



**UNODC**

United Nations Office on Drugs and Crime

# **CRISES AND CORRUPTION: EMERGENCY RESPONSES DURING COVID-19**

**EXPERIENCES AND LESSONS LEARNED**



UNITED NATIONS OFFICE ON DRUGS AND CRIME  
Vienna

# Crises and corruption: emergency responses during COVID-19

EXPERIENCES AND LESSONS LEARNED



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## BACKGROUND

The unprecedented coronavirus disease (COVID-19) pandemic upended the global status quo, and its consequences exacerbated corruption risks in nearly every sector. The crisis forced Member States to use a broad range of measures, including limitations on travel, economic and in-person activities, to curtail the spread of the virus while balancing the needs of the economy. In many instances, to cushion the effects of such restrictive measures, countries provided economic stimulus and relief packages that ranged from direct cash disbursements to furlough schemes and unemployment insurance, among others.

The urgent need to respond to the crisis and the speed at which measures were adopted often led to inadequate accountability and oversight mechanisms for the allocation and distribution of emergency relief packages. As a result, the risks of corruption and fraud increased, threatening the efficiency and effectiveness of response measures.

In early 2020, the United Nations Office on Drugs and Crime (UNODC) developed and disseminated a questionnaire for regional surveys to gather information on countries' initial responses to the crisis, including the types of emergency relief packages adopted, the associated risks of misuse through fraud and corruption, and the involvement of anti-corruption bodies and oversight institutions in designing, implementing and monitoring such packages. The aim was to understand the context in which countries were operating and the immediate challenges they faced in order for UNODC to provide informed, innovative technical assistance as the crisis continued.

With the United Nations Convention against Corruption as the cornerstone, UNODC also used the information received to identify and disseminate lessons learned and good practices for preventing and countering corruption in crisis response and recovery, as well as to develop bespoke anti-corruption programmes.





## METHODOLOGY

The principal data-collection method used was through the dissemination of regional surveys. The aim of the surveys was to capture and assess the immediate responses to the COVID-19 crisis at the national and regional levels and to analyse the potential inclusion of anti-corruption mechanisms and the role of anti-corruption authorities in preventing and mitigating corruption emanating from those responses to the crisis. Hence, the information received from respondents was collated under the following key categories:

- COVID-19 emergency relief packages: underlying legal framework, beneficiaries, budget and available safeguards
- Role of anti-corruption authorities
- Transparency measures
- Mechanisms to monitor the allocation and use of emergency relief packages
- Mechanisms to report fraud and corruption
- Involvement of civil society organizations

The survey was distributed through anti-corruption authorities in 71 countries covering most of the regions in which UNODC is present and provides technical assistance in anti-corruption activities: East Africa, Southern Africa, West and Central Africa, South Asia, South-East Asia and the Pacific. The survey was made available to those authorities from May 2020 to February 2021. The time frame of the survey afforded an opportunity to identify and analyse the initial measures taken by Governments in the context of an unprecedented crisis.

Sixty countries responded to the survey, representing a response rate of 85 per cent. Figure I shows the number of countries, all of which are parties to the Convention against Corruption, that responded in each region.<sup>1</sup>

After responses were collected at the national level, the results were combined to generate a synopsis of the approaches taken by countries within each region. UNODC relied on its extensive network of field-based anti-corruption advisers to administer the surveys and ensure the quality of information received. The findings at the regional level, on which the present report is based, were also published.<sup>2</sup> However, the data provided by the authorities surveyed are presented herein as received; the responses were not re-examined for accuracy. UNODC also attempted to include relevant information from incomplete responses, which are reflected in the data to the extent possible and have been factored

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<sup>1</sup> Angola, Bangladesh, Benin, Bhutan, Botswana, Burkina Faso, Cabo Verde, Cambodia, Cameroon, Central African Republic, Chad, Cook Islands, Côte d'Ivoire, Fiji, Gabon, Gambia, Ghana, Guinea, Guinea-Bissau, India, Indonesia, Kiribati, Lao People's Democratic Republic, Liberia, Malawi, Malaysia, Maldives, Mali, Marshall Islands, Mauritania, Micronesia (Federated States of), Myanmar, Namibia, Nauru, Nepal, Niger, Nigeria, Niue, Palau, Papua New Guinea, Philippines, Rwanda, Samoa, Sao Tome and Principe, Senegal, Sierra Leone, Singapore, Solomon Islands, South Africa, Sri Lanka, Thailand, Timor-Leste, Togo, Tonga, Tuvalu, Uganda, Vanuatu, Viet Nam, Zambia and Zimbabwe.

