GUIDANCE NOTE

Transparency, Accountability and Anti-Corruption Service Offer for COVID-19 Response and Recovery
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As part of UNDP’s Governance response to COVID-19, this Guidance Note was prepared by UNDP’s Global Anti-Corruption Team, with inputs from regional anti-corruption and governance focal points and Country Offices.

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Corruption and its consequences significantly impact COVID-19 response and recovery. During the COVID-19 pandemic, the socio-economic impact of corruption and its implications for governance systems, including but not limited to the governance of the health sector, will be significant. The impact of corruption is currently being felt not only across healthcare service delivery, policymaking, procurement practices, and the management of health funds, but also on governance systems overall, undermining the effectiveness of response and recovery measures to the crisis.

Like many other crises, the COVID-19 pandemic provides a fertile ground for corruption to flourish. The uncertainty, disruptions and emergencies present many opportunities for corrupt actors to take advantage of the crisis for private gain. More opportunities for rent-seeking arise particularly in situations where there is more discretion in decision-making and allocation of resources. This is especially prevalent in countries where there are weak governance institutions, lack of transparency, accountability and oversight, limited supervision and enforcement, low levels of social capital and compliance, and lack of trust in government institutions. In particular, due to the urgent need to deal with the crisis, some countries have relaxed safeguards on transparency, oversight and accountability mechanisms, such as compliance, procurement practices, and open access to data. There has also been a tendency to withhold information and suspend measures designed for constructive engagement of multiple stakeholders in various governance processes.

Corruption not only undermines responses to the COVID-19 crisis, its consequences can be a matter of life and death. This is most evident for those deprived of healthcare, as corruption limits access to valuable, lifesaving resources, including medical equipment and facilities. The poor, vulnerable and marginalised will disproportionately be affected and left behind. However, the life-threatening impact goes well beyond the health sector. Corruption exacerbates the socio-economic impact of COVID-19, as it can distort stimulus and economic recovery packages, divert subsidies for the poor, and fuel undue preferential treatment under emergency measures adopted by governments. It also undermines trust in government, reducing compliance with public health messaging, as well as fueling instability and conflict.

**Figures Illustrating Corruption in the Health Sector**

- According to Transparency International, corruption in the health sector causes losses of over US$500 billion every year, even in ordinary times.
- World Bank Surveys show that up to 80% of non-salary health funds never reach local facilities.
- According to OECD estimates, up to US$2 trillion of procurement costs could be lost to corruption.
- Global Corruption Barometer 2019 found that bribery rates in hospitals and health centres were up to 14%.

Previous health crisis such as Ebola and SARS have shown that the effectiveness of crisis response depends on the following: (1) Governments should be committed to transparency, accountability and anti-corruption to gain public trust; (2) Socio-economic risk analysis and assessments should look at governance-related risks including corruption, fraud and embezzlement; (3) Information should be proactively communicated in a consistent, transparent and timely manner; (4) A whole-of-government approach should be adopted, with a clear role for audit and oversight institutions; and (5) A whole-of-society approach is needed, where citizens and civil society can constructively engage and participate in response and recovery activities.

While the COVID-19 pandemic brings unprecedented challenges in terms of corruption risks, it also presents a transformative opportunity for both the public and private sector to raise their commitments in addressing corruption and building a culture of integrity, transparency and accountability, so as to strengthen the resilience of societies, foster peaceful, just and inclusive societies, and ensure that no one is left behind.
## 2. Overview of Major Corruption Risk Areas during COVID-19

