrity, accountability and people's engagement within sector processes and systems to address specific corruption vulnerabilities. Some of these measures are related to voluntary multi-stakeholder processes and initiatives (for selected examples of sectoral multi-stakeholder initiatives, see Table 2.9.)

Since corruption is present in all sectors, measures and tools developed for tackling corruption in public administration generally can and should be used in sectors. Both cross-cutting anti-corruption interventions and sectoral policy instruments must be consistent for addressing corruption more effectively. For example, experts have noted that illegal logging in Indonesia could be more effectively reduced by indicting perpetrators not only using the Forestry Law but also the Anti-Corruption Law when the connection to losses in state revenue can be proved.¹⁸⁷ Although anti-corruption legislation is not generally operationalised at the sector level, in some countries it enables the role of anti-corruption bodies in specific sectors (e.g., Nigeria, Sierra Leone).¹⁸⁸

At the sector level, enhancing transparency and oversight should also consider specialised oversight bodies (e.g., UK

Counter Fraud Service for the health sector) as well as sector-specific regulators which monitor and audit public entities. For example, in the water sector, the role of sector regulators is one of the factors, together with enhanced transparency and integrity measures of private providers, which has been related to improved efficiency in service provision in four Latin American cities (Medellin, San Pedro, Quito and Comayagua).¹⁸⁹

In some sectors, interventions have aimed to tackle corruption by increasing competition within the sector (for example, through public-private-partnerships, subcontracting service delivery, privatizing services).¹⁹⁰ However, these interventions have their own vulnerabilities to corruption, which must be addressed, for example by increasing transparency and information disclosure in public-private partnerships in infrastructure.¹⁹¹

Some anti-corruption interventions at the sector level may be initiated and implemented as pilots, often with a bottom-up approach, starting at the local level and involving civil society organisations and non-state actors. Reform opportunities may open more easily at the local level, especially in the context of decentralised service delivery sectors (education, water, health) or even infrastructure. In some countries, specific sectors are prioritised to implement integrity pilots (e.g., Colombia has prioritised extractive industries and the pharmaceutical subsector of the health system¹⁹²). Some of these pilots may become good practices that can then be replicated, demonstrated and scaled up.¹⁹³ Annex 1 presents an overview of anti-corruption measures in selected sectors.

Table 2.9.
Examples of voluntary multi-stakeholder initiatives in sectors

Initiative	Year	Aim	Sector
Extractive Industries Transparency Initiative (EITI)	2003	Voluntary certification program for revenue transparency in the extractive industries through publication and audit of company payments and government revenues from oil, gas and mining. While EITI is implemented by law, this process is overseen by a local multi-stakeholder group in each respective country. Independent consultancies evaluate performance.	Extractives
Medicines Transparency Alliance (MeTA)	2008	Improve transparency and accountability in the pharmaceutical system to have a positive impact on access to medicines. Data disclosure and transparency in data collection and dissemination in the following areas: i) quality and registration status of medicines; ii) availability of medicines; iii) price of medicines; and iv) promotion of medicines.	Health
Construction Sector Transparency Initiative (CoST)	2008	Works with governments, industry and local communities to get better value from public infrastructure investment by increasing transparency and accountability. It promotes transparency by disclosing data from public infrastructure investment.	Construction
Open Government Partnership	2011	Brings together government reformers and civil society leaders to create action plans that make governments more inclusive, responsive and accountable.	Cross-cutting-public sector

Source: Author's elaboration.

2.4.2. Evidence of effectiveness of anti-corruption interventions in sectors

Evidence of the effect of anti-corruption interventions in specific SDG issue areas is still limited.¹⁹⁴ A recent 2016 review for the health sector,¹⁹⁵ for example, found that only 9 studies met the criteria for establishing empirical evidence for the effectiveness of anti-corruption interventions and only one case showed high-certainty evidence.¹⁹⁶ According to experts,¹⁹⁷ this lack of evidence could be the result of inadequate enforcement, particularly for cases of corruption across jurisdictions, which require international cooperation. Poor monitoring and evaluation are also a contributing factor.

