

Corruption and COVID-19:
**CHALLENGES IN
CRISIS RESPONSE
AND RECOVERY**

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INTRODUCTION AND SITUATION ANALYSIS

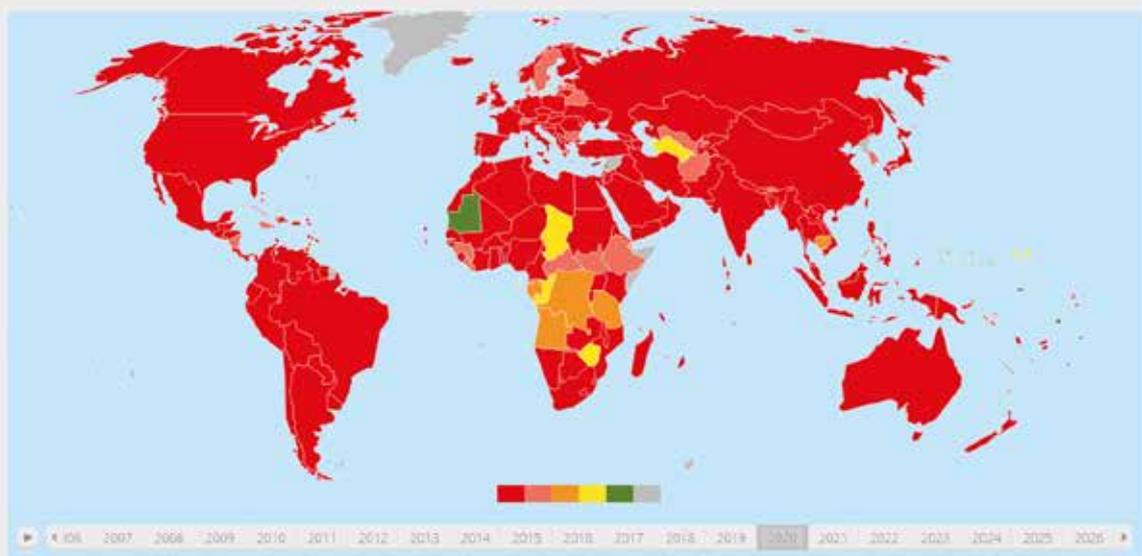
The COVID-19 pandemic has devastated and disrupted the world. It has led to a multitude of cross-cutting crises that affect our socio-economic networks, our humanitarian systems and our governance frameworks. Countries have closed their borders, shut down business operations and ordered citizens to shelter at home and suspend social activities. At the time of writing, with more than 160 million confirmed coronavirus cases worldwide and more than 3.4 million deaths on record, the virus has impacted nearly every country in the world.¹

In addition to the medical emergency, the World Bank estimated that the global economy contracted by 4.3 per cent in 2020, making this the deepest global recession in eight decades.² The International Monetary Fund (IMF) echoed this projection in April 2021, predicting that, as a result of the ongoing pandemic, the global economy contracted by 3.3 per cent in 2020.³ Estimates show that the equivalent of 255 million full-time jobs worldwide were lost due to COVID-19, resulting in an increase in global unemployment of 33 million people.⁴ Further, approximately 100 million people were pushed into extreme poverty as a result of the pandemic.⁵ These numbers are staggering, and recovery depends on the quick, effective impact of measures designed to resolve the crisis while cushioning the economic loss.

To address the economic, humanitarian and governance crises caused by forced shutdowns, the IMF estimated that, as of April 2021, approximately USD 16 trillion has been allocated by governments for fiscal support globally.⁶ According to the United Nations Conference on Trade and Development (UNCTAD), an economic aid package of USD 2.5 trillion would have to be made available to help curb the pandemic's disastrous effects on many developing countries.⁷

Net lending/borrowing (also referred as overall balance) (% of GDP)⁸

Definition: Defined as the difference between revenue and total expenditure, using the 2001 edition of the IMF's Government Finance Statistics Manual (GFSM 2001). Does not include policy lending. For some countries, the overall balance continues to be based on GFSM 1986, which is defined as total revenue and grants minus total expenditure and net lending. Also referred as overall balance.



The vast amount of resources allocated to respond to the urgent needs presented by this crisis, combined with relaxed oversight and accountability measures, also create ample opportunities for corruption to grow and thrive. Rapidly shifting priorities, disrupted supply chains, and a lack of information and accessibility, among other issues, further exacerbate the crisis and increase corruption risks.

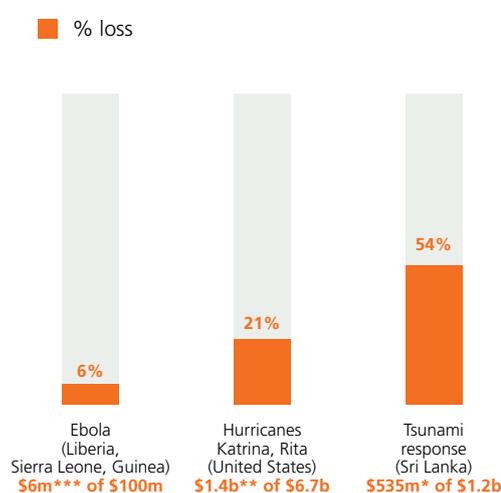
Even before COVID-19, corruption risks demonstrated that efforts to combat and prevent corruption were proving insufficient. As outlined in the UN Common Position paper to address global corruption - towards UNGASS 2021,⁹ complex, multi-jurisdictional corruption scandals perpetrated by organized networks involved the public, private, and informal sectors and were, in some cases, traced to the highest levels of government, resulting in the loss of enormous amounts of resources and undermining public trust in democracy and the rule of law. Such schemes were rarely detected and failed to result in investigation, prosecution and conviction, compounded by persistent challenges in the identification, tracing and recovery of stolen assets. Those involved in identifying, investigating and reporting on corruption remain at risk of retaliation and reprisals. The prevalence of corruption and impunity in corrupt practices have negatively impacted people's trust in institutions and in political processes, eroding social cohesion and fueling instability and conflict. Further, the consequences of corruption are disproportionately borne by poor, marginalized and vulnerable people, with corruption in public service delivery exacerbating poverty and inequality by increasing the price of public services, lowering their quality and distorting the allocation of public resources.

This UN System-Wide Policy Paper developed by the UN Global Task Force on Corruption¹⁰ elaborates a range of potential policy responses and concrete actions Member States may take immediately and over the medium and long term to better recover and respond to COVID-19 and future emergencies, including various considerations in the prevention of corruption during the pandemic.¹¹

While this Policy Paper reflects and complements the common framework and UN blueprint to respond to corruption challenges at the global, regional and national levels as outlined in the UN Common Position paper, the objective of this Paper is to provide concrete legal, policy and institutional recommendations to support Member States in prioritizing anti-corruption measures as they respond to, and recover from, COVID-19 and to build resilience in preparation for likely challenges in future health and other crises.

It is clear that the challenges and risks posed by corruption have only increased during this crisis.¹² Corruption reduces the impact of remedial measures targeted to address and respond to the effects of COVID-19, including those designed across the five pillars of the UN Framework for the Immediate Socio-Economic Response to COVID-19 (UN SDG Framework)¹³ and the economic stimulus and relief packages implemented by Member States. Corruption in this context may manifest itself in a variety of ways, including the embezzlement of emergency funds as well as the manipulation of procurement processes for crucial health sector resources, such as personal protective equipment (PPE), with little to no transparency and accountability. The direct costs of corruption in responding to some previous emergency situations have been astonishing. The figures

Amount of emergency response funding lost to corruption (indicative examples)



shown in the graph on page 3¹⁴ represent the tip of the iceberg, and the amount that could only be estimated and calculated through select post-crisis auditing, the COVID-19 crisis is no exception.¹⁵

Not only is corruption detrimental to crisis response and recovery, but it undermines the achievement of the Sustainable Development Goals and the 2030 Agenda – in particular Sustainable Development Goal 16 on peace, justice and strong institutions – and has a negative impact on peace, security, the rule of law, gender equality, human rights and the environment.