<table>
<thead>
<tr>
<th>Key issues</th>
<th>Examples of corruption risks</th>
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| **Procurement** | The procurement of medicines and supplies in health systems is one of the most vulnerable areas for corruption. Given that fast-track mechanisms are put in place to source essential goods and services, corrupt actors may capitalise on the global shortages in both medicines and medical supplies during COVID-19. | - Specifications and TORs may be manipulated to favour suppliers  
- Suppliers may bribe or provide favours to procurement officials to gain advantage in tender process  
- Price gouging/demanding higher prices for products  
- Procurement of products may occur without justifiable medical reason  
- Nepotism during the bidding process |
| **Service delivery** | As hospitals face increasing shortages in staffing, beds, ventilators, and other equipment, medical providers have difficult decisions to make about which patients to treat, who needs care the most, and the distribution of medicines and supplies. The government also holds the power to authorize and regulate the participation of the private sector in delivering urgent health services. | - Bribes, favours or informal payments to access healthcare  
- Abuse of power in selection of patients or distribution of medical equipment/supplies  
- Overpricing from suppliers and retailers  
- Bribes and favours to selectively license private laboratories, clinics and hospitals for administering tests, treatment, vaccinations, etc. |
| **Funds** | Emergency funds to combat COVID-19 have been ramped up to support the healthcare system, economy and societal welfare, with rapid disbursements of large amounts of money around the world, distributed nationwide as well as among states, provinces and local communities. | - Diversions, misappropriation or misuse of health funds towards private gain  
- Embezzlement of donations made by citizens and special funds established by the government, companies or public-private partnerships |
| **Policymaking** | Due to the urgency in tackling COVID-19, there is a risk of neglecting transparency and accountability obligations to achieve speed and flexibility in COVID-19 responses, without proper oversight mechanisms. | - Undue preferential treatment to selected groups, companies, businesses or sectors over others under emergency measures adopted by the government  
- Laws enacted without oversight or accountability mechanisms under emergency measures |
3. Integrating Transparency, Accountability and Anti-Corruption in Social and Economic Impact Needs Assessment and Response

The COVID-19 pandemic is far more than a health crisis: it is also testing the resilience of governance institutions and systems in supporting societies and economies to recover from the ramifications of COVID-19. Assessing the impacts of the COVID-19 crisis on societies, economies and vulnerable groups is fundamental to inform and tailor the responses of governments and partners to recover from the crisis and ensure that no one is left behind in this effort.

Yet, without addressing corruption, opaque decision-making, and oversight and accountability, the effectiveness of responses to recover from the socio-economic impacts of COVID-19 may be undermined or limited. Transparency, accountability and anti-corruption are thus essential for socio-economic response and recovery.

UNDP’s anti-corruption policy and programme support aims to contribute to UNDP’s COVID-19 crisis response, ‘Beyond Recovery: Towards 2030’, which builds on lessons learned from its early response and focuses on four specific areas of UNDP support: governance, social protection, green economy, and digital disruption.

As the technical lead for socio-economic response, UNDP is working to assess the socio-economic impacts of the COVID-19 pandemic on economies and communities. UNDP’s support on transparency, accountability and anti-corruption will also contribute to all five pillars of the UN Framework for Socio-Economic Response to COVID-19, with the recognition that effective and accountable governance systems and processes underpin progressive socio-economic change.

To build back better, for resilient institutions, systems and people to reduce vulnerability to future crisis, UNDP’s programming should emphasize:

- Strengthening the role of anti-corruption institutions as well as oversight and accountability mechanisms
- Promoting social accountability and the role of civil society
- Strengthening business integrity
- Harnessing the benefits of technology and innovation to enhance transparency and openness

4. Overview of Immediate to Short Term Crisis Response and Medium to Longer Term Recovery Priorities

To support countries in institutionalising transparency, accountability and anti-corruption in COVID-19 response and recovery, UNDP offers the following services for immediate/short term crisis response, and medium to longer term recovery priorities, by working with government and anti-corruption institutions, the private sector, civil society and local communities.