<sup>2</sup> Available at [www.unodc.org/unodc/en/covid-19-policy-documents.html](http://www.unodc.org/unodc/en/covid-19-policy-documents.html).

into the percentages shown throughout the report. Finally, the dynamic nature and evolution of the crisis mean that some of the results may no longer reflect the current situation in each country or region.



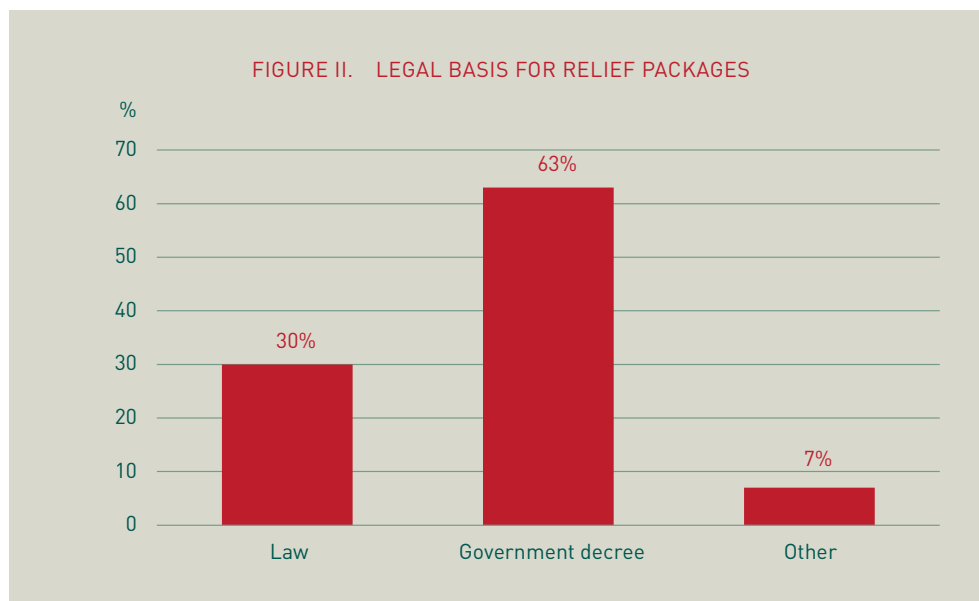
The data contained in the present report represent a combined average of the final processed data from all of the countries surveyed. This approach allowed UNODC to identify common patterns in Governments' efforts to respond to and recover from the pandemic and its socioeconomic consequences, as well as common patterns in the adoption of measures to ensure integrity in the use of emergency response resources. Those patterns are presented below, together with six recommendations for Governments to better safeguard public resources from corruption during large-scale crises.

## SURVEY RESULTS

The results of the survey demonstrate how the participating countries responded to the pandemic and its detrimental consequences by establishing emergency relief packages to protect the welfare of their citizens and preserve the sustainability of businesses. The aggregated survey results and responses from the six regions are presented below, while some of the good practices observed, which have been in part reformulated to make them more broadly applicable, were taken into consideration when identifying recommendations for the future.

### 1. Legal basis for COVID-19 emergency relief packages

The responses indicated that almost all of the countries surveyed had adopted COVID-19 emergency relief packages, with some variation in the way in which such packages were initially adopted. As shown in figure II, the majority of countries surveyed (63 per cent) adopted support packages through government decrees, while 30 per cent involved parliaments and passed new laws to implement relief measures. Executive branches used government decrees to declare states of emergency, some of which were not subject to time limits and did not provide for the exercise of parliamentary oversight. At the same time, some of the countries that passed new laws introduced regulations granting broad discretion to their executive branches. In some instances, laws allowed the executive branch to reallocate the majority of national budgets or exempted public officials from civil and criminal liability in the performance of duties related to COVID-19 relief measures.



The use of government decrees varied by region. In South Asia, all of the surveyed countries had adopted relief measures by government decrees. Similarly, 8 out of the 10 countries that responded in South-East Asia had used government decrees to launch support packages. Nearly two thirds of the countries surveyed (62 per cent) in West and Central Africa had also used such decrees to declare states of emergency and adopt COVID-19 relief measures. The pattern was markedly different in other regions, such as in the Pacific region, where only 6 out of 14 countries took this approach.

In most responses, it was not clear whether parliamentary assemblies had reviewed those decrees before their promulgation or had exercised oversight of their implementation. However, in Cabo Verde, for example, a special plenary session of the National Assembly was held on 1 April 2020 to authorize the declaration of a state of emergency and simultaneously debate and approve legislative proposals<sup>3</sup> that included emergency measures in response to the pandemic and its socioeconomic effects. In Maldives, a special parliamentary committee performed ex post oversight by requesting information and updates from all authorities involved in the allocation and distribution of emergency funds. The Philippines embedded a similar mechanism directly in its emergency response legislation, under which a joint congressional oversight committee was established to receive weekly reports from the President on the use and disbursement of emergency funds. Such reports were made publicly available online.