Although the evidence on the effectiveness of specific types of anti-corruption reforms is limited and often inconsistent (contested evidence or mixed results of positive and negative effects), there are examples of effective anti-corruption interventions in sectors. The evidence shows that the combination of different anti-corruption interventions is likely to achieve stronger results in reducing corruption.¹⁹⁸ The measures that have been found to have more potential to effectively address corruption in sectors include public expenditure tracking tools, specialised audits and, under certain conditions, selected social accountability measures in combination with other interventions.

Evidence of the effective anti-corruption results of social monitoring and accountability initiatives is contested, but indicates that, under certain conditions, social accountability measures can have a positive impact on corruption in sectors. This positive effect has been found, for example, in infrastructure projects.¹⁹⁹ Participatory budgeting has also been found to have a positive impact in exposing corruption in health.²⁰⁰ Information and media campaigns have had a positive effect in reducing the capture of public funds in education and improving health service delivery.²⁰¹ Some experimental studies also find positive effects of the use of access to information legislation on reducing corruption in social programmes.²⁰²

The combination of community monitoring and non-financial incentives (e.g., diminished career prospects) and institutional monitoring with financial incentives (e.g., wage reduction) has also been found to have positive effects on corruption across sectors.²⁰³ Effective implementation is important to maintain these positive effects over time.²⁰⁴ The effect of decentralisation on corruption depends on the capacity of sub-national governments, the engagement of communities in planning and monitoring, local accountability structures, and the extent to which there is a free press, among other factors.²⁰⁵

Evidence indicates that the effect of anti-corruption measures may be heterogeneous across SDG areas. For example, in Brazil, increased probability of an audit at the municipal level had a deterrent effect in procurement but not in health care.²⁰⁶

Therefore, increasing the likelihood of an audit is not sufficient to deter rent-seeking if potential sanctions and the probability of sanction conditional on detection are too low.

Moreover, the effective reduction of corruption does not always improve sector outcomes. Evidence from the same programme of audits at the local level in Brazil found that “cracking down corruption may hurt service delivery.”²⁰⁷ The reduction in corruption came together with a reduction in spending and worse health indicators (e.g., hospital beds, immunization coverage). The “spending fell by so much that corruption per dollar spent actually increased” and health indicators became systematically worse. This is consistent with evidence from other countries. Successful anti-corruption reforms in the health sector in Uganda reduced bribery but did not improve health sector delivery.²⁰⁸ These results could be explained because corruption networks operate in certain contexts as alternative redistribution mechanisms and as a source of income for those with fewer resources.²⁰⁹

2.5. Monitoring target 16.5 and anti-corruption reform

The 2019 High Level Political Forum (HLPF) will review SDG 16 for the first time. Nonetheless, some Member States have already reported on transparency, accountability and anti-corruption in their voluntary national reviews (VNRs). Reporting on anti-corruption in the context of the HLPF is still incipient, and advances and trends are not yet traceable. However, the information presented in the reviews confirms the commitment of many countries to making progress on target 16.5.

From 111 VNRs presented in 2016-2018, 52 include terminology related to Target 16.5. From these, 49 include the term ‘transparency,’ 37 ‘corruption,’ and 36 ‘accountability.’ From 502 mentions of anti-corruption-related principles in total, 92 mentions report specific measures, 76 identify these issues as priorities, and 14 report on progress or results in this area. There are 32 mentions of initiatives in specific sectors, especially extractive industries, health, water and local governments, with reference made to fisheries, the marine environment, justice and gender. Also, some countries signal their commitment to aid other countries’ efforts in controlling corruption. Others emphasize the role played by civil society in fighting corruption and bribery.

Countries highlight advances in their capacity and effectiveness to address corruption, while acknowledging that national indicators are still below targets. Several countries focus on addressing corruption among high-level officials and combating illicit financial flows (e.g., Albania, Australia, Belgium, Chile, Czech Republic, Latvia, Montenegro, Namibia, Slovenia, Sweden and Togo). Others mention national policies to tackle

Table 2.10.