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<th>Immediate to Short Term Crisis Response</th>
<th>Medium to Longer Term Recovery Priorities</th>
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<td>1. Enhance monitoring and oversight of service delivery in the health sector</td>
<td>1. Strengthen institutions to integrate anti-corruption measures in sectors</td>
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<tr>
<td>• Strengthen monitoring and reporting of health service delivery at a community level to improve efficiency and tackle petty corruption.</td>
<td>• Strengthen internal and external oversight and audit capacity, corruption risk assessment mechanisms, impact assessment, contracting and procurement processes etc. across sectors.</td>
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<td>2. Ensure transparent, open and accountable procurement processes</td>
<td>2. Use technology and innovation to promote transparency, accountability and integrity in sectors</td>
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<td>• Strengthen transparency and integrity in emergency procurement, contracting and supply management of medical equipment and supplies.</td>
<td>• Enhance public procurement systems, supply chain management, digital services, complaint handling, use of mobile apps/digital platforms to monitor services, etc.</td>
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<td>• Provide guidance on quality assurance for procured products.</td>
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<td>3. Strengthen transparency and accountability in the management of funds</td>
<td>3. Promote business integrity and collective action for a fair business environment</td>
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<td>• Promote oversight in the use of health funds by tracking and monitoring funds to ensure they are not misused.</td>
<td>• Address beneficial ownership issues, promote fair business environment, compliance programmes, due diligence processes, etc.</td>
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<td>4. Promote overall transparency, accountability and integrity of the health sector</td>
<td>4. Support social accountability, inclusion and participation of communities and civil society to enhance oversight</td>
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<td>• Strengthen public awareness and access to information using technology (e.g. open data, tackling misinformation, etc.).</td>
<td>• Strengthen social accountability in service delivery, oversight in health policymaking, behaviour insights and the use of social incentives, and monitoring and evaluation of programmes.</td>
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<tr>
<td>• Strengthen oversight and accountability mechanisms to monitor policymaking and budget transparency, to prevent diversion and leakages of resources through corruption.</td>
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*Please note that the country examples mentioned in this guidance note include UNDP’s support to programming countries as well as good practices from developed countries.*
## 1. Enhance monitoring and oversight of service delivery in the health sector

At a service delivery level, bribery risks and other forms of petty corruption are a major concern, especially when hospitals struggle to cope with the pandemic, when there are increasing shortages in essential medical equipment and supplies, and when patients are desperate to receive medical care as soon as possible.

### UNDP Service Offer:
- Support institutions to put in place effective internal and external oversight and accountability mechanisms for emergency delivery of health services.
- Strengthen social accountability mechanisms at the community level, to improve efficiency, quality of and access to health services.
- Engage civil society in monitoring the distribution of medical products, equipment and supplies.
- Ensure access to information on COVID-19 in a transparent, accountable and timely manner.
- Promote open data to enable effective monitoring and oversight of the COVID-19 situation and response.

### Country Examples:
- In **South Korea**, in order to stop the spread of COVID-19, the Anti-Corruption and Civil Rights Commission (ACRC) swiftly processes whistleblowing reports in relation to violations of the Infectious Disease Control and Prevention Act, Quarantine Act, Medical Service Act, etc. which threaten public health and safety, consumer interests, fair competition and other public interests. More than 50,000 complaints related to COVID-19 have been analysed (as of 16 April 2020).
- Open Government Partnership has collected more than 200 examples from the community of open government approaches to tackling COVID-19 being implemented around the world.
- In **Ukraine**, NGOs developed Public Monitoring Guidelines on delivery, availability and use of medicines at the local level, based on the small-grants programme supported by UNDP. The monitoring methodology aims to contribute to the fair and transparent provision of accessible medicines to patients, in particular by helping CSOs to advocate for the protection of patients’ rights and to prevent discrimination.

### Resources:

## 2. Ensure transparent, open and accountable procurement processes

The emergency demand for medical products, equipment and supplies requires prompt and effective procurement processes, which may mean simplifying and suspending accountability mechanisms to hasten response. However, this may result in corrupt actors taking advantage of the emergency situation for private gain, such as price gouging, supplying falsified and substandard medical products, or providing undue preferential treatment under emergency measures adopted by governments.