In addition to the use of decrees and legislation, 7 per cent of the surveyed countries adopted relief packages through other methods, such as ministerial decisions or memorandums issued by special committees.

## 2. Categories of assistance provided in emergency relief packages

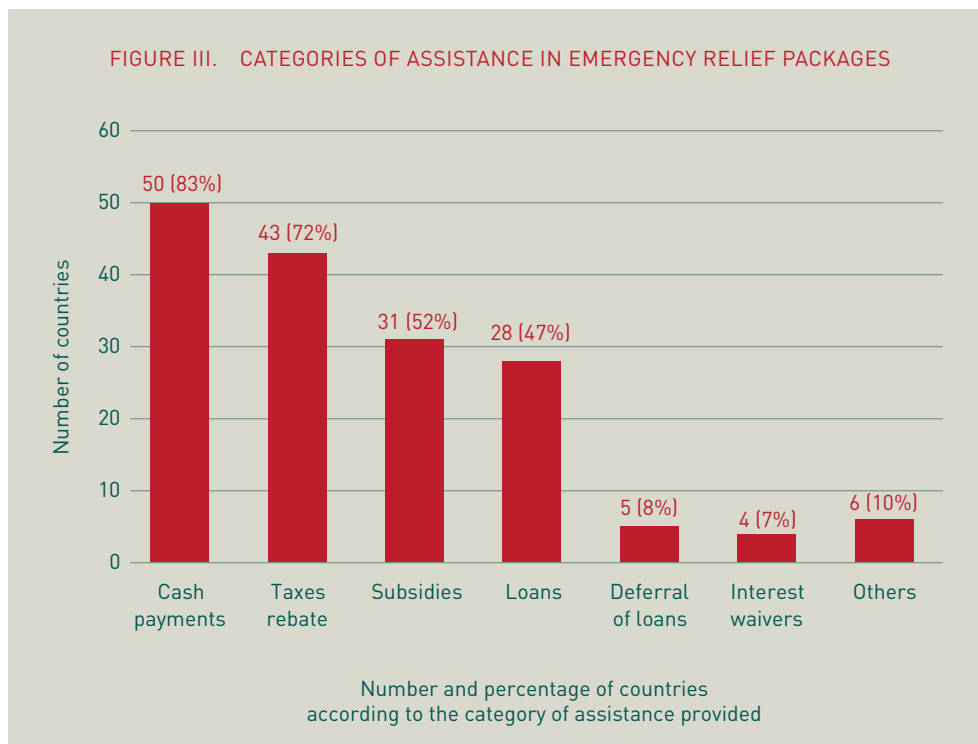
In the countries surveyed, the estimated budgets for emergency relief packages ranged from \$2 million to more than \$200 billion. Many response packages included allocations for the provision of essential health services, medical supplies and equipment.

The emergency relief packages included various forms of assistance, including direct cash payments, loans, deferral of payments on existing loans and subsidies for essential expenses, including for utilities and food. Given the overarching yet context-specific impact of the crisis, many countries implemented packages that incorporated and combined different forms of assistance. As shown in figure III, the primary form of

assistance provided through emergency relief packages was cash payments, followed by tax rebates and subsidies. Governments also chose to provide more than one form of assistance. Out of the 60 countries that responded to the survey, 50 provided cash payments (83 per cent), 43 (72 per cent) granted tax rebates and 31 (52 per cent) provided subsidies.