Reporting of progress on target 16.5 in voluntary national reviews, 2016-2018

Show commitment and actions	Support other countries' anti-corruption efforts	Reference to sectors	Civil society involvement
<ul style="list-style-type: none"> Albania Chile Cyprus Egypt Georgia Greece Athens Latvia Mexico Netherlands Nigeria 	<ul style="list-style-type: none"> Australia Belgium Denmark France Germany Netherlands Norway 	<ul style="list-style-type: none"> Albania Chile Cyprus Georgia Greece Latvia Mexico Netherlands Nigeria 	<ul style="list-style-type: none"> Belgium Brazil Estonia Georgia Germany Greece Indonesia Mexico Nepal Philippines Republic of Korea Sweden

Source: Author's elaboration.

illegal financial flows (e.g., Afghanistan, Belgium, Chile, France, Germany). Some countries have adopted National Anti-Corruption Plans (e.g., Estonia and Namibia). Latvia reports the implementation of targeted financial disclosure of public officials and politicians' assets, as well as conducting regular public opinion surveys on corruption in national and local institutions. Countries like the Czech Republic and Montenegro have focused on strengthening auditing systems.

Approaches to monitoring target 16.5

Discussions about monitoring target 16.5 have focused mainly on the selection of indicators for the global framework. The selected global indicators for measuring progress on target 16.5 focus on combatting bribery but do not capture other relevant forms of corruption.²¹⁰ Also, the availability of data to measure these indicators is currently limited and does not allow to identify patterns over time.

Countries are expected to develop their own national indicators to inform and complement the global SDG indicators. Some countries have started to identify national indicators to measure target 16.5 (e.g., Indonesia, UK). Some of these indicators consider not only measurements of corruption, but also track progress on the implementation of anti-corruption reforms.

In many countries, the public perception is that anti-corruption reforms are either insufficient or ineffective. For example, 50% of people surveyed in Latin America in 2017 believed that governments in the region were not doing well in their efforts to address corruption.²¹¹ This lack of trust is compounded by the fact that monitoring and measuring progress on anti-corruption reforms is challenging, and sustaining anti-corruption reforms

over time has proved difficult. The lack of comprehensive corruption risk management systems (see section 2.1.5 above) also makes it difficult to monitor progress at different levels.

Overall, monitoring and evaluation is one of the weakest links in the implementation of anti-corruption policies. Formalistic approaches usually report on activities rather than results. Often, regular reports are not produced. Also, monitoring and evaluation systems are generally not open to inputs from stakeholders, including public participation, civil society or academia. Capacity constraints, limited data availability and weak accountability for results aggravate these problems.²¹² There is a need for clarity about the expected outcomes and impacts that should realistically be the aim of anti-corruption interventions and how they shape the choice of relevant indicators.

Countries have multiple monitoring systems and indicators to track progress on anti-corruption interventions and to report to international peer review mechanisms, but there is weak coordination among such systems. Integrated monitoring systems are rare. Public agencies charged with monitoring anti-corruption strategies frequently lack the authority, political backing or capacity to encourage or compel powerful line ministries to report on progress.²¹³ For example, ACAs face difficulties in demanding compliance with basic monitoring requirements, and monitoring by high-level committees and councils seems challenging. Also, the impact of wider governance reforms on corruption is not assessed regularly as part of routine monitoring. Monitoring of international treaties is not always in line with national anti-corruption policy documents and only partially covers national anti-corruption policies.²¹⁴

Table 2.11.
Examples of proposed national indicators for target 16.5

Country	Indicators	Sources of data
Indonesia	<ul style="list-style-type: none"> Percentage of population who pay a bribe to officers or who are solicited (indicator 16.5.1) Index of opinion/assessment of public habits related to corruption Index of experiences related to certain public services (sectors) Other corruptive experience indexes Anti-corruption law enforcement index/corruption law enforcement index Corruption Perception Index (CPI) 	<ul style="list-style-type: none"> UNODC Local Transparency International
United Kingdom	<ul style="list-style-type: none"> Proportion of senior officials and parliamentarians who fully disclose relevant financial interests Proportion of people who report paying a bribe for services Ratification of UNCAC and up-to-date legal framework against bribery, corruption and tax abuses which facilitate stolen asset recovery Existence of a mandatory public register that discloses the beneficial ownership of trust funds and companies Existence of a dedicated corruption-reporting mechanism through which citizens can report corruption cases Percentage of respondents who report paying a bribe when interacting with government officials in the last 12 months Conviction rate for all corruption cases 	<ul style="list-style-type: none"> Financial register is available, although detailed investigations are only undertaken if there is a complaint Freedom of information act and open data charter ensure timely data should be available TransparencyInternational:Corruption Perceptions Survey (annual)

Source: UNDP 2016.