### UNDP Service Offer:
- Strengthen transparency and integrity in emergency procurement and supply management of medical equipment and supplies, in terms of

### Country Examples:
- In **Ukraine**, UNDP and WHO developed a dashboard for the Prime-Minister’s Office to coordinate and map out all government

### Resources:
IMMEDIATE TO SHORT TERM CRISIS RESPONSE

- Preparation of documents/TORs, sharing SOPs, guidance on bidding process, and stock management.
- Provide guidance on quality assurance to ensure that health products procured and supplied are of appropriate quality and will not expose consumers to avoidable risks.
- Support open and transparent contracting processes to prevent price gouging of medical supplies and equipment.
- In Ukraine, civil society developed the business intelligence tool Prozorro to monitor medical procurement and emergency spending. It can track price differences for COVID-19 tests in the country’s regions and capital, to check the price of critical medical supplies and ensure that authorities are committed to supporting treatment centres, not private pockets.
- Colombia’s e-procurement platform complies with the Open Contracting Data Standard, even with emergency procedures in place. Its National Health Institute discloses tender data and information, as well as all technical comments received from potential suppliers.
- Portugal introduced measures to deter price-gouging as part of its emergency procurement legal framework. The Public Procurement Institute also created an open dataset on the national open data portal, to publish all public contract awards using the framework.
- European Commission – Guidance from the European Commission on using the public procurement framework in the emergency situation related to the COVID-19 crisis
- Transparency International UK – Making the Case for Open Contracting in Healthcare Procurement
- UNDP – Tackling integrity risks in government contracts
- UNDP – Quality Assurance Policy for Health Products Supplied by UNDP
- UNODC – Guidebook on anti-corruption in public procurement and management of public finances

3. Strengthen transparency and accountability in the management of funds

COVID-19 has required immediate funding assistance of large amounts. Governments, companies and public-private partnerships have established special funds to respond to the crisis, and others have contributed privately donated funds to mitigate the impact of the crisis. Yet, without transparency and accountability measures in the management of funds, there are many corruption risks that may lead to a diversion, misappropriation or misuse of these large sums of money.

UNDP Service Offer:

- Support countries to establish comprehensive transparency and accountability measures (e.g. audit and oversight mechanisms) to monitor the disbursement, receipt and use of COVID-19 funds and donations, to ensure they are not diverted or misused.
- Strengthen transparency and access to information to enable the

Country Examples:

- The Global Fund is recognised as having robust policies to allow for prevention and management of corruption within grants, as well as sanctions enforcement. It has also established a transparent open procurement system that could be used for procuring medical devices and other needed supplies.
- In Tunisia, the Ministry of Health set up, with advisory support from UNDP, a central task force to receive and manage donations and contributions to respond to COVID-19 in a transparent and accountable manner.

Resources:

- UNODC – Accountability and the prevention of corruption in the allocation and distribution of emergency economic rescue packages in the context and aftermath of the COVID-19 pandemic
- Transparency International, Human Rights Watch and Global Witness – letter to the IMF Executive Board on the urgent need for anti-corruption
IMMEDIATE TO SHORT TERM CRISIS RESPONSE
monitoring of COVID-19-related policymaking.

- Promote and enhance budget monitoring by civil society.

- In South Korea, the local government in South Chungcheong Province is operating a ‘Watchdog for Proper Budget Spending’, where residents participate in monitoring and on-site investigations with officials.

- U4 Anti-Corruption Resource Centre – Ebola and corruption: Overcoming critical governance challenges in a crisis situation

4. Promote overall transparency, accountability and integrity of governance institutions

COVID-19 is not just a health crisis, it is also a governance crisis. Without transparency, accountability and integrity in COVID-19 response, corruption and weak institutional structures and capacities can not only undermine countries’ response, they could contribute to the spread and worsen the impact of COVID-19.

UNDP Service Offer:

- Support anti-corruption, oversight and audit institutions to ensure accountability in overall crisis management and response.

- Promote a whole-of-government approach by bringing together anti-corruption, oversight and audit institutions with other line ministries.

- Support to improve strategic communications and information sharing within the government.