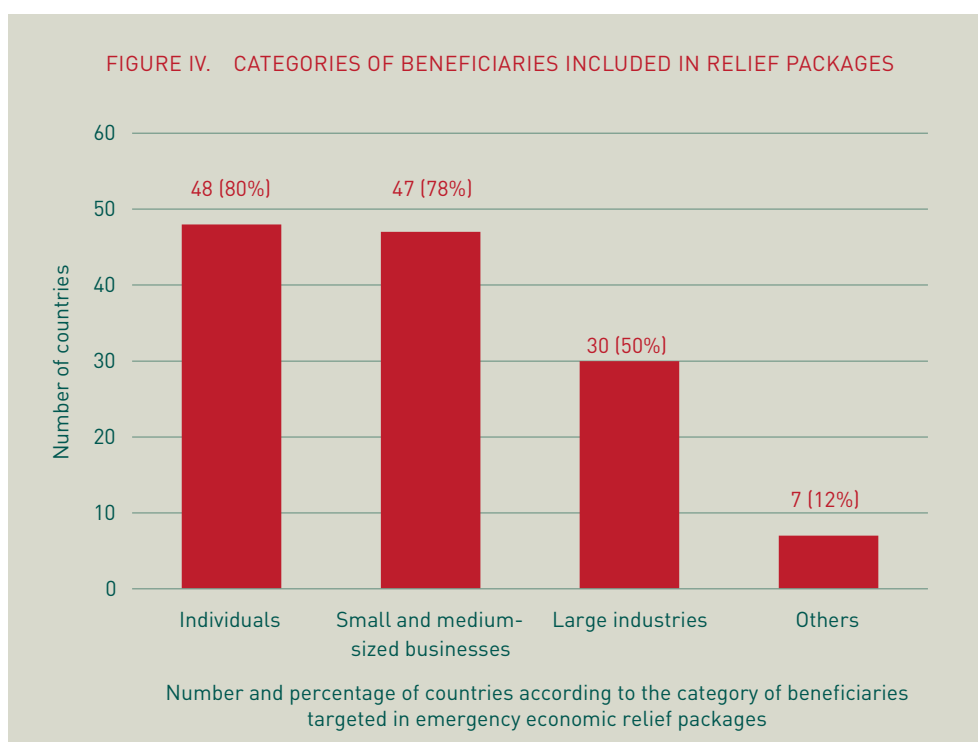
Not all of the support provided by Governments was economic in nature; for instance, in India, the effects of the pandemic rendered millions of daily wage earners residing in cities unemployed. Logistical assistance was provided to facilitate and ease the return to their home towns, often situated in rural areas.

<sup>3</sup> See Cabo Verde, Official Bulletin, No. 44, Series I (4 April 2020).



### 3. Categories of beneficiaries included in emergency relief packages

While most countries provided support to a range of beneficiaries, as shown in figure IV, 80 per cent (48 out of 60) of the countries surveyed included individuals and 78 per cent (47 out of 60) included small and medium-sized businesses as the main beneficiaries of relief packages. Some of the surveyed countries included other categories, such as people living below the poverty line, people who had lost their jobs, artists, and people working in certain industries, such as tourism.



#### 4. Anti-corruption bodies and institutional oversight frameworks

Under article 6 of the Convention against Corruption, States parties must ensure the existence of a body or bodies that prevent corruption by such means as implementing anti-corruption policies and practices and, where appropriate, overseeing and coordinating their implementation, and increasing and disseminating knowledge about the prevention of corruption. States parties are obligated to grant such bodies the necessary independence to enable them to carry out their functions effectively and free from any undue influence.

In a crisis, anti-corruption authorities can provide substantive guidance on proposed response measures to help mitigate opportunities for corruption and fraud and to safeguard funds. They can highlight existing transparency and accountability mechanisms that may be used to help track and audit disbursed funds, reiterate underlying obligations to act with integrity, and support the supervision of funding allocations. Supreme audit institutions can undertake real-time audits, advise parliaments on how to mitigate exposure to corruption risks, and verify processes and procedures.

The responses to the survey indicated that the countries used two main approaches: (a) a reliance on existing oversight institutions to ensure transparency and accountability in the allocation, distribution and management of emergency funds; and (b) the use of newly established bodies, such as task forces or special committees, composed of representatives from various government institutions, including anti-corruption bodies and audit institutions, to perform oversight functions.