Measuring change in corruption at the national level through aggregate indicators is difficult. A practical approach to measuring progress on anti-corruption needs to consider a mix of different indicators, and assess the benefits of specific interventions through outcome level indicators.²¹⁵ Indicators could include missing expenditures, the number of ghost workers, the percentage of funds that never reach an intended health facility or school, the number of public complaints, the number of victims of corruption, the number of bribes reported paid by passport applicants, the perceived levels of integrity of individual departments, teacher absenteeism rates, bribes paid to custom officials, etc.²¹⁶ These indicators should be complemented with others, as multiple indicators enable better capturing the progress and the different aspects of corruption vulnerabilities. The basket of indicators should combine both subjective and objective indicators, and combine input, output and process indicators, outcome indicators and impact indicators.²¹⁷ These can also be adapted to measure progress in specific SDG areas or at the local level.²¹⁸

However, using a mix of indicators is not a common approach. National anti-corruption strategies (NACs) usually measure the impact of implementing the strategy through perception-based indicators only. For example, for the Armenian NAC 2009-12, the reduction in the general level of corruption in Armenia was measured through changes in TI's CPI and the World Bank's control of corruption indicator. Output indicators are usually identified to assess the implementation of the action plans that

operationalize the NACs, but these indicators often present limitations (e.g., not measuring immediate outputs, being unclear or not assessable).²¹⁹

While measuring the completion and outcomes of anti-corruption agencies' activities is critical to provide reliable information on performance, to learn about what works and what does not and to manage public expectations, ACAs often have weak monitoring and evaluation systems. Guidance is available for ACAs to strengthen results-based management frameworks in order to identify which results the organization is responsible for and to monitor and evaluate results with a mix of different disaggregated indicators (to capture differences in types of corruption, corruption by sector, gender, locality, etc.).²²⁰ For example, UNDP's Guide to assess ACAs (see section 2.3.1) can be used for constructing output and outcome objectives and their respective indicators.²²¹

Similarly, monitoring systems for anti-corruption interventions at the sector level tend to be weak. One challenge is that policy measures outside the sector also have an impact on improving the sector's goals and outcomes.²²² For example, the implementation of access to information legislation or whistle-blowing protection systems, either at systemic level (e.g., national) or in specific entities, will also affect the results, which in turn makes it difficult to assert the causal relation between any given intervention and the sector outcomes. Therefore, it is recommended to combine different kinds of indicators

Table 2.12.

Example of mix of indicators for asset declarations

Inputs, processes and outputs	Outcomes	Impact
<ul style="list-style-type: none"> • Existence of a legal framework for fighting illicit enrichment and for the declaration of assets • Existence of an oversight agency to monitor anti-corruption efforts and income and asset disclosure • Website to make data publicly available • Civil servant training events on integrity and ethics 	<ul style="list-style-type: none"> • Number of civil servants filing asset declarations • Number of cases where officials failed to file declarations/filed incomplete declarations • Number of cases of illicit enrichment/fraud detected through assets declarations 	<ul style="list-style-type: none"> • Investigation rate for cases of suspected illicit enrichment • Improvement in country performance on the Corruption Perception Index (CPI) • Improvement in citizens' trust in various categories of public officials subject to the asset declaration regime • Proportion of persons who had at least one contact with a public official and who paid a bribe to a public official, or were asked for a bribe by these public officials, during the previous 12 months

Source: Trapnell, S., M. Jenkins, M. Chêne, 2017, *Monitoring corruption and anti-corruption in the sustainable development goals. A resource guide*, Berlin, Transparency International.

to monitor sectoral anti-corruption interventions, including measures of the sectoral framework (evidence of the existing or missing conditions for a “clean” sector), progress of the anti-corruption interventions that aim to make the sector more transparent and accountable, and impact or sector-specific outputs and outcomes that show evidence of the integrity and corruption levels in the sector.²²³

Strengthening the monitoring systems of national anti-corruption institutions can contribute to assessing progress on the implementation of the SDGs. As the 2030 Agenda calls for countries to develop national indicators to measure progress on target 16.5, indicators from national anti-corruption institutions could complement the existing global indicators to track progress on the results of anti-corruption efforts at the national level, considering different sectors, forms of corruption and results for different groups.