- Strengthen public awareness and access to information using technology (e.g. open data) in a transparent, accountable and timely manner, to enable effective monitoring and to tackle misinformation.

- Promote transparency and openness in clinical trial data and other research and development of medicines and vaccines.

Country Examples:

- UNDP is supporting Uzbekistan to conduct corruption risk assessments in the health sector and implement an Anti-Corruption Management System in the Ministry of Health and the overall healthcare system, including procurement, storage and distribution of medical supplies, and disaster and emergency preparedness, based on ISO and other international standards.

- In Thailand, the National Anti-Corruption Commission (NACC) is proactively engaging the public in finding corruption risk areas across the country, through the ‘Corruption Risk Mapping in the COVID-19 Crisis’ project. This project promotes participation of the public to monitor and report corruption, and collects systematic data to provide a database that further supports future operations.

- In South Korea, through rapid innovations to flatten the curve on COVID-19, the public is fully informed on COVID-19 updates with open and transparent disclosure of real-time information. Central and local governments disseminate area-specific information via mobile emergency alerts, apps and websites, and daily briefings to citizens are held through traditional media channels.

- In Singapore, the Multi-Ministry Taskforce put in place effective mechanisms for monitoring, tracing and surveillance, research and analysis to formulate evidence-based government policies, responses, and enforcement mechanisms. Effective and transparent communication, and timely, coherent and consistent messaging by the government have enhanced public trust in the government,

Resources:

- Transparency International – Corruption and the coronavirus: How to prevent the abuse of power during a global health pandemic

- Transparency International – Anti-Corruption Strategies for Development Agencies During the COVID-19 Pandemic


- Basel Institute on Governance – Rethinking governance in the time of the COVID-19 pandemic

- New South Wales Independent Commission Against Corruption – Managing corrupt conduct during the COVID-19 outbreak
IMMEDIATE TO SHORT TERM CRISIS RESPONSE

- Promote a whole-of-society approach by bringing together government institutions, private sector, and civil society to face the challenges in the health sector and beyond.

- Support anti-corruption business continuity plans during COVID-19 disruptions (e.g. continue law enforcement, investigation of corruption cases, etc.).

- Dispelled myths and fake news, and ensured that the public is well-informed.

- In Moldova, UNDP launched a public awareness campaign in collaboration with the Ombudsman Office and National Anti-Corruption Centre. The campaign encouraged medical staff to act as whistle-blowers in reporting any irregularities or suspicions of corruption. Protection from the Ombudsman would be ensured, in line with the 2018 Law on whistle-blowers. The campaign also aimed to discourage any retaliation on medical staff from their employers.

- In Serbia, UNDP supported the development of the Open Data Portal to make data on all the confirmed cases of the COVID-19 infection in Serbia available. The data are updated daily and include the number of tests performed, number of registered cases and where they were registered, number of hospitalised and number of COVID-19 patients on respirators, as well as number and distribution by sex and the average age of the deceased.

- In Lebanon, UNDP, WHO and UNICEF partnered with the Ministry of Information to counter COVID-19 misinformation through launching a media campaign.

- UNDP launched social media campaigns in Lao PDR, China, Viet Nam and Somalia to raise awareness of COVID-19, tackle misinformation, and strengthen communication with ethnic minorities and rural communities, to disseminate information on preventive measures and COVID-19 related topics.

- In Kosovo*, UNDP is working closely with law enforcement agencies to ensure that investigations of corruption and the recovery of stolen assets continue. Given the COVID-19 restrictions, UNDP Kosovo is supporting the development of online systems for monitoring the anti-corruption national strategy, integrity plans, public officials’ assets and income declarations. An online system has been set up for prosecutors to gather evidence/data virtually via secure networks. UNDP Kosovo is also supporting the development of rules of procedures for prosecutors and judges on how to conduct investigations and court proceedings after COVID-19 restrictions are eased.