Corruption in the context of COVID-19 erodes the human rights of individuals, exacerbates inequality and disproportionately affects the most marginalized and at-risk populations through many channels such as petty corruption in fraudulent sales;¹⁶ bribes and price gouging¹⁷ in essential commodities and services; the acceleration and diversion of political as well as legislative processes for personal gain, including abuse of authority; information hoarding and increased private sector corruption risks owing to greater pressure on a business' whole supply chain which may also involve medical devices and pharmaceutical companies.¹⁸ The consequences of corruption undermine good governance, reducing the capacity of national authorities to effectively serve public interests and implement recovery policies, damaging trust in public institutions. Corruption further exacerbates response and recovery efforts in conflict and post-conflict contexts and can fuel existing tensions, where transparency and accountability in fund disbursement is imperative to ensure that support effectively reaches the most vulnerable, in our efforts to leave no one behind.¹⁹

Organized criminal groups in particular are well positioned to misappropriate and launder misallocated funds through criminally creative digital techniques in organized and cybercrime, among others.²⁰ Where organized criminal groups are already active in sensitive sectors such as health and public financing, their illegal activity can further exacerbate challenges to protect individuals and communities. Banks and financial institutions, pressed to move funds quickly to intended beneficiaries, have less capacity to conduct oversight and continue customer due diligence processes.²¹ Criminal actors are capitalizing on overburdened systems, negatively impacting the health of economies and reducing the speed and extent of recovery²² while diverting valuable much-needed resources away from national health systems essential to fighting COVID-19.

The urgency of the situation may also compel Governments to forgo rigorous oversight and accountability, but the potential repercussions of such decisions may end up hindering progress in emergency response management, or worse, prolong and amplify the crisis.²³ Vigilance must be exercised concerning the rapidly evolving means through which this crisis may be used as a platform for corruption and the mechanisms whereby anti-corruption measures could be integrated into ongoing policymaking and programming during both the response and recovery phases should be considered.

The United Nations Convention against Corruption (UNCAC) and the 2030 Agenda for Sustainable Development provide key entry points for Member States to recover better, including by:

1. **Prioritizing anti-corruption measures** as an integral aspect of all COVID-19 and future pandemic responses, and long-term development frameworks;
2. Developing, strengthening, using and providing access to **technology and open data** for all sectors of society to increase social auditing, participation and transparency, enable sound decision-making and afford appropriate oversight and accountability; and
3. Creating **strong legal, regulatory and policy frameworks and enforcement measures**, including transparent, inclusive and effective emergency response plans.

ARTICLE 5(3)

Endeavor to periodically evaluate relevant legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption



ARTICLE 9(2)

Take appropriate measures to promote transparency and accountability in the management of public finances [which] shall encompass, inter alia:

- (c) A system of accounting and auditing standards, and related oversight;
- (d) Effective and efficient systems of risk management and internal control



UNCAC

Under the United Nations Convention against Corruption (UNCAC), each State party shall:

ARTICLE 13(1)

Take appropriate measures ... to promote the active participation of individuals and groups outside the public sector ... by such measures as:

- (a) Enhancing the transparency of and promoting the contribution of the public to decision-making processes;
- (b) Ensuring that the public has effective access to information



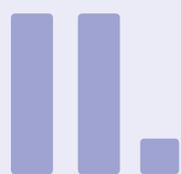
ARTICLE 10(b)

Take such measures as may be necessary to enhance transparency in its public administration, including with regard to its organization, functioning and decision-making processes,

where appropriate. Such measures may include, inter alia:

- (b) Simplifying administrative procedures, where appropriate, in order to facilitate public access to the competent decision-making authorities





THE IMPACT OF THE PANDEMIC ON RELEVANT SECTORS AND RECOMMENDED RESPONSES

1. Corruption risks in public health and the procurement and distribution of essential medical equipment, supplies and therapeutics

The extent and impact of fraud and corruption in the health sector is staggering under normal conditions, causing estimated losses of more than USD 455 billion out of the approximately USD 7.3 trillion spent annually on health care worldwide,²⁴ leaving the health sector ill-equipped to deal with the current crisis. It is estimated that approximately USD 2 trillion of procurement expenditures are lost to corruption globally per year.²⁵ Crises like COVID-19 only exacerbate the issue, particularly when weakened or insufficient oversight and accountability measures are present during emergency response.²⁶ The vast amount of resources allocated to response and recovery offer significant opportunities for abuse, along with other factors that increase the potential for illicit gains and corruption, including the complexity of global supply chains, inefficient coordination among international actors, the need for speed and flexibility during urgent response, and the extent to which national health systems are able to absorb the shocks of this crisis, and future emergencies.

A. Public health procurement and distribution

COVID-19 has exposed significant shortcomings in healthcare systems around the world. A chronic lack of resources combined with long, complex supply chains have created a shortage of essential medical supplies and equipment, overburdening already stressed systems. Procurement processes are slow and largely decentralized, causing buyers to engage in intense competition in order to fill scarcity gaps, with suppliers increasing costs to maximize profits. These shortcomings are compounded by a lack of data on who needs what and where, with many Member States operating without clear information.

In times of emergencies, regular procurement processes are often suspended in efforts to provide rapid assistance. This increases the risks of corruption at every point along the medical supply chain, from tender to delivery. Without sufficient time to verify suppliers or conduct competitive bid processes, companies may collude to set higher prices together, skewing the market, or unqualified suppliers may receive funds and subsequently fail to deliver.²⁷ This risk is increased when procurement officers lack the necessary competence, as it is essential to ensure that procurement officers meet high professional standards of knowledge, skills and integrity to reduce mismanagement, waste and corruption.²⁸

There have been reported instances of countries initiating investigations into allegations of corrupt practices and irregularities. For instance, prosecutors in one country are reportedly investigating a USD 5.8 million deal for the importation of 100 ventilators designed for use in medical transport, rather than those used in hospitals, as the import license was granted to a

fruit and vegetable processor with no previous experience in the medical industry.²⁹ Federal police in another country have launched multiple investigations involving state and municipal officials into allegations of financial irregularities regarding more than USD 200 million in COVID-19 response and recovery funds, including whether officials embezzled money or worked with medical equipment suppliers to inflate prices.³⁰ One Anti-Corruption Commission is reportedly looking into graft and overpriced procurement purchases in 19 public administrative organizations.³¹ Another country has established a new Special Tribunal to address corruption cases arising from COVID-19.³²

In some countries, organized criminal groups are also exploiting the present pandemic by attempting to sell falsified medical products or testing kits.³³ Falsified, substandard or illegally obtained drugs are estimated to be worth as much as USD 431 billion annually.³⁴ In one operation coordinated by INTERPOL in March 2020 involving 90 countries worldwide, over USD 13 million in potentially dangerous pharmaceuticals were seized, along with approximately 37,000 fraudulent medical devices.³⁵ Indeed, as of 15 February 2021, the European Anti-Fraud Office had identified over 1,000 suspicious operators involved in counterfeit or substandard COVID-19 products and had seized or detained over 14 million items.³⁶ This leads to a loss of resources where Member States pay higher than market prices for essential medical supplies and a decrease in quality, as falsified or ineffective products fail to protect and save lives.³⁷

While a rapid emergency response is imperative, Member States must remain accountable for how resources are spent, both in terms of compliance and efficiency, as stories of sky-high prices for much-needed equipment and supplies, as well as instances of inferior quality equipment and supplies being delivered, are not uncommon.³⁸ Devising clear, simplified emergency procurement guidelines that continue to prioritize strong controls is essential.³⁹ In Ukraine, for example, COVID-19 related procurement is excluded from typical procedures but all contracts must be reported and published in full within one day of signing.⁴⁰ As a result, civil society organizations are able to track the procurement of essential supplies, checking the price of COVID-19 tests to ensure that authorities are spending resources wisely.⁴¹ Other Member States have also issued clear guidelines.⁴² In Ireland, Japan, and the United Kingdom of Great Britain and Northern Ireland, state institutions produced guidance notes on good practices for contracting authorities.⁴³ In addition, monitoring the delivery of procured items can help to deter corruption. In Paraguay, all entities must report to the National Public Procurement Agency concerning whether deliverables related to COVID-19 were met in a timely manner.⁴⁴

Obtaining, using and publishing data on the average cost of particular essential products can also help mitigate corruption risks in procurement processes.⁴⁵ UNOPS has made a Regional Observatory for Medicine Prices⁴⁶ available to countries in Latin America, with the aim of establishing a fair market price range to help reduce the risk of corruption and fraud. The Observatory provides immediate and objective information that allows purchasers to compare prices of essential medicines (from official sources from 21 countries) recommended by the Pan American Health Organization and World Health Organization for the management of patients admitted to intensive care units with suspicious or confirmed cases of COVID-19.