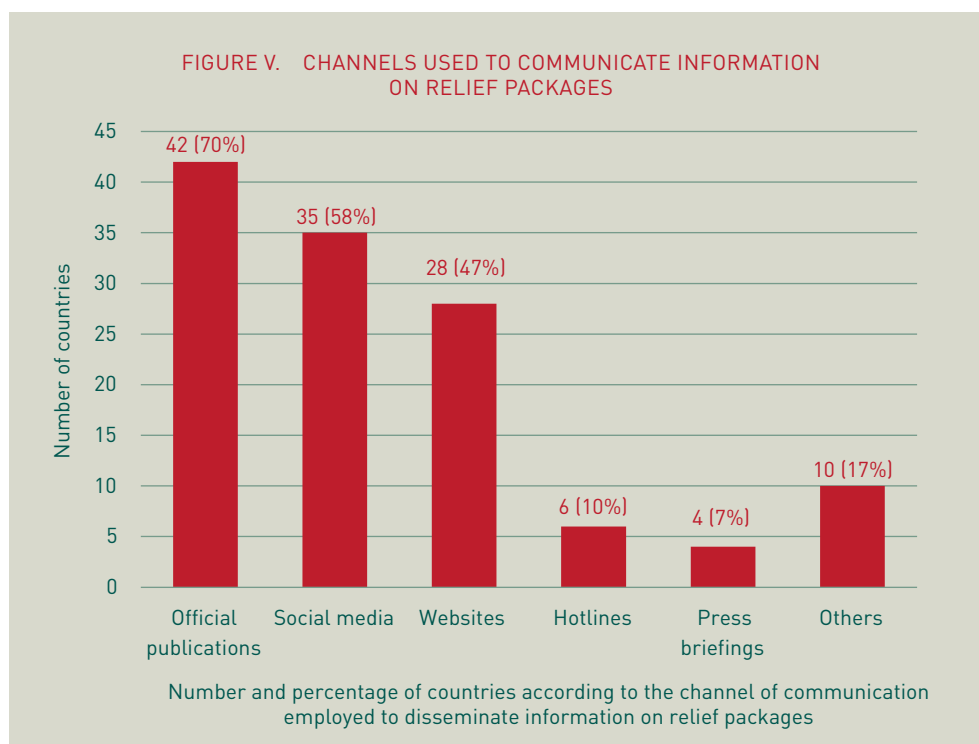
While most anti-corruption commissions were not directly involved in the design of emergency relief packages, they continued to play an essential role in oversight. In Nigeria, for instance, the Independent Corrupt Practices and Other Related Offences Commission developed an anti-corruption protocol for the presidential task force in charge of monitoring procurements and financial transactions, introduced corruption-prevention guidelines relating to COVID-19 relief measures, advised front-line agencies on the management of emergency funds and set up a monitoring team, with third-party observers, to report abuses and offences. In Maldives, the Anti-Corruption Commission issued and monitored the implementation of guidelines on integrity and on preventing and reducing the risk of fraud and corruption during the pandemic. In Indonesia, the Corruption Eradication Commission issued similar guidance and established a new task force dedicated specifically to preventing and investigating corruption in the implementation of COVID-19 relief packages. The responses to the survey indicated that anti-corruption authorities actively monitored the distribution and allocation of emergency relief packages and processed reports of potential acts of corruption brought to their attention, according to their mandates and the specific requirements of their legal systems. It was also clear from the responses that the imposed lockdowns and the strict health-related measures had an impact on their work, for example by limiting access to documents and physical access to premises.

New task forces or ad hoc executive committees comprising representatives of oversight institutions and other government representatives served to strengthen and facilitate coordination at the national level. This was true in the Gambia, where the Government created a special committee that included the Permanent Secretaries of the Ministries of Health and Finance and Economic Affairs, the Accountant General, the Director General of the Gambia Public Procurement Authority, the Director of Health Services and the Director General of the Internal Audit Office. In Benin, an ad hoc interministerial committee oversaw mechanisms to prevent fraud and corruption, regularly reporting in the national media on the distribution and use of funds.

Viet Nam used a hybrid approach, authorizing the Ministry of Labour, War Invalids and Social Affairs to implement the emergency relief package, while a newly established special committee composed of representatives from different ministries under the Office of the Prime Minister oversaw implementation.

## 5. Transparency measures to communicate information on emergency relief packages

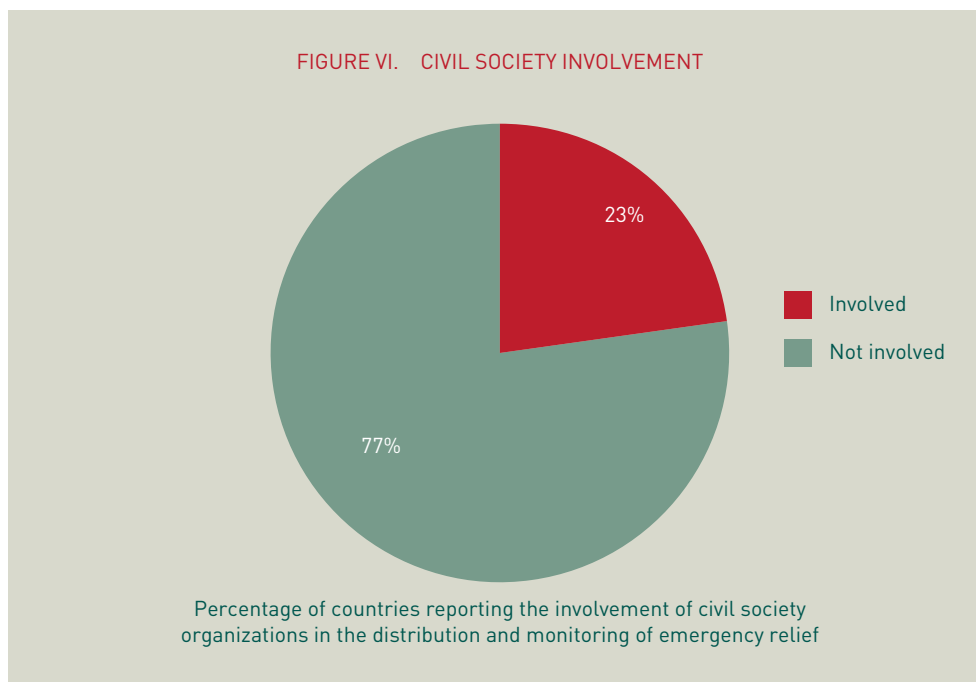
Most countries indicated that information related to COVID-19 emergency relief packages and their disbursement was primarily communicated to the public through three main channels, as shown in figure V: (a) official publications (70 per cent of countries surveyed); (b) social media (58 per cent); and (c) official websites (mainly those of the ministry of finance; 47 per cent).