* References to Kosovo shall be understood to be in the context of Security Council Resolution 1244 (1999).
1. Strengthen institutions to integrate anti-corruption in sectors

The COVID-19 pandemic has confronted us not only with a health crisis, but also a socio-economic crisis. Beyond integrating anti-corruption in the health sector, mitigating corruption risks in other sectors (e.g. education, water and sanitation, energy, customs and immigration, construction, food and agriculture, etc.) is crucial in minimising the socio-economic impact of the pandemic, strengthening the resilience of citizens and communities, and enhancing integrity in both the public and private sectors. Anti-corruption, rooted in SDG 16 to strengthen institutions and foster peaceful, just and inclusive societies, plays a crucial role in accelerating the achievement of all the SDGs.

UNDP Service Offer:

- Provide technical support to institutions to conduct corruption risk assessments and integrate corruption risk mitigation measures in systems, funds, policies and programmes across sectors.
- Provide policy and programme support to strengthen the capacity of national and local institutions to integrate anti-corruption in the national, sectoral and local development plans and processes.
- Enhance coordination between anti-corruption institutions and line ministries to integrate anti-corruption in national and local recovery plans.
- Conduct country-level impact assessments of COVID-19 on corruption and fraud risks, overall transparency and accountability of institutions.
- Provide policy and advisory support to address new corruption risks that arise from the socio-economic impact of COVID-19.
- Strengthen the capacity of anti-corruption institutions to promote effective oversight and prevent fraud and corruption in various sectors.

Country Examples:

- UNDP conducted country-level training in Bangladesh, Bhutan and Uzbekistan on integrating anti-corruption in the SDGs, including tackling governance bottlenecks in the health sector to accelerate achievement on the SDGs.
- In Tunisia, based on UNDP’s corruption risk assessment methodology, corruption risk mitigation measures were introduced in three hospitals, which resulted in reduced inefficiencies and embezzlement of resources at the hospitals, while improving service delivery.
- In Morocco, UNDP working with the Ministry of Health and national authorities supported the design and implementation of a field experiment in the maternity services of Moroccan public hospitals, on social incentives to reduce transactional bribery linked with the quality of care.
- In the Arab States, UNDP developed a corruption risk management approach to tackle corruption and enhance transparency and accountability in healthcare as part of its broader efforts to support the SDGs. A Conceptual Framework for Corruption Risk Assessment at the Sectoral Level was developed, including implementation guides that tailor to sector and country context.
- UNDP, WHO and the Global Fund have set up the Anti-Corruption, Transparency and Accountability

Resources:

- UNDP and UNSC – Online Course on ‘Anti-Corruption in the Context of the 2030 Agenda for Sustainable Development’
- UNDP – Fighting corruption in the health, education and water sectors and Online courses on anti-corruption in sectors
- U4 Anti-Corruption Resource Centre – Addressing corruption in the health sector
- Transparency International – The Ignored Pandemic: How corruption in healthcare service delivery threatens UHC
- Transparency International UK – Diagnosing Corruption in Healthcare
- Kirya (2020) “Promoting anti-corruption transparency and accountability in the recruitment and promotion of health workers to safeguard health outcomes”
- Kohler and Dimancescu (2020) “The risk of corruption in public pharmaceutical procurement: how anti-corruption, transparency and accountability measures may reduce this risk”
- WHO – Integrating a focus on anti-corruption, transparency and
MEDIUM TO LONGER TERM RECOVERY PRIORITIES

2. Use technology and innovation to promote transparency, accountability and integrity in sectors

Innovation and technology bring huge potential to enhance anti-corruption efforts, including corruption reporting, monitoring, data collection, campaigning/social mobilisation/citizen-to-government interactions, and e-government initiatives.

**UNDP Service Offer:**
- Support governments to leverage the benefits of e-governance for service delivery and supply chain management.
- Support governments to put in place e-procurement and e-contracting systems.
- Promote the use of digital services to increase efficiency and eliminate opportunities for corruption across service delivery sectors.
- Support governments to put in place digital platforms for monitoring services, handling complaints, and managing grievances.