Clear guidelines should also provide for the management of conflicts of interest. Officials who are uniquely positioned to use their status, influence or insider knowledge to profit from the pandemic must be identified and required to disclose any affiliation with a bidding entity and the potential conflicts of interest thereto.⁴⁷ Companies should be subject to similar disclosures, along with requirements to disclose any beneficial ownership information.⁴⁸ In Moldova, for example, all information concerning the beneficial ownership of companies contracting with the State in response to COVID-19 is made publicly available.⁴⁹ The use of proactive tools, such as the software application Cartelogy from the Malaysian Administrative Modernization and Management Planning Unit, to serve as red flag mechanisms to detect potentially suspicious activities by combining data from procurement records, company profiles and politically ex-

posed persons, also helps to reduce the risk that contracts will be awarded to fake, colluding or conflicted companies.⁵⁰ These measures help to ensure fair competition and afford opportunities to monitor who is benefiting from emergency funds.

Centralizing procurement for critical items of limited supply to mitigate competition, and implementing measures to develop a resilient and sustainable supply chain, are also useful. This reduces the risk that sellers will price-gouge, knowing that institutions are eager to meet demand and willing to outbid each other to obtain critical supplies.⁵¹ In addition, it minimizes the likelihood that supplies will be procured from sellers without competent skills or those dealing in counterfeit products.⁵² For example, some countries, like Colombia, have implemented expedited procurement procedures through their national procurement agency by asking all eligible suppliers to register in a publicly available framework agreement, providing set conditions for procurement and verifying suppliers.⁵³ This allows public institutions to quickly check suppliers and procure what they need, without concerns about price-gouging or falsified products.⁵⁴ In Ireland, the government created a multi-stakeholder supply chain group to monitor risks and aggregate health and procurement demands to ensure that different institutions and localities did not compete for the same supplies.⁵⁵

B. Impact on public health management in food and water supply chains and sanitation and sanitary and phytosanitary measures

Corruption risks in public health management are also exacerbated by COVID-19. While it is clear that sustainable development depends on clean water, quality food supplies and sanitary conditions, an estimated 785 million people struggle to access basic water services and 2.4 billion lack access to appropriate sanitation.⁵⁶ Studies estimate that every 10 per cent of investment in clean water that is lost to corruption implies annual losses to the sector of over USD 75 billion.⁵⁷

Incentives for corruption are high in water and food supply chains under normal conditions. Member States may be unable to provide sufficient resources to all communities, increasing the risk that alternative providers engage in corrupt activities to exploit limited supply. Organized criminal groups may also take control of essential supply chains or take advantage of limited resources by providing false or misleading information to obtain access to social protection benefits or by establishing fake companies to obtain government grants for businesses.⁵⁸

COVID-19 has worsened these conditions, with the United Nations estimating that as of May 2021, at least 155 million people experienced acute food insecurity in 2020 linked in part to COVID-19,⁵⁹ representing an increase of 20 million people compared to pre-crisis estimates.⁶⁰ Job losses in vulnerable populations, reduced remittances and limited purchasing power is driving food insecurity, predominantly affecting those with chronic illness, small farmers, displaced and migrant populations, and households that were already food insecure or dependent on income from the informal sector.⁶¹ This has particular implications for women, who comprise 60 per cent of workers in the informal economy and 88 per cent of all personal care workers.⁶² Some of the formal sectors at greatest risk are also highly feminized, particularly in the most tourism-dependent economies – which have been heavily hit by global travel restrictions.⁶³ In efforts to respond, over 222 countries or territories have introduced some form of social protection programmes to mitigate the impact of COVID-19 as of 14 May 2021, with more than 186 States implementing cash-based measures.⁶⁴ It is essential that the identification of beneficiaries and delivery of such programmes is transparent to minimize the risk that such vulnerabilities will be exploited for corrupt purposes.

i. Impact on sanitary and phytosanitary measures

While food and water are essential, sanitary and phytosanitary (SPS) measures are also necessary to protect humans, animals and plants from diseases, pests or contaminants. SPS measures are critical to maintaining clean water supplies by prohibiting or restricting the use of certain hazardous products in specific industries and maintaining regulations on the disposal of potentially harmful chemicals. COVID-19 and similar crises increase existing corruption risks as quality is exchanged for speed to meet the growing demand for adequate food and water supplies. This could result in the haphazard inspection and certification of food products, bypassing standard hygiene and sanitary controls, in exchange for quick approvals and a percentage of sales.⁶⁵ Similar to falsified pharmaceuticals, food products may be expired or otherwise contaminated, and sold as standard.⁶⁶ In addition, a small number of legitimate producers may, due to their expertise rather than any ill intent, exercise outside influence over a particular segment of an essential industry, and are thus able to increase costs or divert goods.

These practices pose significant health risks to consumers and can lead to the outbreak and spread of disease, further complicating responses to COVID-19 and overburdening an already struggling healthcare system. They also undermine regulatory and enforcement networks, weakening public trust and negatively impacting international trade. For companies, corrupt practices bring with them significant operational, legal and reputational risks.

ii. Corruption risks in health responses, including therapeutics and vaccines

Moreover, as States continue to disburse emergency funds, source essential supplies and manage their national economic health, the desperation to find a sustainable resolution to this crisis increases. Many States face significant challenges. A 2019 study of 195 countries on biological threats by the Global Health Security Index, a joint project of the Nuclear Threat Initiative and the John Hopkins Center for Health Security, found that 77 per cent of countries did not demonstrate the ability to collect ongoing or real-time laboratory data.⁶⁷ 89 per cent did not demonstrate a system for dispensing medical measures to counter the effect of biological threats during a public health emergency.⁶⁸ 131 countries were in the very bottom tier, showing a lack of foundational health system capacity for pandemic response in general, with all other factors remaining unchanged.⁶⁹

The development of vaccines also adds to the risk of corruption and profiteering. A vaccine must be viewed as a global public good, with equitable access and allocation.⁷⁰ The race to manufacture, allocate and distribute an effective vaccine, along with rapid tests for virus and antibody detection, and the potential profits derived from doing so increase corruption risks and further exacerbate inequalities, limiting access to life-saving diagnoses and treatments. These risks include conflicted public officials who may use their insider knowledge to profit from the approval of a particular vaccine, the entry of falsified or substandard vaccines into the market due to inadequate oversight mechanisms and theft of limited supplies.⁷¹ As individuals yearn for a return to normalcy, corruption in the form of nepotism or bribes for preferential access to vaccines is also a risk.⁷²

Fraudulent or defective medicines and medical supplies in the supply chain compound the issue, not only by endangering the safety of healthcare workers and all individuals but also by creating a false sense of security and manipulating data, making it that much harder for States to respond to the crisis.⁷³ This includes corrupt acts by individuals to obtain a negative test result to facilitate travel, or bribes to receive testing or other medical services on a priority basis. Recent commitments are encouraging, such as the access to the COVID-19 Tools Accelerator, which has brought together the United Nations, Member States, and global health leaders to increase the production and development of essential tests and treatment for COVID-19 and ensure equitable access.⁷⁴

C. Secondary health effects on vulnerable groups, including women and children

Corruption in public health management has a profound effect on individuals and communities, reducing their access to essential goods and supplies, diminishing the quality of what remains and, in serious cases, resulting in the loss of life.⁷⁵ Individuals in remote rural areas, conflict areas, impoverished neighborhoods and those without documentation are particularly vulnerable because they routinely lack access to essential services, including consistent food supplies, appropriate shelter and sanitary conditions. Out of 40 per cent of the world's poorest households, only six per cent have access to information regarding measures to contain the virus, as well as access to clean water.⁷⁶ Those who have lost employment due to the pandemic are similarly at risk of exploitation.

i. Increased corruption risks for women and girls as a result of COVID-19

Acts of corruption in the context of the pandemic affect women and men differently:

- Women are bearing the brunt of the socio-economic fallout of COVID-19. Economically, women have lost their jobs at higher levels than men and are more likely than men to have been targeted for retrenchment.⁷⁷ According to the International Labour Organization (ILO), the employment loss for women at the global level stands at 5.0 per cent in 2020, versus 3.9 per cent for men.⁷⁸ Although women account for 39 per cent of global employment, job losses for women due to the crisis have been recorded at 54 per cent.⁷⁹
- Research has shown⁸⁰ how the environment enabling corruption and its impact are gendered and disproportionately affects the world's poor, a majority of whom are women.⁸¹ One example of the impact of corruption in the health care sector relates to women who, when unable to pay the bribes requested or required, failed to access maternal health care⁸² leading to various postnatal complications and deaths.⁸³ Women are also disproportionately affected by sextortion, across a range of sectors including education and other basic services, employment, the police, and courts.⁸⁴