The way in which countries published information on how to access support also created different risks and avenues for misuse. For example, while social media proved effective at reaching a large share of the population, misinformation spread by different interest groups and criminal organizations in such networks was reported. The method of “phishing” for information through advertisements of COVID-19 emergency relief packages online was reportedly used by criminals to make fraudulent applications for government support using the personal information of beneficiaries.<sup>4</sup>

<sup>4</sup>UNODC, Regional Office for Southeast Asia and the Pacific, “COVID-19 emergency packages in Southeast Asia: an overview and analysis of fraud and corruption risks”. Available at [www.unodc.org/southeastasiaandpacific/en/what-we-do/anti-corruption/topics/covid-19.html](http://www.unodc.org/southeastasiaandpacific/en/what-we-do/anti-corruption/topics/covid-19.html).

## 6. Involvement of civil society organizations



The majority of countries surveyed (77 per cent) indicated that civil society organizations were not involved in the design, distribution or monitoring of emergency relief packages, as shown in figure VI.

In West and Central Africa, 33 per cent of responding countries stated that civil society organizations had been involved in the monitoring of emergency relief packages. In addition to their essential role in disseminating information and increasing public awareness of the pandemic, civil society organizations in some countries played an active oversight role through their involvement in the committees responsible for monitoring the implementation of COVID-19 relief measures.

## 7. Mechanisms for reporting corruption and fraud

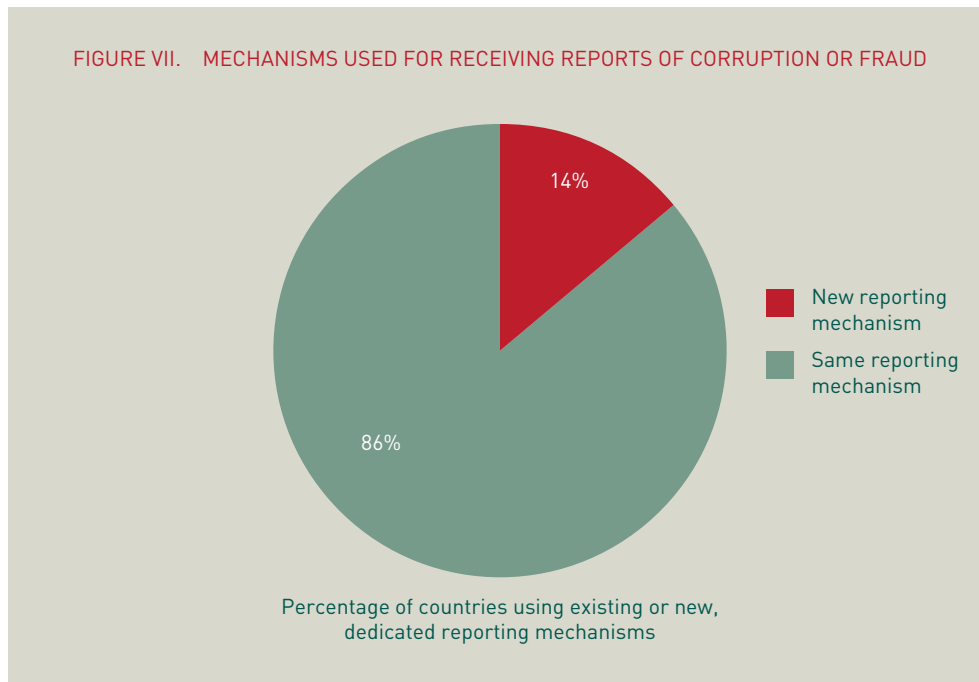
The majority of countries surveyed did not establish new or special complaint mechanisms for reporting potential violations or fraud related to the distribution of emergency relief packages. As shown in figure VII, 86 per cent of responding countries used existing reporting mechanisms, while 14 per cent created new mechanisms to report fraud and corruption relating to emergency relief packages.

The newly established reporting mechanisms in the countries surveyed were mainly special hotlines and dedicated social media accounts set up to receive reports from the public.

Citizens in all responding countries were able to use existing reporting mechanisms, most notably in-person or online complaint mechanisms. In all cases, when complaints were received, regular procedures were applied.