**Country Examples:**
- UNDP’s Development Solutions Partnership has shared South Korea’s innovative policy tools with more than 11 countries, on effective corruption prevention mechanisms, including anti-corruption monitoring, evaluation and prevention systems, as well as open data and public construction management systems.
- Ukraine’s Prozorro e-procurement platform was launched to allow government bodies to conduct procurement deals electronically and transparently and to give citizens open access to these contracts. DoZorro is a tool to identify corruption risks, where citizens can submit feedback and report violations across the procurement cycle.

**Resources:**
- GIZ – Embracing Digitalisation: How to use ICT to strengthen anti-corruption
- Basel Institute on Governance – New perspectives in e-government and the prevention of corruption

3. Promote business integrity and collective action for a fair business environment

The COVID-19 pandemic and socio-economic crisis are posing huge challenges for businesses. Corruption has long been a major obstacle for businesses in emerging markets; in order to fast-track economic recovery, businesses have the opportunity to raise their commitment to mitigate corruption and its impact, and increase integrity and transparency in their business practices.

**UNDP Service Offer:**
- Support compliance and due diligence processes carried out by the private sector to prevent corrupt businesses to capture the market.
- Promote transparency and openness in public procurement.

**Country Examples:**
- UNDP promotes fair, transparent and predictable business environments in six ASEAN countries – Indonesia, Malaysia, Myanmar, the Philippines, Thailand and Viet Nam –, by working with governments, civil society and the business sector to foster a level playing field for business competition, nurture a culture of transparency and integrity in the

**Resources:**
- Transparency International UK – Anti-bribery and corruption during COVID-19: Six tips for compliance officers
- Basel Institute on Governance – Here today and gone tomorrow? Integrity and...
MEDIUM TO LONGER TERM RECOVERY PRIORITIES

- Support businesses through digital platforms to facilitate business processes and streamline administrative procedures such as licensing, permits, etc. in the recovery from COVID-19.

- Facilitate collective action and reforms to ensure transparent beneficial ownership.

public and private sectors, minimise corruption risks, and encourage responsible and sustainable business practices.

- In Armenia, UNDP and the Coca-Cola Foundation have collaborated to supply emergency medical equipment in the context of COVID-19.

- UNDP Kosovo is working with the private sector on identifying high-risk clients and uncovering beneficial ownership in Kosovo and other jurisdictions.

* References to Kosovo shall be understood to be in the context of Security Council Resolution 1244 (1999).

4. Support social accountability, inclusion and participation of communities and civil society to enhance oversight

Civil society and communities play an important role in demanding accountability from governments and the private sector, through monitoring and evaluation, oversight, and active participation in planning and implementation of policies and programmes. The COVID-19 pandemic and socio-economic impact have increased corruption risks in sectors beyond the health sector, where new groups may fall behind and vulnerable ones may fall further. These ramifications reiterate the need to leave no one behind.

**UNDP Service Offer:**

- Support national and local governments to set up complaint handling platforms and grievance management systems for service delivery.

- Assist national and local governments to set up open information sharing and procurement systems to promote transparency.

- Support CSOs and communities to contribute to national and local governance processes and service delivery, through social accountability.

- Strengthen inclusive participation and the role of women, youth, LGBTI, disabled persons and other marginalized groups, so that no one is left behind.

**Country Examples:**

- In Papua New Guinea, UNDP supported the Phones Against Corruption (P@C) initiative, a simple and anonymous text messaging platform which provides citizens with a safe and effective mechanism for reporting corruption and monitoring budgets.

- In the Philippines, to promote integrity and improve the delivery of SDG-related local infrastructure projects, UNDP supported the implementation of the DevelopmentLIVE app, which enabled citizens and the government to monitor progress and provide real-time feedback.

**Resources:**

- Basel Institute on Governance – Communities against corruption: Assessment framework and methodological toolkit

- U4 Anti-Corruption Resource Centre – Harnessing the power of communities against corruption
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