Corruption in disbursement processes takes various forms, such as embezzlement and misappropriation, abuse of functions and trading in influence, and manifests itself through a lack of transparency, preferential treatment for known counterparts, or unrecorded or overpayments.⁸⁵ Such clientelist behaviour occurs through, and caters to, well-established, single-sex⁸⁶ (predominantly male) and clientelist networks that draw on their established connections. The consequences can be devastating for those excluded from these clientelist networks, resulting in the loss of small and medium-sized businesses as well as jobs in the informal sector.⁸⁷ As a majority of those working in the informal sector are women,⁸⁸ as many as 92 per cent of women in low-income countries,⁸⁹ the non-inclusion of women in the recovery efforts could fuel the further feminization of poverty⁹⁰ through loss of livelihood.⁹¹ As a corruption prevention measure, Member States should ensure the inclusion of women in decision-making processes on COVID-19 response and recovery, including in task forces, and by consulting with national institutions for gender equality and women's organizations and applying gender responsive budgeting and policy making tools such as gender impact assessments of socio-economic response packages and disbursement processes.⁹²

ii. *Increased corruption risks emanating from the closure of educational institutions and loss of economic opportunities*

In addition to the gendered impact of COVID-19, actions taken to mitigate the spread of the virus have also impacted youth. Around the world, young people continue to identify corruption as the leading cause impeding their opportunities and their country's development.⁹³ Most educational institutions were forced to close their physical doors in response to COVID-19, rendering a staggering 1.6 billion children and young people out of school.⁹⁴

Education is critical to the empowerment of women and girls as active agents of change in the fight against corruption by imparting relevant knowledge and skills that prevent their exploitation and facilitate their mobilization against acts of corruption. As education systems attempt to reorganize and relocate their activities online, it is equally important to recognize the disproportionate impact this may have on women and girls, as well as on poorer populations who might lack the resources or socially conducive environments to access and participate in online education. Decades of progress, felt across generations, may soon be lost due to digital exclusion and the above-mentioned impacts aided by corruption.

The COVID-19 crisis has also affected youth by dramatically reducing economic and employment opportunities, access to education and social protection. In 2019, the International Labour Organization (ILO) reported that at 13.6 per cent, the unemployment rate was the highest among youth than among any other group (with around 267 million young people unemployed); in May 2020, it reported that more than one out of six young people were out of work due to the crisis.⁹⁵ Compared to adults, young workers have been particularly negatively impacted, with employment losses of nearly 8.7 per cent in 2020 across all regions compared to 3.7 per cent for adults.⁹⁶ Keeping in mind the ubiquitous nature and disproportionate impact of corruption on people in informal and unregulated sectors,⁹⁷ which employ many young people, this share is even higher for young women in low and lower-middle-income countries, thus leaving them even more vulnerable to the pandemic's devastating effects.⁹⁸

2. Recommendations

The following recommendations can help to combat and prevent corruption risks in the health sector:

Develop and Implement Frameworks for Emergency Procurement that are Clear, Transparent and Publicly Accessible to Enable Ongoing Monitoring

Such frameworks must prioritize strong controls while specifying the circumstances under which normal procedures may be suspended and mandate accountability measures such as timely reporting, best value for money, auditing requirements, and award-tracking. Require institutions engaging in procurement related to COVID-19 to publish all relevant information online, including technical requirements, contract awards and the timeframe for delivery, ideally on one coordinated platform, to enable ongoing community monitoring. Measures should be taken to ensure that emergency procurement may be carried out efficiently, such as by pre-qualifying critical items, developing standard technical specifications, and establishing framework agreements, among others. Obtaining, using and publishing data on the average cost of essential products, as well as other relevant information on procurement processes can also help mitigate corruption risks in procurement processes. Ensure opportunities for subsequent evaluation by mandating the use of receipts, documenting all bids, and enabling tracking to monitor both the delivery itself and the quality of goods received. The implementation of these frameworks relies on the procurement officers' competence, so efforts should also include capacity-building of relevant staff.

Develop and Implement Clear Guidelines that Manage Potential Conflicts of Interest and Help to Ensure Beneficial Ownership Transparency

Clear guidelines should also provide for the management of conflicts of interest. Officials who are uniquely positioned to use their status, influence or insider knowledge to profit from the pandemic must be identified and required to disclose any affiliation with a bidding entity and the potential conflicts of interest thereto. Companies should be subject to similar disclosures, along with requirements to disclose any beneficial ownership information. The use of proactive tools, to serve as red flag mechanisms to detect potentially suspicious activities by combining data from procurement records, company profiles and politically exposed persons, also helps to reduce the risk that contracts will be awarded to fake, colluding or conflicted companies. These measures help to ensure fair competition and afford opportunities to monitor who is benefiting from emergency funds.

Strengthen the Institutions in Charge of Procurement, including their Mandate and the Competency of their Personnel

Procurement institutions help ensure the appropriate supply of essential goods and services, and can establish national strategies, policies, and procedures to carry out emergency response plans. They play an important role in developing long term agreements for critical supplies or services and carrying out other centralized procurement for essential items. Such institutions help supervise procurement actions carried out by the entities within their purview, and coordinate professionalization and training initiatives, including the accreditation of public procurement officials and the development of integrity programmes for public officials and relevant entities and individuals in the private sector.

Centralize Procurement for Essential Items of Limited Supply in Emergency Contexts

Centralizing procurement for critical items of limited supply to mitigate competition between various regions or within federal systems, and to help verify relevant suppliers, is also useful. Pre-approve suppliers that can provide essential goods and services in the context of an emergency, including their prices, specifications, and production time, to reduce opportunities for corruption and ensure the availability of quality goods. This reduces the risk that sellers will price-gouge, knowing that institutions are eager to meet demand and willing to outbid each other to obtain critical supplies. In addition, it minimizes the likelihood that supplies will be procured from sellers without competent skills or those dealing in counterfeit products.

Build Innovative Public-Private Partnerships that Identify Emerging Needs and Afford Opportunities for Data-Driven Responses

During a health emergency, such partnerships should include the shifting of production to healthcare manufacturing and the use of new digital tools to track and measure the impact of the crisis. This will help facilitate the movement of supplies and personnel to meet urgent demand and inform strategic decision-making during the crisis.

Mandate Corruption Risk Assessments in Relevant Institutions and Industries

Implement corruption risk assessment requirements in institutions responsible for sanitary and phytosanitary measures to mitigate risks related to the licensing, procurement and ownership of resources with the aim of ensuring inclusive access to clean water, quality food and sanitary conditions. Institutions responsible for overseeing compliance with sanitary and phytosanitary regulations and measures in the private sector should also mandate the use of corruption risk assessments in industries involved in the food supply chain, such as dairy farms and meat processing plants, to achieve the same goals.

Build Communities' Resilience to COVID-19 and Related Shocks

Educate communities on the precautions necessary to mitigate and prevent the transmission of COVID-19, including relevant sanitary care, taking into account the context

in which communities live and being cognizant of potential misinformation campaigns they may have already heard. Provide regular briefings on forthcoming support and estimated timeframes for the delivery of essential supplies, and establish grievance mechanisms to enable beneficiaries to report and help redress shortcomings when they have not received promised goods.⁹⁹ Suppliers who have been approved by the State due to their compliance with necessary oversight regulations should be identified to mitigate risks of exploitation. These briefings should also include information on the extent to which funds have been disbursed and where, along with up-to-date measures taken by public institutions, to help facilitate communities' access to information.¹⁰⁰ This not only increases trust in the integrity of public institutions but affords opportunities for communities to hold States accountable for economic relief and stimulus packages.

Use Penalties to Deter Criminal Activity

To counter illegal price-gouging and bribery related to the allocation and delivery of essential supplies, States can implement and publicly promote substantial penalties to deter criminal activity.¹⁰¹ This, combined with ongoing cross-border intelligence coordination and the initiation of investigations into corruption related to COVID-19, can mitigate the exploitation of the most vulnerable.