FIGURE VII. MECHANISMS USED FOR RECEIVING REPORTS OF CORRUPTION OR FRAUD



The majority of respondents indicated that they had received or were aware of complaints regarding the implementation of emergency relief measures. They also reported on actions taken to address such complaints. For example, in one country in Southern Africa, a multi-disciplinary committee was established to coordinate investigations emanating from complaints relating to emergency relief packages. The committee consisted of representatives of law enforcement bodies, supreme audit institutions and financial intelligence units, who worked together to record allegations, provide support to investigation teams and report on their progress. In Bangladesh, the Anti-Corruption Commission initiated 10 cases, resulting in the arrest of individuals involved in fraud concerning relief packages, and the Government dismissed some 50 elected local officials on such charges. The Liberian Anti-Corruption Commission also initiated criminal investigations following reports or the detection of irregularities in the use of emergency funds.



## FINDINGS AND RECOMMENDATIONS

The national surveys conducted across 60 countries and six regions provided substantial and timely information on the initial actions taken by Governments in response to the COVID-19 crisis.

The results of the surveys presented in the first part of the present report demonstrate that many countries took similar actions that were justified by the nature and consequences of the crisis. The types of relief and categories of recipients of economic packages were similar in most of the countries surveyed. The results also highlighted an increase in certain types of corruption risks and supported observations and conclusions regarding the trends and prevailing response efforts of those countries.

### A. General observations

#### 1. Prevalence of government decrees and orders

Emergency relief packages were mostly adopted and enforced through expedited government decrees and orders. The legislative role and involvement of parliaments were diminished on grounds of urgency. Some countries indicated that the restrictions on public gatherings prevented parliaments from meeting. Although such restrictions were justified, the lack of parliamentary oversight increased the risk of reduced effectiveness and accountability in the measures adopted.

#### 2. Excessive reliance on cash-based measures

An overwhelming majority of surveyed countries used various forms of cash disbursement as the primary mode of relief. Such dependence, when coupled with inadequately transparent and accountable mechanisms, as well as ambiguous eligibility criteria, heightened corruption vulnerabilities at a number of key points along the disbursement chain. Those risks gave rise to fraudulent activities, including the falsification of documentation and the diversion of funds.

#### 3. Limited role and involvement of anti-corruption bodies

The majority of the responses to the survey clearly indicated that oversight and regulatory bodies continued to fulfil their mandates and roles, demonstrating that the states of emergency declared by Governments did not interfere with the authorities' vested powers, notably with those of anti-corruption bodies. However, most national anti-corruption authorities were not involved in establishing and implementing emergency economic relief packages. Their limited role during states of emergency significantly increased corruption risks in the overall management of public funds.

#### 4. Transparency

Limited access to information on the distribution of packages, categories of relief assistance and other specific aspects of emergency relief increased the risk of critical information not being available to all target groups. This is particularly true of the most

marginalized and vulnerable groups, who may lack regular and reliable access to the Internet, as many countries reported using social media and websites, in addition to official publications, to disseminate information. The rapid and dynamic nature of the crisis also exacerbated the lack of transparency in emergency measures and economic relief.

#### 5. Limited engagement of non-State actors

The majority of countries surveyed did not involve various non-State actors, such as the private sector, civil society organizations and academia, in the overall design and implementation of emergency economic relief packages. Civil society organizations took part in the distribution of assistance in only a handful of cases, mostly in the context of humanitarian aid.

## B. Risk patterns

As a result of the context in which emergency relief measures were adopted and the limited role played by anti-corruption bodies in designing and implementing such measures, the countries surveyed identified a number of potential fraud and corruption risks, which are summarized in the table below.

<b>PUBLIC PROCUREMENT</b>	<ul style="list-style-type: none"> <li>Bribery of procurement officials</li> <li>Excessive use of non-competitive bidding procedures, including by single- or limited-source tendering, with limited safeguards</li> </ul>
<b>MISAPPROPRIATION OF EMERGENCY RELIEF FUNDS</b>	<ul style="list-style-type: none"> <li>Ineligible beneficiaries circumventing rules and regulations, including through bribes, to obtain access to relief and support</li> <li>Diversion of donations from intended beneficiaries</li> <li>Embezzlement of profit from the sale and distribution of medical supplies</li> <li>Manipulation and inflation of claims for economic relief</li> <li>Diversion of health-care resources intended for patients with COVID-19</li> <li>Companies hoarding support received from Governments or not disbursing it to employees</li> </ul>
<b>CONFLICTS OF INTEREST</b>	<ul style="list-style-type: none"> <li>Conflicts of interest between suppliers and authorities in procurement processes</li> <li>Political appointees joining boards of companies bailed out by the Government</li> <li>Benefits distributed according to ethnicity and/or political affiliation</li> </ul>
<b>MISUSE OF INFORMATION</b>	<ul style="list-style-type: none"> <li>Use of social media to spread misinformation or undertake fraudulent activities such as “phishing”</li> </ul>
<b>INADEQUATE REPORTING AND PROTECTION MECHANISMS</b>	<ul style="list-style-type: none"> <li>Inadequate reporting and protection mechanisms for whistle-blowers and witnesses</li> <li>Limited ability to report potential corrupt activities</li> </ul>