2.6. Coherent anti-corruption policies in support of the SDGs

Progress in achieving all the SDGs requires effectively addressing corruption. This involves effectively integrating anti-corruption in national development plans and processes, harnessing potential synergies between anti-corruption approaches and other policy instruments, managing tensions and trade-offs, and minimising negative impacts.²²⁴ For achieving these goals, three strategies are (i) taking a systemic approach to anti-corruption; (ii) adopting specific instruments to identify and address trade-offs and to maximise consistency between anti-corruption and other policies; and (iii) strengthening institutional coordination.

Anti-corruption systems

A country's (or an organization's or sector's) anti-corruption system is made up of all the multiple bodies, actors, laws and norms, processes and practices that have responsibilities in preventing, detecting, prosecuting and sanctioning corruption. All these components of anti-corruption systems contribute to addressing corruption. Long-term institutional reforms with multiple elements are critical to sustain anti-corruption reforms over time. See Box 2.17.

Ultimately, the effectiveness of anti-corruption measures depends on the performance of the whole accountability system, including the interaction between all its parts.²²⁵ Prevention and oversight are critical elements of anti-corruption systems, but there is also the need to impose sanctions when illegal practices are unearthed. Accountability institutions (such as supreme audit institutions) and other non-state oversight actors (such as civil society, the media, international institutions and others) can contribute to the monitoring and detection of corrupt practices, but also to trigger the action of control agents with the mandate and capability to investigate and enforce sanctions (e.g., the judiciary).

To make anti-corruption systems work in practice, attention needs to be paid to the specific context in which they operate. As well as in specific sectors, anti-corruption measures can be adopted at national and subnational levels.²²⁶ At different levels of government and in different sectors, the choice of anti-corruption instruments should be based on an assessment of the corruption risks to be addressed (section 2.1.5), but also consider the specific characteristics of government institutions and practices at each level, the relevant actors and processes involved in each case, as well as the way in which they interact with the country's wider governance context.

Box 2.17. Chile's continued efforts to eradicate corruption

Chile is frequently mentioned in the literature among a handful of countries that have made substantive advances in addressing corruption. In 2017, Transparency International's Corruption Perception Index listed Chile as the second least corrupt country in Latin America, following Uruguay. In its main message to the 2017 HLPF, Chile reinforced its commitment to SDG 16 by highlighting the strengthening of democratic institutions as a long-term challenge for sustainable development.

Chile's 2017 VNR discusses explicitly its commitment to and progress on SDG 16. The country has adopted an "Integrity and Transparency Agenda" (*Agenda de Probidad y Transparencia*) explicitly aligned with SDG 16. As part of this agenda, between 2014 and 2017, the Chilean government enacted a series of laws:

- Strengthening and Transparency of Democracy (Ley N° 20.900, 2016)
- Constitutional amendment to give constitutional autonomy to the electoral service (Ley N° 20.860, 2015)
- New Law on Political Parties (Ley N° 20.915, 2016)
- Establishing the dismissal from parliamentary office, majors and other public servants for violating norms on transparency, limits and control of electoral spending (Ley N° 20.870, 2015)
- Compulsory Civic Education (Ley N° 20.911, 2016)
- Integrity in Public Service (Ley N° 20.880, 2016)
- Strengthening of High-Level Public Management (Ley N° 20.955, 2016)
- Law of lobbying (Ley N° 20.730, 2014)

The country also adopted a series of administrative reforms, including:

- Preventive Anti-Money Laundering and Anti-corruption in Public Services System
- Improvement of normative regulations of Public Procurement to strengthen the integrity demands for public procurement officials
- Code of Good Practice for Lobbyists
- Plan of Citizen Education for all educational institutions

Further, Chile established a Unit of Market Transparency at the Office of Agriculture Research and Policy (*Oficina de Estudios y Políticas Agrarias*, ODEPA) to improve transparency in order to enhance the performance and competitiveness of these markets.

