

Maintenance of Public Integrity for effective COVID-19 Response and Recovery

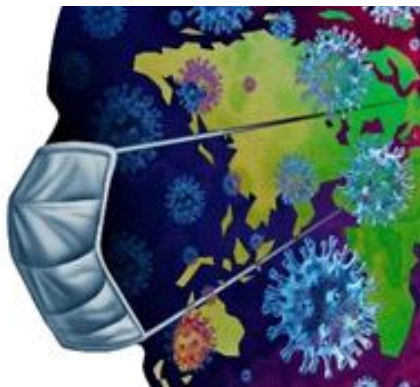
Muhammad Afnan Alam

Director International Relations & Coordination, SAI Pakistan



The COVID-19 crisis is obliging governments to make quick decisions and implement drastic measures to protect communities at risk and limit the economic consequences that will follow. Past crises have shown that emergencies and subsequent rapid responses create opportunities for integrity violations, most notably fraud and Corruption, severely weakening the effectiveness of government action. Although fraud and Corruption are not new phenomena, early evidence shows that they are occurring during the current crisis. At the same time, experience suggests that their effects will likely be intensified in the near future.

For example, there are instances of contracts for personal protective equipment being awarded to dubious companies; price gouging of essential medication and healthcare equipment; doctors stockpiling treatments for friends and family; or various types of online fraud, amongst others. (Delić and Zwitter, 2020; Babinec, 2020)



Also, as governments transition from addressing the immediate crisis to focusing on economic recovery, integrity violations may continue to rise and undermine recovery efforts. It is therefore imperative that fundamental safeguards of integrity, including transparency and accountability of the public finances, are not weakened or disregarded in both the immediate response as well as the longer-term recovery from COVID-19.

The following three issues deserve particular attention, as they have a high impact on the success or failure of current and future government interventions:

- Integrity challenges in public procurement.
- Accountability, control and oversight of the economic stimulus packages.
- Increased risks of integrity violations in public organizations.

1. Integrity challenges in public procurement

Fraud, Corruption, price gouging, and managing suppliers

The COVID-19 crisis has created three main integrity challenges for governments in the area of public procurement. First, governments urgently procured

large quantities of goods and services, such as hospital equipment, medical ventilators, hand sanitizers, face masks, and health services, to meet the immediate needs of the health sector and affected communities.

To address this, many governments enacted or reinforced their emergency procurement procedures, using provisions that authorize and specify special procedures for emergencies. These provisions allowed to procure necessary supplies directly from or via a pre-approved list of suppliers, without going through the standard, albeit lengthy, procurement processes.

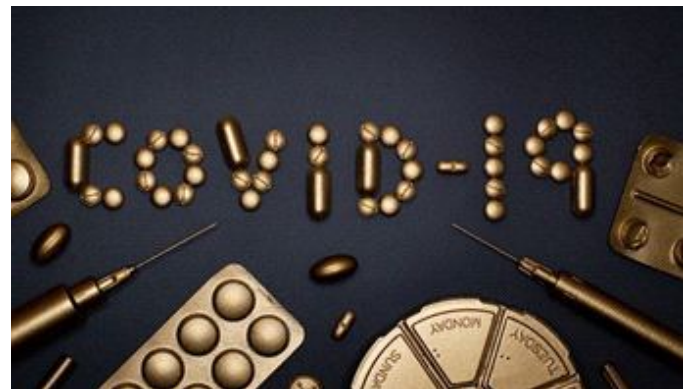
This increases the integrity risks of procuring services and goods that do not meet quality standards and/or that are procured through corrupt means. While risks of fraud and Corruption are always present in public procurement, they are elevated in emergency procurement processes. Past health and humanitarian crises, such as Hurricane Katrina in 2005 or the Ebola outbreak in 2014-16, have shown how these processes can be abused at the expense of those most in need of said goods and services (Schultz and Søreide, 2008). Without the proper integrity and transparency safeguards in place, such emergency processes are vulnerable to abuse.

A second integrity consideration emerging from the COVID-19 crisis is the lack of stockpile preparedness across many countries, leading to increased competition for necessary supplies globally. In this situation, the mechanics and bargaining powers of the public and the private sectors are reversed. Thousands of contracting authorities and private institutions scoured the market for the same products that are produced by only a small number of suppliers. Furthermore, production in some of these companies was suspended or severely affected by the lockdown measures.

This exacerbates competition among public agencies and introduces haphazard practices in what is being described as an extremely chaotic market (Tanfani and Horwitz, 2020). Additionally, many countries introduced export curbs to satisfy their national needs, which affects product availability on a global scale.

Given market dominance, many transactions took place off-book, and price volatility is extreme, with often significant advance payments required by vendors (Folliot Lalliot, 2020). This could contribute to a paradigm shift in corrupt schemes, as buyers could now corrupt sellers to receive essential goods and services -- the reverse of what typically happens. Further, this risk could diffuse throughout the supply chain, since many of the supplies needed to rely on scarce raw materials.