Develop Transparent Systems for Collecting, Analysing and Disseminating Data to Enhance Anti-Corruption Measures

Many States have been operating with incomplete information, lacking appropriate systems (including e-procurement) to conduct contact tracing, identify urgent needs for essential medical supplies and respond effectively. Data by sex, age and other key characteristics – such as ethnicity and race, migratory status, disability and wealth – has not been sufficiently disaggregated, yet is vital to understanding the emergency's differential impacts. Building new public-private partnerships to harness data should be prioritized. An analysis of the level of data capacity currently available should be conducted and thereafter strengthened, with the aim of creating transparent, open data systems that perform predictive functions, track public expenditure and measure the impact of public response on all communities.¹⁰²

Such systems could expand on anti-corruption measures in specific areas, such as by developing and strengthening comprehensive ownership registries to mitigate illicit financial flows.¹⁰³ The use of open data should be complemented by strong, transparent governance frameworks concerning how information will be stored, shared and used with safeguards to protect privacy and prevent abuse. One such way could be the establishment of multi-stakeholder data advisory committees. Relevant information should be widely communicated. All resulting data should be available in an easily accessible format to further support and enable accountability.

Investigate and Prosecute Corruption in the context of COVID-19

Prioritizing and strengthening investigations and prosecutions related to alleged corruption in the context of this pandemic will help to end impunity, ensure accountability and deter future criminal activity. Transparent systems that enable Governments to monitor the procurement, delivery and impact of essential medical goods and services, such as those recommended above, can also help identify potential targets for investigation; for example, in cases where suppliers appear to be unqualified but are politically connected and have been contracted for multiple bids, or where significant contract awards have been made over market rates and goods are ineffective, of poor quality or not delivered.

Develop Clear, Responsive and Publicly Available Emergency Response Plans for the Health Sector and Ensure that Responsible Institutions Have the Necessary Capacity to Fulfill Their Functions

Corruption thrives in times of chaos. As such, it is imperative that Member States develop and regularly update comprehensive emergency response plans that meet the needs of its diverse populations – based on scientific and economic models – that authorize executive action in times of global health crises, and with legislatively authorized economic actions based on the size of the economy, the scope of the crisis response (for example, lockdown measures) and its expected duration, which can be adjusted over time. Such plans should be developed with contemporary analysis of corruption risks in mind. Approved emergency response plans should be made publicly available.

Prioritize Sustainable Public Health Systems and Develop Clear Codes of Conduct

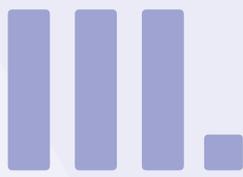
Pandemics impose an enormous amount of stress on vulnerable healthcare systems, requiring the adaptation of medical professionals to emergency response rather than standard care and significant material resources, such as beds, personal protective equipment (PPE) and life-saving medical supplies rarely kept on hand or in the abundance necessary for a crisis. Clear codes of conduct for healthcare systems in the event of emergencies, including on issues like priority of care, procurement and reporting requirements in cases of corruption and fraud, also must be developed and strengthened. Stable health systems will not only reduce opportunities for corruption but will ultimately save more lives.

Ensure Research, Controlled Trials and Resulting Medications and Life-Saving Equipment are Freely and Publicly Available in a Transparent, Inclusive Manner

Experts should coordinate efforts to identify potential solutions to the crisis by sharing and exchanging resources, research findings and empirical data.¹⁰⁴ Incentives for private sector research should be balanced with the need for affordable, equitably distributed essential drugs by establishing a transparent royalty structure. Royalty structures could be complemented with intellectual property sharing, such as enabling the third-party production of patents once available without the owners' approval in exchange for a set royalty.¹⁰⁵ States should ensure that vaccines and other similar medical products are made available at an affordable rate – or even at no cost – to all populations.¹⁰⁶ States should design and implement vaccination plans that explicitly lay out guidelines for disbursement and allocation based on the needs of populations, including those who are immune-compromised or those who work in essential roles, such as healthcare providers and teachers, rather than their ability to pay, reputation or relationship to those who hold power. These actions should be complemented by increased intelligence coordination and law enforcement measures to limit and prevent the distribution of fraudulent pharmaceutical products.

Implement and Rapidly Expand Scientifically-Based Diagnostic and Antibody Testing and Ensure the Transparent, Accurate Reporting of Results

Diagnostic and antibody testing can inform strategic decisions regarding both the social and economic lockdowns as it becomes clear who is or has been affected, to the extent that such testing is scientifically sound and reliable.¹⁰⁷ The development of rapid-results diagnostic testing and antibody testing should adhere to scientifically-based standards and be administered without discrimination to all populations at an affordable cost. The results of any such testing should be accurately reported and made publicly available, with due regard to individual privacy considerations.



ECONOMIC RESCUE AND RECOVERY

1. Safeguarding emergency rescue measures

While the COVID-19 pandemic continues to unfold, with cases accelerating in many parts of the world, the sense of urgency affects and influences all actions taken by national governments. Member States have allocated vast quantities of financial resources in the form of economic rescue packages to mitigate the effects of the crisis and shield people and businesses that are most vulnerable.¹⁰⁸ States must remain accountable for how such funds are spent.¹⁰⁹ The disbursement of rescue packages without adequate safeguards for accountability and oversight will only worsen the effects of the pandemic, reducing both the beneficial impact on individuals and the quality of services or supplies provided.

To ensure that economic relief packages quickly reach the people and businesses that need it most, governments should consider the following:¹¹⁰

Account for Potential Corruption Risks and Vulnerabilities in the Disbursement System

Member States should strive to conduct an initial risk assessment of the stipulated disbursement procedures in order to identify vulnerable areas and focus on possible targeted action that could deter corruption from undermining delivery. This could include the use of a “red flag” mechanism¹¹¹ which would entail an increased vigilance in accountability at that particular “flagged” level.

Establish Clear, Objective and Transparent Criteria for the Qualification of Intended Beneficiaries and Recipients and Ensure that Beneficiaries Fulfill that Criteria

The COVID-19 pandemic has affected different groups of people and businesses in different ways. To prevent corruption, fraud and waste, Member States should establish clear, objective and transparent criteria to ensure that those in greatest need of assistance qualify for and receive it.¹¹² Oversight institutions should work to ensure that beneficiaries fulfill such criteria once established.¹¹³

Develop and/or Strengthen Open and Clear Communication and Outreach Channels to Raise Awareness and Understanding of Beneficiaries

Member States should establish clear and effective communication channels to ensure that the intended beneficiaries are aware of their eligibility, the amount and scope of benefit, and method by which their beneficiary status will be made known to the disbursement authorities. Not only does this inform beneficiaries, but it can help to mitigate the perception of corruption when information is not available or accessible.¹¹⁴ Administrative procedures to access information related to the crisis, including benefits, should be simplified with the aim of reaching all populations by engaging with local institutions and leaders as well as community-based heads and using online platforms, social media and other resources. Efforts should be made to ensure that women and girls have access to such information and can equally benefit from available services and procedures.

*Use Technology for the Efficient, Transparent and Accountable Disbursement of Resources*¹¹⁵

The extensive availability of technological tools in financial resource management during times of crisis has allowed the world to better manage large quantities of financial resources in an efficient, transparent and safe manner. In the context of the COVID-19 crisis, innovative solutions have been instrumental in Member States' responses to the pandemic, including with respect to preventing, containing, diagnosing and treating COVID-19 infections. It has also enhanced transparency and accountability of government institutions during the pandemic, including through open contracting policies, open data portals, and digital payment platforms.¹¹⁶ Member States should therefore seek to fully make use of such tools to promote the effective management, efficient disbursement and oversight of crucial financial resources.

Expand Whistle-blower Protection to Encourage Reporting and Ensure Accountability

Whistle-blower protection and accessibility to reporting channels, including hotlines and online platforms, should be reinforced and expanded to ensure that all those who detect, investigate and report corruption, particularly those involved in key sectors, including healthcare, procurement and emergency response, and including essential workers, are actively encouraged to report corruption through established, reliable and easily accessible mechanisms like text communications or online messaging services, while providing protection from retaliation and appropriate feedback mechanisms. This includes civil society, investigative journalists and the media. Such protection should guarantee whistleblowers the right to remain anonymous and enable whistleblowers to report to various institutions, including their own employer, an anti-corruption agency and law enforcement bodies.