Source: Consejo Nacional para la Implementación de la Agenda 2030 y el Desarrollo Sostenible, 2017, *Informe Nacional Voluntario, Chile, Agenda 2030 Objetivos de Desarrollo Sostenible*, June 16th.

Attention must also be paid to anti-corruption policy-making. Effectively addressing corruption not only requires selecting the combination of tools and measures that are most appropriate to address the identified vulnerabilities in each context, but also strengthening the design, implementation, and monitoring of anti-corruption policies and improving the available instruments to measure change or progress as a result of anti-corruption reforms.

Synergies between anti-corruption and other measures

Integrated anti-corruption policy-making, which addresses potential tensions and maximises consistency between anti-corruption and other policies, has ample benefits. First, it allows to consider competing priorities between anti-corruption and other policies. For example, addressing corruption may, under some circumstances, have negative effects on inequality (SDG10).²²⁷ It may consider missing links (both positive and negative) between anti-corruption interventions in one sector and other SDG areas - how existing sectoral and anti-corruption

policies, programmes and instruments may reinforce or undermine each other. For example, addressing corruption in infrastructure road projects may enhance (positive effect) access to health services. It could also consider both positive and negative spill-overs. One of the limitations of sectoral anti-corruption approaches is that corruption may just move from one sector to another due to an anti-corruption intervention (see Table 2.7). As a positive spill-over, other development initiatives, like investments in education, may pay off in enhancing integrity and decreasing corruption over time.²²⁸

Different instruments, such as corruption risk assessments, can be used to systematically identify and address potential inconsistencies and tensions between anti-corruption measures and other instruments. Article 5, paragraph 3, of UNCAC stipulates that State Parties shall "endeavour to periodically evaluate relevant legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption."²²⁹ However, corruption risk assessments of legislation and regulatory measures are yet uncommon (they have been used mainly in Eastern Europe and Asia).²³⁰ Some countries are considering introducing this tool (e.g., Poland as

part of the “Government Programme for Fighting Corruption 2014-2019”). In others, handbooks, guidelines and manuals for drafting legislation include standards for legislation drafting and considerations on how to check for contradictions with other legislation (e.g., Austria, EU).²³¹ High-level political commitment, transparency, engagement of civil society, legally binding requirements, enforcement of results, and regular evaluation of the impact and efficacy of the corruption proofing activities are critical for the effectiveness of these tools.²³²

Integrated anti-corruption can also be fostered through institutional mechanisms to enhance coordination and collaboration between entities and stakeholders which are part of the anti-corruption system.

Institutional coordination for anti-corruption

Institutional coordination of entities with a mandate and authority to implement anti-corruption measures (including prevention)²³³ is one way of advancing integrated approaches.²³⁴ However, effective coordination has been a common challenge for anti-corruption.

Institutional multiplicity refers to the duplication of anti-corruption functions (preventive, investigative or oversight, and enforcement) among various governmental bodies. The corruption literature has discussed the benefits but also the unexpected consequences of competition among institutions in terms of increased opportunities for the extraction of rents.²³⁵ In the context of accountability institutions, institutional multiplicity can be seen as an inefficient allocation of resources. Moreover, competition among multiple entities which perform the same function or complementary functions may create tensions that undermine the effective fulfilment of their roles. For example,

experts report that in Romania, mistrust and limited coordination between key rule of law bodies such as the Ministry of Justice, the National Integrity Agency and the National Anticorruption Directorate have slowed down data collection and caused delays in the construction of an open case law portal for the country.²³⁶

In some cases, however, institutional multiplicity may have advantages to tackle complex governance challenges like corruption.²³⁷ The non-exclusive jurisdiction of multiple entities may reduce resistance to change. In addition, one entity may compensate for the failure or lack of capacity of another institution. Multiple entities can also add up their respective resources (expertise, human resources, financial, technology, etc.) to address corruption.