Finally, besides the procurement of goods and services required to address the current COVID-19 crisis directly, governments also had to manage ongoing public contracts. They must identify those particularly at risk and provide adequate responses for suppliers severely affected by the crisis and its impact on economic development.



Governments, alongside their contracting authorities, must ensure that the suppliers most at risk are in a position to resume normal contract delivery once the Outbreak is contained.

Public procurement legislation often provides exceptional measures for paying ongoing contracts in emergencies, for example, allowing specific advance payments or exempting suppliers from penalties for the deficient performance of contracts. Such derogations to established practices that govern contractual relationships could open the door to corrupt practices, should those derogations not be subject to transparent guidelines communicated to all contracting authorities.

Some governments developed strategies, regulations and guidelines in place to help their

contracting authorities manage their supplier's portfolio, and making sure that fair, transparent and equitable mechanisms continue to govern contractual relationships. For example, the central purchasing body of Ireland, the Office of Government Procurement, developed an information note on good practices for contracting authorities during the COVID-19 Outbreak (Office of Government Procurement, 2020).

Similarly, the Ministry of Internal Affairs and Communications of Japan issued "Measures to be taken for public procurement by local governments in response to COVID-19" (Ministry of Internal Affairs and Communications of Japan, 2020). In the United Kingdom, the Cabinet Office issued a procurement policy note on "Supplier relief due to COVID-19" (Cabinet Office, 2020). To ensure business and service continuity, the policy note provides that contracting authorities should pay all suppliers as quickly as possible to maintain cash flow and protect jobs. The note also emphasizes that contracting authorities and suppliers should work collaboratively to ensure there is transparency during this period. Suppliers in receipt of public funds on this basis and during this period must agree to operate according to an 'open book' policy. This means they are required to make any data, including from ledgers, cash-flow forecasts, balance sheets, and profit and loss accounts, available to the contracting authority as requested, to demonstrate that payments have been made to the supplier under contract in the manner intended. Similarly, France and Italy also developed and implemented new emergency procurement laws or guidance that dealt specifically with the COVID-19 crisis (Dentons, 2020; Brenot, Billery and Feroldi, 2020).

1.1 Short-term measures to ensure integrity in ongoing procurement processes

The current crisis required governments to take several measures to ensure integrity in public procurement processes. These include:

- i. **Maintaining and retaining documentation of procurement processes:** Basic documentation and record-keeping requirements should apply, including the recording of information about procurement proceedings, any departures from or modifications of standard procurement procedures, the solicitation and submission of bids, recording of the grounds for any use of non-competitive procedures, information on bidders, evaluation of bids and contract awards.
- ii. **Developing detailed guidelines on procurement strategies under a crisis,** which deal not only with the procurement of emergency products but also with good practices to document the management of ongoing contracts or procedures.
- iii. **Putting further emphasis on contract management** so that established procedures are applied to reinforce accountability and transparency.
- iv. **Favouring existing collaborative procurement instruments such as framework agreements** whenever possible to avoid awarding contracts without any competition and conduct emergency procurement within an already established contractual framework.
- v. **Ensuring maximum openness of information, including open data,** as well as full disclosure of the measures used and their destination, stored in an accessible location.
- vi. **Setting up a central price and supplier tracking system for critical products and services** that helps with identifying red flags, collusion, price gouging, counterfeits and other misbehaviors.
- vii. **Subjecting all emergency procurement processes to audit and oversight.**
- viii. **Adapting audit and oversight strategies,** as well as analyses of potential corrupt patterns to the COVID-19 situation, where bargaining

powers of the public and the private sectors are drastically reversed, including effects on competition.

- ix. **Respecting the sunset clauses** in place for the emergency procurement rules and extending only after applicable approvals (e.g. parliamentary oversight).

1.2 Long-term measures to improve emergency preparedness in public procurement processes

The COVID-19 crisis is already revealing gaps in existing emergency procurement plans, with some countries lacking the ability to respond quickly. Governments have had to rush to prepare legislation and policies to ensure they can secure the required goods. Similarly, the lack of available stockpiles shows a vulnerability in preparedness. These issues present multi-faceted challenges, including those related to integrity and transparency. To address integrity challenges in the long term, once the immediate emergency is over, governments can consider the following:



- i. **Reviewing existing emergency procurement legislation** to ensure that it is relevant for future global health emergencies, thereby avoiding the need to create new legislation or guidelines under tight time frames.
- ii. **Using or expanding existing e-procurement platforms** to record transactional information on the procurement of emergency items. A database could be created to analyse bidding patterns and identify potential red flags, signalling risks posed to integrity.