Continue to Engage with and Encourage the Active Participation of Groups Outside the Public Sector in Crisis Response, including by Facilitating Access to Information

In the context of emergencies, there may be a tendency to withhold information and suspend measures designed to have the constructive engagement of multiple stakeholders, including civil society, non-governmental organizations and community-based organizations, in various governance processes. This can create opportunities for corruption and the misuse of power and resources. Facilitating continued access to information and opportunities for those outside the public sector to engage with and contribute to anti-corruption measures in crisis response are critical, both to strengthen such measures and mitigate the risks of misinformation. This can also help sustain and build trust in public institutions and the government's response to the emergency.

2. Emergency legislation: Adequate safeguards and accountability mechanisms

The current health crisis has caused many Member States to accelerate some political processes to address various issues with haste. This has entailed bypassing regular legislative procedures such as deliberation, review and modification to allow for swift national action and relief. This may, however, lead to a greater chance of legislative vulnerabilities due to the disregarded prioritization of accountability and oversight mechanisms. Furthermore, the adoption of such unrestricted legislative processes and powers risks weakening institutional checks and balances, shrinking civic space and undermining trust in public institutions.¹¹⁷ It is necessary to define the scope and duration of relevant extraordinary powers to reduce opportunities for abuse and overreach and safeguard human rights.¹¹⁸ Accelerating legislative processes should not override existing safeguards due to decreased time, vigilance and attention. As such, the following should be taken into account:

*Uphold Fundamental Human Rights and Ensure Good Governance in Times of Crisis*¹¹⁹

The current health crisis has also impacted the enjoyment of fundamental human rights and tested adherence to good governance principles, which further increase the risks of corruption. Measures that do restrict human rights must be non-discriminatory, grounded in law, and proportionate to and necessary for crisis response. They should be communicated clearly and disseminated widely.¹²⁰ Social distancing measures to combat the pandemic have also forced justice institutions to operate in disrupted environments, leading Member States to identify alternate approaches to ensure basic access to justice. Such measures may include using secure online and virtual resources to ensure the operational capacity of justice and other public sector institutions. These measures should be temporary and ensure that they do not hamper access to rights, especially for the most vulnerable in society, including women, minorities and the poor.

Enhance Transparency and Accountability within Legislative Processes

Member States should strive to be as transparent and inclusive as possible in their legislative decisions and deliberations by documenting the process, disseminating relevant information on the use of accelerated processes for decision-making and upholding standards of accountability for the actions and decisions of lawmakers.¹²¹ For example, the Senate in Brazil implemented a remote deliberation system, enabling the continuity of debates and votes through a secure personalized app; in Albania, Colombia, the Maldives and Mongolia, parliaments have amended their procedures to enable virtual discussions.¹²² Any such modifications of procedures should be responsive to the needs of women parliamentarians and other stakeholders.

Include Legislatively Mandated Anti-Corruption Measures in Economic and Financial Aid and Stimulus

In times of crises, it is imperative that emergency aid reaches all affected strata of society quickly and efficiently to produce the intended effects such as ensuring businesses, health services and the general public receive aid for basic survival. The economic and financial aid packages prepared by Member States should also include legislatively mandated anti-corruption measures to ensure that acceptable accounting, monitoring and audit standards are met. Some examples are multi-stakeholder oversight bodies and monthly audits to validate fund disbursement.

3. Risk mitigation in economic rescue/stimulus packages

To achieve the goals of economic rescue amid the crisis and re-start the global economy following the pandemic, States must identify and use the relevant expertise of all public institutions. While health agencies focus on patient care and procure essential supplies, those with data expertise can analyse current capacity and predict future health sector needs. The UN Policy Brief, “Shared Responsibility, Global Solidarity” called for whole societies to come together, encouraging “coordinated, decisive and innovative policy action” to respond to the crisis.¹²³ This demands an “all-government” approach. Such an approach requires States to strengthen and integrate already existing anti-corruption infrastructure throughout emergency legal frameworks, including by ensuring that such infrastructure receives funding through economic rescue and stimulus packages. As public procurement will also be a means to support policy actions, such as job creation, financing for small and medium enterprises, and other sustainability priorities, appropriate measures should be taken to ensure the impact is as intended.¹²⁴ Engaging all available resources will encourage collaboration, identifying new efficiencies that will not only resolve this crisis, but create sustainable working methods for the future.

Anti-corruption agencies, Supreme Audit Institutions (SAIs) and other oversight institutions, such as ombudsman's offices, can provide substantive guidance on measures to mitigate opportunities for fraud and corruption. Anti-corruption bodies can support members of Parliament, providing comments on draft economic rescue and stimulus legislation to ensure the incorporation of anti-corruption provisions. They can reiterate underlying obligations to act with integrity and propose solutions, such as the designation of ethics officers in public institutions, increased visibility and transparency concerning the origin of funds and the publication of all information on how such funds are being used to respond to the crisis.¹²⁵ Past crises have shown the benefit of this approach such as the supervision of funding allocations related to reconstruction work by Italy's National Anti-Corruption Authority following the 2016 earthquake.¹²⁶

SAIs can advise States on public spending accountability and which audit actions will be most useful without impeding state response.¹²⁷ They can conduct real-time audits, providing ongoing feedback on the success of emergency measures and the impact of distributed funds.¹²⁸ As articulated in UNODC's brief, "COVID-19 Fiscal Response and the Prevention of Corruption," SAIs and ACAs can verify processes, procedures and systems and provide advice on how to limit exposure to risks that arise from the compromise between urgent delivery and robust verification.¹²⁹ This is already happening. The Supreme Audit Institution of Jamaica published initial findings on the country's funding programme to support individuals and businesses during the crisis, identifying risks that some awards were being made to ineligible beneficiaries and providing recommendations for mitigation.¹³⁰ SAIs are also suggesting preventive measures, as evidenced by recommendations from the United States of America's Government Accountability Office to the Small Business Administration to develop and implement corruption risk management in the Paycheck Protection Programme, designed to support workers affected by COVID-19.¹³¹ If the role of SAIs and other anti-corruption agencies and infrastructure and their mandates are communicated broadly, this may also deter corrupt acts.

The recovery stage will most likely see the need for continued economic assistance to stimulate economic activity, and the need to ensure adequate auditing and oversight capacities along with comprehensive reporting mechanisms and whistleblower policies will remain no less acute. At this stage, which may indeed be more prolonged than the crisis response stage, more localized forms of accountability mechanisms may also be envisioned to maximize sustainability.

*Implement Comprehensive Auditing, Oversight and Reporting Mechanisms to Ensure and Verify Appropriate Receipt of Resources Allocated and Distributed for Response and Recovery Efforts*¹³²

The absence of adequate oversight measures in the rapid, large-scale disbursement of resources virtually guarantees interference and diversion through extensive corruption and fraud. Balancing the urgent need to disburse funds and resources quickly with the need for adequate anti-corruption safeguards, Member States should ensure that such emergency stimulus measures are accompanied by adequate auditing, oversight, accountability and reporting mechanisms to ensure that those in need receive the designated resources, thereby preventing and mitigating corruption, fraud and waste.¹³³ Response and recovery measures should specifically identify and integrate the work of oversight institutions and ensure such institutions have sufficient resources and the necessary independence to carry out their functions.¹³⁴

Facilitate Participatory Decision-Making¹³⁵ and Public Consultations¹³⁶

Involving relevant stakeholders to inform and contribute to decisions on the economic stimulus required or mechanisms through which the stimulus should be applied is

crucial to understand how such programmes may best maximize utility and output. Public consultations also increase accountability due to the sense of ownership that is shared among the public. It encourages the public to speak out against wrongdoings and corrupt acts. It is important to note the role that civil society organizations (CSOs), including women's organizations, play as they are also well-equipped to mobilize, convene and empower societies. National authorities may benefit from the specialized knowledge gained by such organizations through their work at the community and national level. This may also engender exploration of community feedback mechanisms¹³⁷ as a tool for greater participation and accountability at the local level. Member States should therefore seek to include such strategies in the implementation of economic stimulus packages.

Strengthen More Efficient Public Spending

At a time when sources of income such as taxes and export revenues are plummeting,¹³⁸ States face increased demands for public spending, reinforcing the importance of optimizing public spending in all areas, not just those related to the crisis. It is essential that governments “do more with less” — meaning spend better — by implementing comprehensive and holistic approaches such as Fair Public Management,¹³⁹ which aims to ensure that all public spending maximizes sustainable profitability, meaning that it is of a high quality, characterized by transparency and efficiency, and considers the social and environmental impact on current and future communities and generations. States should aim to have simple, clear regulatory frameworks that promote transparency, provide legal certainty and generate confidence in public procurement markets for greater competitiveness that improves price and quality, and encourages innovation.