Coordination of sector and local anti-corruption efforts at the national level is important. In some countries, a central body, such as a specialized anti-corruption agency, may play this coordinating role. Making multiple institutions work effectively may require a clear definition of the different institutional mandates and an analysis of the institutional hierarchies. A better understanding of the strategic roles and responsibilities and how different institutions interact with each other is a helpful precondition for better coordination of corruption prevention efforts.²³⁸ Simply disseminating information or guidelines on policies may be not be enough for their effective implementation.²³⁹

Specialised anti-corruption bodies should cooperate with sector institutions to assess corruption risks, conduct investigations in sectoral institutions, develop preventive anti-corruption measures (e.g., codes of conduct) in vulnerable sectors, or develop common strategies to prevent and combat corruption

Box 2.18. Evaluating the performance of anti-corruption systems

Several supreme audit institutions have conducted evaluations of anti-corruption strategies and instruments of public entities. These audits provide valuable information on the performance of anti-corruption systems and identify opportunities for improvement. Dimensions considered in these audits include ethical tone at the top, existence of integrity policies, corruption risk management, capacity building in integrity and anti-corruption, existence of complaint mechanisms, oversight of specific processes vulnerable to corruption, existence an anti-corruption units or focal points, and management of corruption risks, among others.

In Mexico, for example, the 2014 evaluation of anti-corruption strategies in 290 federal entities found opportunities for improvement in multiple areas. Most entities lacked a technically sound and articulated strategy to prevent corruption (59% did not have any integrity or anti-corruption policy or programme formally established), and the leadership provided limited support to anti-corruption initiatives (51% did not conduct any actions to support integrity and anti-corruption). Public officials did not have enough knowledge on anti-corruption issues (68% had not conducted any training on anti-corruption). Corruption risks were managed poorly and with limited oversight (89% did not have any system to manage corruption risks). 60% of the federal entities did not have any mechanism to receive complaints regarding potential corrupt practices. Following the audit, 259 institutions committed to implementing corrective actions in at least one dimension of the study.

Source: ASF, 2014, “Estudio sobre las estrategias para enfrentar la corrupción establecidas en las instituciones del sector público federal”, Mexico, AFS.

in sectors. For example, in India and Ghana, specialised anti-corruption bodies have conducted investigations of suspected cases of corruption in the forestry and mining sectors.²⁴⁰

Protecting organizational autonomy while promoting effective collaboration can be achieved by creating institutional structures that facilitate coordination but do not require entities to coordinate unless feasible and beneficial for the system as a whole.²⁴¹ In Uganda, for example, an accountability sector was created in 1998 – when a sector-wide approach to planning was adopted – to enhance coordination of accountability systems and make institutions effective and efficient in the mobilization and use of public resources. The sector includes, among others, the Directorate of Ethics and Integrity and the Supreme Audit Institution.²⁴²

Operationally, coordination may also be enhanced through other mechanisms, including inter-institutional communication, joint actions, matching priorities, common intelligence systems and cooperation agreements, among others. More transparent institutions seem more productive in their cooperation with others, as information facilitates collaboration. Audit institutions play a key role to begin productive interactions among accountability entities – they can identify critical situations but require collaboration from other institutions to qualify and categorize corruption cases, assess the information, and collect and analyse the evidence.²⁴³

Institutional arrangements for SDG implementation at the national level could help foster institutional coordination and coherence of anti-corruption initiatives. However, the integration of anti-corruption in national development plans and strategies is still challenging due to lack of knowledge (e.g., limited guidance on how to integrate anti-corruption in other development areas) and experience, and limited communication and coordination between the development and anti-corruption communities.²⁴⁴ As a result, national SDG coordination mechanisms do not always reflect the cross-cutting nature of target 16.5 and SDG 16. For example, countries that have created inter-ministerial coordination mechanisms with working groups at the operational level usually include SDG 16 under one of the working groups rather than institutionally recognising its cross-cutting nature (e.g., Sierra Leone, Maldives). There is limited prioritisation of anti-corruption targets for integration in national development plans, and countries that have assigned responsibilities for SDG targets to specific entities sometimes do not assign target 16.5 to any institution, even if there are public entities with related responsibilities. For example, Colombia's Secretary of Transparency has not been identified as lead agency for target 16.5, because this target was not identified as a national priority due to lack of strong indicators and national baselines and targets.²⁴⁵