- iii. **Allowing remote access by auditors and oversight bodies** to all procurement records, to ensure that audits can continue despite restrictions on carrying out physical inspections and paper-based reviews.

- iv. **Ensuring an appropriate cadre of trained public officials** who have the skills to carry out an emergency procurement procedure.

- v. **Preparing mechanisms to address future supply-chain disruptions for critical goods or services** that are becoming evident in the crisis, for example, the provision of personal protection equipment, since a shortage in supply is creating more potential for Corruption. The European Union has already decided to develop a stockpile of emergency medical equipment in this regard (European Commission, 2020).

- vi. **Creating digital and easily accessible tools to allow the public to track all emergency purchases** undertaken in line with emergency procurement measures (Salazar, 2020).

1. Accountability, control and oversight of the economic stimulus packages

High risks and low controls

To mitigate the economic recession caused by COVID-19, governments are developing significant economic stimulus packages. Previous experiences with economic stimulus packages, most notably the one following the 2008 global financial crisis, show that the breadth and scope of such measures offer opportunities for and high risks of Corruption, fraud, waste and abuse (Zagorin, 2020; Office of the Auditor General, 2010). Paradoxically, governments are relaxing controls to urgently spend funds, further amplifying these as well as strategic and operational risks, which can undermine the effectiveness and efficiency of such programmes.

This context puts pressure on public financial management systems and more specifically, internal control systems within public organisations. For instance, the pace of implementation of the economic stimulus packages requires adapting or relaxing routine control measures and ex-ante due diligence. This can also involve simplifying requirements, such as limiting or delaying reporting, to allow managers time to focus on delivering services to the public.

Moreover, this situation was exacerbated by disruptions to the institutions that are typically responsible for accountability and oversight in government. These include internal audit functions, supreme audit institutions and parliamentary oversight committees.

For example, in some cases, parliamentary oversight committees were suspended, due to public health concerns or concerns over expediency. Many supreme audit institutions (SAIs) were also facing difficulties conducting audits and postponed the publication of audit reports.

Despite the pressures facing internal control, internal audit and oversight functions within government, it is vital to recall that these actors play a critical role in ensuring that public integrity is not compromised in the management of the economic stimulus packages and that these, in turn, produce the intended economic benefits. For example:

- i. Internal auditors can act as backstops to address any temporary control gaps and flag risks to management as controls and requirements change, and can provide real-time assurance on the validity of transactions as a result of emergency measures, using data matching and other analytical methods.
- ii. SAIs can keep abreast of the modifications made to the public financial management systems and identify potential risk areas (Gurazada et al., 2020) and, where necessary, adapt their routine end-of-year report audit activities, due to the volume of additional demands on the SAI's audit capacity.

- iii. Internal audit functions, SAIs and other oversight bodies can help promote transparency and high-quality open data to enlist the public in holding government officials accountable. The 2008 financial crisis and the subsequent recession offer useful examples for the current circumstances, demonstrating the mutual dependencies of transparency and accountability. In the United States, the Recovery Accountability and Transparency Board, which coordinated the work of the inspectors general monitoring the implementation of the American Recovery and Reinvestment Act of 2009, created an analytical platform that could identify recipient anomalies and then tasked the inspector general for the particular programme to address issues. This had the dual benefit of preventing both fraud and Corruption, while also building the capacity of the inspector general functions within the line ministries (Zagorin, 2020). The public platform, Recovery.gov, allowed journalists and citizens to track their taxpayer money and see how the government was spending it.

Both internal and external auditors are also well placed to support governments in managing risks in the short term. For instance, they can provide useful insights to decision-makers on the integrity risks associated with emergency measures, such as cash outflows to businesses and individuals.

2.1 Short-term measures to ensure accountability, control, and oversight in the management of economic stimulus packages

To ensure that the internal control, internal audit and oversight functions can exercise effective accountability and supervision of the economic stimulus packages, several measures could be taken immediately. These include:

- i. Ensuring that SAIs and internal audit functions have the resources they need:** For instance, the United States' stimulus package also allocates funding to the Government Accountability Office (GAO), the SAI, enabling it to assist Congress in conducting oversight of overspending concerning the current crisis. As such, governments can allocate, where necessary, the appropriate funding to ensure the required resources for conducting real-time audits of the economic stimulus packages.
- ii. Establishing or leveraging existing legislative committees:** For example, in New Zealand, a bipartisan parliamentary oversight committee has been developed and given the task of overseeing the government's response to the current crisis, including the economic stimulus package. The Committee meets remotely via video conferencing platform and publishes these meetings online to ensure transparency.
- iii. Establishing specialized oversight bodies, while ensuring they have a clear and coherent mandate relative to existing accountability actors:** For instance, the Pandemic Response Accountability Committee was established to provide oversight of the economic stimulus package in the United States. To avoid duplication and draw on existing capacities, the Committee will be made up of independent Inspectors General with responsibilities for conducting and coordinating audits and investigations to provide accountability and identify waste, fraud, and abuse in crisis-related spending (Committee on Oversight and Reform, 2020).
- iv. Articulating clear responsibilities and lines of communication to ensure that all public officials are accountable for their actions (NSW ICAC, 2020):** As noted, the COVID-19 crisis and economic downturn creates risks for the public financial management system and the standard policies and processes for internal control and risk management. While some controls may be relaxed to meet immediate needs, and the work environment has temporarily changed due to social distancing measures, managers remain a critical "first line" of assurance. Programme management can

reinforce this individual responsibility and at the same time, communicate the expectations to all staff of the need for continued vigilance over public funds.