4. International assistance: Safeguards in MDTF

Tackling the spread and effects of the COVID-19 pandemic is a globally shared goal, and different donor countries and agencies have initiated merging resources towards efforts to mitigate any further proliferation of the crisis. Multi-Donor Trust Funds (MDTF) pooled together to address issues of common interest have become commonplace in the development aid arena. While these collaborative efforts contain the potential for greater efficiency, they also heighten the risks of corruption due to increased vulnerabilities owing to their unique modalities and functioning frameworks. There are some measures that donors may take to mitigate these risks and safeguard allocated resources, including the following:

Conduct Detailed Risk Assessments¹⁴⁰

Before pooling large financial resources and distributing them to recipient countries and organizations, a detailed risk assessment and analysis should be conducted of the political and economic state of affairs of the beneficiary. Donors are advised to assess the likelihood of corruption risks of the recipient in a coordinated manner with each partner demonstrating an equal stake in the assessment. In cases of emergencies, it is also advisable to use previously tested and trusted channels for the distribution of pooled resources.

Prioritize Proactive Coordination Among Donors¹⁴¹

Due to the potential number of donor partners involved in a MDTF, coordination is a crucial and fundamental concern as this may aid donors to further identify and harmonize policies and systems in place that improve accountability and transparency. When donors are well coordinated and equally involved, the chances for leakage and slippage within the gaps of ill-coordination decrease as vigilance and awareness are also heightened. It is recommended that donors establish strong coordination mechanisms that involve a mix of informal and formal methods.¹⁴²

Include Various Forms of Marking to Ensure that the Most Vulnerable are Not Left Behind

The Secretary General's COVID-19 Response and Recovery Trust Fund developed a best practice in the allocation of MDTF funding by requiring a gender marker of GEM 3, meaning that addressing gender inequalities was a primary goal, for at least 30 per cent of its investments in its second Call for Proposals.¹⁴³

Develop Customized and Effective Disbursement Mechanisms with Appropriate Safeguards against Corruption¹⁴⁴

Donor partners should consider the availability of different methods to operationalize a suitable disbursement process that incorporates appropriate safeguards against corruption. For example, a coordinated tracking system¹⁴⁵ may be developed and customized for the beneficiary through which the movement of disbursed funds can be situated and monitored. The funds may also be disbursed with intermissions using a staggered system based on time or result-grounded (or both) conditions.

Public and State Induced Accountability¹⁴⁶

Donors should strive to cultivate a sense of commitment from beneficiaries which include a recipient country's government and the general public. This may be done through the active involvement of local civil society organizations as discussed in the recommendation above to facilitate participatory decision-making and public consultations.

IV. CONCLUSION

Anti-corruption, rooted in the United Nations Convention against Corruption and SDG 16, is not only essential to the achievement of the United Nations Sustainable Development Goal Framework but is an enabler of the entire 2030 Agenda. Corruption makes it more difficult to achieve economic development, helps to fuel political instability and increases inequality, thwarting opportunities to achieve the full realization of human rights and gender equality.

COVID-19, and other crises that will inevitably follow, create fertile ground for corruption to thrive. The impact of corruption can be devastating, affecting how quickly States can recover and endangering the health, safety and livelihoods of individuals and communities, including their food, water and medical supply chains. The depletion of valuable resources and the potential loss of stimulus funds due to corruption have important implications on socio-economic outcomes and can also fundamentally change what future governance structures look like, determine the power of organized criminal groups and alter public trust in national and international institutions and international frameworks for the foreseeable future. It is thus essential for all Member States to strengthen efforts to prevent and counter corruption, to recover better as we look towards a future and the world we want.¹⁴⁷

V. ANNEX

1. Summary of recommendations

The below table reflects a summary of all recommendations discussed in this Policy Paper. They have been prioritized chronologically.

Anti-Corruption Measures	Technology and Open Data	Legal and Regulatory Policy Frameworks and Enforcement Measures
IMMEDIATE RESPONSES		
<p>Mandate corruption risk assessments in relevant institutions and industries.</p> <p>Strengthen, integrate and mainstream anti-corruption institutions, infrastructure and knowledge throughout emergency response measures, including through the use of real-time audits, investigations into fund diversion and requirements for beneficial ownership transparency.</p> <p>Conduct risk assessments of disbursement procedures.</p> <p>Establish clear, objective and transparent criteria for the qualification of intended beneficiaries and recipients and ensure that beneficiaries fulfill that criteria.</p> <p>Develop and/or strengthen open and clear communication and outreach channels</p> <p>Implement relevant anti-corruption safeguards in multi-donor trust funds.</p> <p>Enable and encourage participatory decision-making and public consultations on economic stimulus decisions.</p>	<p>An analysis of the level of data capacity currently available should be conducted and thereafter strengthened, with the aim of creating transparent, open data systems that perform predictive functions, track public expenditure and measure the impact of public response on all communities.</p> <p>Harness available technology for the efficient, transparent and accountable disbursement of resources, including the tracking and monitoring of the origin, use and impact of funds.</p> <p>Build innovative public-private partnerships that identify emerging needs and afford opportunities for data-driven responses.</p> <p>Implement and rapidly expand scientifically-based diagnostic and anti-body testing results and ensure the transparent, accurate reporting of results.</p> <p>Ensure research, controlled trials and resulting medications and life-saving equipment are freely and publicly available in a transparent, inclusive manner.</p>	<p>Develop and implement frameworks for emergency procurement that are clear, transparent and publicly accessible.</p> <p>Develop and implement clear guidelines that manage potential conflicts of interest and help to ensure beneficial ownership transparency.</p> <p>Strengthen the institutions in charge of procurement, including their mandate and the competency of their personnel.</p> <p>Centralize procurement for essential items of limited supply in emergency contexts.</p> <p>Enhance transparency and accountability within legislative processes and include legislatively-mandated anti-corruption measures in economic stimulus packages.</p> <p>Uphold fundamental human rights and ensure good governance in times of crisis.</p> <p>Use penalties to deter criminal activity.</p> <p>Expand whistleblower protection.</p> <p>Prioritize and encourage anti-money laundering investigations.</p> <p>Include various forms of marking to ensure that the most vulnerable are not left behind.</p>

MEDIUM-TO-LONG-TERM RESPONSES		
Implement comprehensive auditing, oversight and reporting mechanisms to ensure and verify appropriate receipt of resources allocated and distributed for response and recovery efforts.	Develop transparent systems for collecting, analysing and disseminating data to better predict current and future needs.	Develop and strengthen legal and regulatory frameworks that are resilient, innovative and efficient, including for future plans for emergency economic measures, emergency procurement and emergency response.
Build communities' resilience to COVID-19 and related shocks.	Ensure effective digital governance in the use of digital technologies that safeguards human rights, data privacy and personal data protection.	Prioritize sustainable public health systems and develop clear codes of conduct.
Strengthen the identification, monitoring and oversight of corruption risks in all relevant sectors.	Promote sound regulatory mechanisms to promote innovation while ensuring compliance, ethics and integrity in the use of digital technologies, and to mitigate the risks of abuse and misuse of technologies.	Integrate transparency, accountability and anti-corruption measures across national, sectoral and local development plans, policies and strategies.
Encourage, increase and enable access to information.		Strengthen more efficient public spending.

2. Illustrative measures taken by Member States to prevent and combat corruption and recover better

Despite the unprecedented shocks of COVID-19, there will be periods of recovery and increased stability in the post-pandemic world. It is thus critical for Member States to make choices on how to recover better for the future and foster resilience in preparation for future crises.

Member States have already taken significant steps to integrate and enforce anti-corruption measures across response and recovery plans, by engaging all sectors and sections of society. Sharing these illustrative actions could help support the development, strengthening and enforcement of similar measures by Member States, thereby reducing the risks of corruption and increasing the impact of the global response and recovery.

1. The use of existing anti-corruption tools and frameworks to address the risks of corruption

Auditing: All emergency funds received would be subject to an audit within six months and a publication of findings, including the full text and beneficial ownership information for all procurement contracts.

Tracking: Specific budget lines could be created to help track and report emergency fund expenditures on a regular basis via a transparent online portal.