2.7. Conclusion

The 2030 Agenda enshrines the commitment to address corruption to achieve sustainable development. SDG 16 embraces a set of institutional principles—accountability, transparency, participation, and inclusion— that are crucial for combatting corruption. Effective prevention, detection and sanction of corrupt practices are fundamental for building effective and inclusive institutions and achieve all SDGs.

Growing attention to corruption as a development challenge is reflected in the increase of international anti-corruption instruments. These instruments have prompted countries to implement anti-corruption policies and measures. In the context of the SDGs, critical questions are how to leverage the high level of participation in international anti-corruption agreements for SDG implementation, and how countries can build on their experience with international anti-corruption instruments to strengthen coordination and monitoring of anti-corruption reforms in support of the SDGs.

National anti-corruption efforts have multiplied since the early 2000s. Countries have adopted and implemented a large variety of anti-corruption approaches and tools, with a focus on raising awareness about corruption, enhancing the legislative and regulatory frameworks against corruption, detecting and monitoring corruption vulnerabilities and practices (including by engaging citizens), preventing corruption (increasing transparency, integrity, accountability and participation), and effectively sanctioning corrupt behavior. The design and implementation of anti-corruption strategies needs to be aware and sensitive about the implications of their working definitions and causal mechanisms to produce change. They should consider the collective action requirements for their success, including under which conditions local stakeholders will act to use the opportunities created by anti-corruption measures and reforms.

The integration of anti-corruption measures in national development strategies and SDG issue areas is particularly appealing in the context of SDG implementation. It reflects the integrated nature of the 2030 Agenda and explicitly seeks to improve development outcomes through tailored responses to the vulnerabilities and risks specific to each SDG area. It can help advance coherent anti-corruption policies and strategies that take advantage of the synergies between different tools, support coordination and advance more integrated approaches to monitoring.

With few exceptions, evidence of the effectiveness of specific anti-corruption tools is still scarce and inconsistent. However, the evidence indicates that long-term sustained efforts and tailored,

multi-pronged anti-corruption approaches, which combine multiple tools, are needed to effectively address corruption. Designing anti-corruption approaches strategically and based on sound assessments of corruption risks is necessary. Moreover, more integrated and stronger monitoring and evaluation systems for anti-corruption, which rely on multiple indicators to measure progress, are critical to improve anti-corruption efforts, gather evidence of effective reforms and report on progress on target 16.5. Given the importance of anti-corruption for sustainable development, adopting effective mechanisms for combating and preventing corrupt practices represents a fundamental step for achieving the SDGs.

Endnotes

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- 12 Goetz, A. M., R. Jenkins, 2005, *Reinventing accountability. Making democracy work for human development*, New York, Putnam.
- 13 E.g., Mungiu-Pippidi, A., 2017, Introduction: Identifying and explaining governance virtuous circles, in Mungiu-Pippidi, A., M. Johnston, *Transitions to Good Governance. Creating virtuous circles of anti-corruption*, Cheltenham, Edward Elgar Publishing; Rothstein.

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- 15 See Johnston, M., 2014, *Corruption, contention and reform. The power of deep democratization*, Cambridge, Cambridge University Press, specially ch. 7. A recent study that analyses incentives for corruption suggests that extortive corruption can be expected to be more prevalent in poorer countries (asking for bribes for public services would be related to tighter budgets), while collusive corruption would not be affected by development level. It argues that reduced corruption in developed countries “seems to occur through other characteristics often positively associated with a country’s income. This is because a rich country generally benefits from a better press freedom, better property rights enforcement and a better rule of law that it has a lower capture level.” It finds corroborating evidence in business surveys. Auriol, E., J. Lassebie, 2013, *Capture for the rich, extortion for the poor*, Manuscript.
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