- v. Ensuring that the appropriate integrity risk assessments are carried out:** Given the rapid pace at which these programmes are required to be rolled out, it may not be feasible to conduct a comprehensive integrity risk assessment. Public officials can, at the very minimum, be encouraged to document and report any obstacles and workarounds as they arise (NSW ICAC, 2020). This can include documenting changes to control activities to accommodate short-term objectives.

2.2 Long-term measures to leverage the role of external oversight to prepare for the recovery

External oversight bodies can be a key partner for governments as they transition from the immediate crisis and prepare for the long-term repercussions. In particular, auditors can highlight the potential for emerging integrity risks associated with longer-term recovery measures. For instance, auditors can report to decision-makers on ex-post lessons learned to improve policy-making, especially on preparedness for future crises. Performance audits can give a broader perspective than just the financial and compliance aspects, and provide insights about the effectiveness, efficiency and economy of the programme, thus fulfilling their obligation to be "a credible source of independent and objective insight and guidance to support beneficial change in the public sector" (INTOSAI, 2013[26]).

SAIs can also adopt a risk-based and data-centred approach while going beyond oversight to offer insights and foresight for better managing both the crisis and its aftermath. In particular, SAIs can support the centre of government and other public organizations, to identify and interpret evidence that can shape policies and improve the government's capacity to act in real-time in the face of evolving issues and risks.

3. Increased risks of integrity violations in public organisations

Economic downturns lead to more Corruption and occupational fraud

While the majority of public sector employees have high standards of integrity, evidence from past recessions has shown that economic downturns lead to increased occupational fraud, embezzlement, bribery of public officials, and other integrity violations (Association of Certified Fraud Examiners, 2016; Ivlevs and Hinks, 2015; Gugiu and Gugiu, 2016). Such risks increase when the following three factors are at play, which is particularly the case in sudden economic downturns: financial pressure, opportunity and rationalization (ACFE).

As an immediate and longer-term consequence of the COVID-19, many individuals and especially small and medium enterprises will be facing increased financial shortcomings which may trigger corrupt behaviour or fraud. At the same time, mass redundancies that are especially pervasive during a recession create gaps in organizations' internal control and audit systems, leaving them more vulnerable to internal fraud and corrupt practices. Given the pressures, individuals may also rationalize wrongdoing through justification such as "everybody does it" or "if I don't take the opportunity, others will" (OECD, 2018).

Emerging corruption cases and scandals may also negatively impact on citizens' perceptions of Corruption and thereby undermining support for government measures and reform. In the worst case, they also provide a further rationalization for wrongdoing (Corbacho et al., 2016). In turn, an increased level of Corruption at various levels and areas raises the transaction costs of doing business. It will have a negative impact on the resilience of economies after the crisis and be an obstacle to economic recovery (Ormerod, 2016).

3.1 Short- and long- term measures to strengthen integrity in the public sector

In anticipation of this, public sector organisations can proactively improve controls that would prevent and detect Corruption and occupational fraud during the recession. This could include:

- i. **Review and strengthen existing public integrity systems in public organisations.** In the post-COVID-19 economic recession, this will require a risk-based approach to identify which public organization employees may be at higher risk and identify targeted mitigation measures. The OECD Recommendation of the Council on Public Integrity provides ample guidance on how to apply a systematic approach to fraud and Corruption, building a culture of integrity and ensuring effective accountability (OECD, 2017).
- ii. **Ensuring core internal controls**, such as management certification of financial statements, anti-fraud policies, surprise audits, and job rotations are in place, fit-for-purpose, and communicated to employees (ACFE, 2018).
- iii. **Leveraging and improving digital tools to promote integrity and accountability**, primarily by ensuring that relevant government data is available in an open and re-usable way allowing for social control or by providing the effectiveness of online reporting mechanisms.
- iv. **Establishing or supporting employee counselling or financial assistance programmes**, to help employees in addressing the increased financial pressures and feelings of helplessness that stem from economic crises (ACFE, 2018).
- v. **Raising awareness of integrity standards**, to ensure that all staff continue to abide by the rules and uphold public sector values to a high standard.

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