Whistle-blowing: Rapid processing of whistle-blowing reports related to violations in the implementation of COVID-19 legislation.

Monitoring: The Supreme Audit Institution or similar body could create a COVID-19 Health Emergency Control Strategy and use existing knowledge to verify the acquisition and distribution of essential products to vulnerable populations.

2. Emergency legislation to respond to COVID-19

Grant Audit Legislation: All COVID-19 grants disbursed from a central fund or related to short-term employment assistance could be required to undergo a retrospective audit to confirm the accuracy of the data submitted by grant beneficiaries.

Information Access: The Parliament could require information from the Ministry of Health or related institution concerning the allocation and distribution of public resources to fight COVID-19, including with respect to the procurement of essential goods and medical equipment.

Monitoring: A Parliamentary Committee could be established to monitor and supervise the implementation of emergency measures through updated information from all relevant authorities, including the anti-corruption commission.

Oversight: Emergency legislation could establish a Joint Congressional Oversight Committee and require the President or other official to submit regular reports to Congress concerning actions taken pursuant to the emergency legislation, including the allocation and use of funds.

3. Public procurement of emergency medical supplies and services

Pre-registering suppliers: Institutions could be empowered to quickly check suppliers and procure what they need without concerns about price-gouging or falsified products after the centralized procurement authority sets conditions for procurement and verified suppliers who registered in a publicly available framework agreement.

Support to contracting authorities: A help desk by the central purchasing body could be established to enable contracting authorities to consult on emergency procurement procedures, complemented by guidelines, templates for authorizing direct awards if necessary and regularly updated lists of available products and pre-screened suppliers.

Mitigating price-gouging: The resale of masks and other medical equipment and supplies could be prohibited to mitigate incentives for individuals and groups to purchase such goods and sell them at a higher price.

Beneficial ownership transparency: All information concerning crisis-related public procurement and the beneficial owners of companies contracting with the Government to respond to COVID-19 should be made publicly available.

Impact transparency: A platform could be established that allows users to track the status of all public contracts related to COVID-19.

Maximum prices. An emergency procurement instruction from the Government could detail maximum prices for emergency medical supplies, such as personal protective equipment.

Open data for business continuity. The Government could issue a policy note that encourages contracting authorities to quickly pay suppliers to maintain businesses while also calling on suppliers to make any data, including balance sheets, ledgers and profit and loss accounts, available to contracting authorities to ensure that funds were used as intended.

Open contracting: COVID-19 related procurement could be excluded from typical procedures, but all contracts would be required to be reported and published in full within one day of signing. Civil society organizations would thus be able to track the procurement of essential supplies, checking the price of COVID-19 tests to ensure that authorities are spending resources efficiently.

4. The use of technology and open data to prevent corruption in COVID-19 response and recovery

Digital platforms: By digitalizing the process to issue e-passes permitting internal movement, national authorities could reduce corruption risks while increasing transparency.

Information access: Through Facebook Live and other social media briefings and a dedicated portal containing relevant statistics and COVID-19 advice, the Ministry of Health or other related institution could enable access to information during the pandemic.

Technological tools: Through an easily accessible mobile mapping application, the Government could disseminate real-time, location-specific data to the public on mask availability, affording citizens the opportunity to identify and relocate masks to the most vulnerable.

Mapping corruption risk: A Corruption Risk Mapping Project operated by the Government could engage anti-corruption institutions and local communities to monitor, track and update information concerning potential corruption across the country to ensure the State is aware and can respond appropriately.

Digital accountability platform: The establishment of an accountability platform could provide members of the general public and State control agencies with data on the management of funds by various State agencies including general and specific overviews of the disbursement of subsidies, goods and services, contracting, etc.

- ¹ As of 20 May 2021. <https://covid19.who.int/>
- ² Global Economic Prospects (January 2021), <https://openknowledge.worldbank.org/bitstream/handle/10986/34710/9781464816123-Ch01.pdf>; <https://www.worldbank.org/en/publication/global-economic-prospects#:~:text=Global%20Outlook,-COVID%2D19%20has&text=The%20baseline%20forecast%20envisions%20a,economies%20will%20shrink%20this%20year>.
- ³ World Economic Outlook (April 2021), <https://www.imf.org/en/Publications/WEO/Issues/2021/03/23/world-economic-outlook-april-2021>
- ⁴ COVID-19 recovery must be human-centred (9 April 2021), https://www.ilo.org/global/about-the-ilo/newsroom/statements-and-speeches/WCMS_779257/lang--en/index.htm; see also Impact of COVID-19 on the Sustainable Development Goals: Pursuing the Sustainable Development Goals (SDGs) in a World Reshaped by COVID-19. https://sdgintegration.undp.org/sites/default/files/Impact_of_COVID-19_on_the_SDGs.pdf
- ⁵ Global Economic Prospects, supra note 2.
- ⁶ International Monetary Fund Fiscal Monitor Update (April 2021), <https://www.imf.org/en/Publications/FMI/Issues/2021/03/29/fiscal-monitor-april-2021>
- ⁷ UNCTAD, (30 March 2021) <https://unctad.org/news/un-calls-25-trillion-coronavirus-crisis-package-developing-countries>
- ⁸ <https://data.imf.org/?sk=757a72b7-eece-470e-b6a1-d96b04b7014a>
- ⁹ As adopted by the General Assembly in resolution 73/191 and related resolutions, UNGASS refers to the United Nations General Assembly Special Session against Corruption convened from 2 to 4 June 2021. https://ungass2021.unodc.org/uploads/ungass2021/documents/session1/contributions/UN_Common_Position_to_Address_Global_Corruption_Towards_UNGASS2021.pdf
- ¹⁰ This paper was developed by the UN Global Task Force on Corruption under the co-leadership of the United Nations Office on Drugs and Crime (UNODC), the United Nations Department of Political and Peacebuilding Affairs (DPPA) and the United Nations Development Programme (UNDP) within the framework of the Secretary-General's Executive Committee. It builds on UNODC's predecessor paper entitled "Accountability and the Prevention of Corruption" published in April 2020.
- ¹¹ For instance at the High-level Meeting on Financing the 2030 Agenda for Sustainable Development in the Era of COVID-19 and Beyond held on 29 September 2020, "a number of countries emphasized to the need to tackle Illicit Financial Flows (IFFs). These also included calls to tackle corruption. Countries pointed to the FACTI panel, which is set to offer several recommendations to combat corruption and tackle IFFs through existing institutional arrangements by making them more effective." For more information, please see https://www.un.org/sites/un2.un.org/files/meeting_summary_hosq.pdf
- ¹² <https://www.u4.no/publications/corruption-in-the-time-of-covid-19-a-double-threat-for-low-income-countries>. The High-Level Panel on International Financial Accountability, Transparency and Integrity for Achieving the 2030 Agenda published 14 recommendations in its 25 February 2021 report. <https://www.factipanel.org>
- ¹³ <https://unsdg.un.org/resources/un-framework-immediate-socio-economic-response-covid-19>
- ¹⁴ *International Federation of the Red Cross and Red Crescent Societies only
**High end estimate (\$600m lowest estimate)
***Estimated figures include unaccounted monies spent Source: [NEMEXIS.DE](https://www.nemexis.de), Fraud's impact on healthcare during COVID-19: Global survey on fraud and corruption affecting healthcare systems during COVID-19 in April 2020
- ¹⁵ For example, in the United States alone, the Federal Trade Commission reported that from 1 January 2020 to 19 May 2021, it had received nearly 300,000 reports of suspected fraud related to COVID-19, with people reportedly losing USD 441.8 million to fraud. In Colombia, reports of ongoing investigations into crimes ranging from embezzlement to unlawful procurement concern nearly half of all its federal STATES.
- ¹⁶ For an example from Berlin of an auxiliary consequence of the crisis in creating flourishing conditions for corruption to thrive, see <https://www.berlin.de/aktuelles/berlin/kriminalitaet/6115841-4362932-warnung-vor-haustuerbetuegern-mit-angebot.html>
- ¹⁷ <https://unglobalcompact.org/take-action/20th-anniversary-campaign/uniting-business-to-tackle-covid-19/goal-16-anti-corruption>
- ¹⁸ For more on the risk of corruption in public pharmaceutical procurement and how anti-corruption measures may reduce this risk, see <https://www.tandfonline.com/doi/full/10.1080/16549716.2019.1694745>
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