## C. Recommendations

Government responses to the COVID-19 pandemic and other crises, as well as the need to safeguard the considerable exceptional resources allocated, once again confirm that anti-corruption measures must be an integral part of crisis response and recovery, as they help to ensure that life-saving aid reaches those who need it most. UNODC, as the guardian of the Convention against Corruption, has continued to support countries around the world to better respond to and recover from COVID-19 through direct technical assistance and a series of knowledge products that contain action-based recommendations to better integrate anti-corruption into response efforts. This series of policy papers and guidance materials include a paper entitled “Accountability and the prevention of corruption in the allocation and distribution of emergency rescue packages in the context and aftermath of the COVID-19 pandemic”, a complementary article entitled “COVID-19 fiscal response and the prevention of corruption” and a United Nations system-wide policy paper entitled “Corruption and COVID-19: challenges in crisis response and recovery” that analyses the impact of the pandemic on relevant sectors and includes recommended responses for Member States.

The following recommendations are focused on addressing the findings presented above and are derived from the detailed proposals outlined in the policy documents produced by UNODC.

1. *Limit the use of decrees and discretionary powers to pass emergency relief measures and ensure that when used, they are time-bound and subject to parliamentary review*

While the COVID-19 pandemic required an urgent response, Member States should strive to use deliberative, inclusive processes to develop and implement emergency relief measures. Where decrees or orders are used, Member States should establish short timelines for their duration and mechanisms for their ongoing review by legislative bodies, and share information on accelerated processes with the public to promote accountability. Measures that provide excessive discretion to one body or limit the ordinary work of another may increase corruption risks and hamper response efforts.<sup>5</sup>

2. *Establish clear, objective and transparent criteria for the qualification of beneficiaries and recipients*

When designing emergency relief packages and determining categories of beneficiaries, Member States should establish clear, objective and transparent criteria to ensure that those who are most affected by the crisis – individuals and businesses alike – receive the direct assistance they need.<sup>6</sup>

3. *Develop and strengthen outreach channels to raise beneficiaries’ awareness and understanding*

Outreach channels should be diverse, inclusive and readily accessible to all populations, including people who may be in disadvantaged or vulnerable situations. Such channels should also contain clear, consistent information on eligibility criteria, how beneficiaries may access support, and the amount of forthcoming relief. Administrative procedures should be simplified to facilitate access to information.<sup>7</sup>

<sup>5</sup> For more information, see UNODC, “Corruption and COVID-19: challenges in crisis response and recovery” (October 2021).

<sup>6</sup> For more information, see UNODC, “Accountability and the prevention of corruption in the allocation and distribution of emergency economic rescue packages in the context and aftermath of the COVID-19 pandemic” (April 2020).

<sup>7</sup> Ibid.

4. *Harness the knowledge of anti-corruption and oversight institutions and include them in the design, distribution and monitoring of relief measures*

Anti-corruption bodies and other oversight institutions, including supreme audit institutions, can play a critical role in ensuring that emergency relief measures are used for their intended purpose and reach eligible beneficiaries. They can provide support to legislative bodies to ensure that anti-corruption measures are incorporated in relief provisions, and reiterate underlying obligations and propose solutions to enhance accountability. If so mandated, they can receive and act upon complaints from both public officials and citizens. Supreme audit institutions can undertake real-time audits, verify processes and procedures and make recommendations to minimize exposure to corruption risks when designing and implementing emergency relief measures.<sup>8</sup>

5. *Engage with non-State actors in the design, distribution and monitoring of relief measures*

Non-State actors, such as the private sector, civil society organizations and academia, can play crucial roles in ensuring that relief measures reach all eligible beneficiaries in the population, especially the most vulnerable. Their active involvement and participation can embolden and encourage public participation as well as accountability in the disbursement of resources.<sup>9</sup>

6. *Expand whistle-blower protection*

Access to dedicated and inclusive reporting channels to report potential corruption is quintessential to detecting and fighting malfeasance at key points in the emergency economic relief disbursement chain. Adequate, secure and reliable protection measures must also be established in order to encourage and support whistle-blowers to speak up. Exploring and advancing the use of technological tools can help to this end.<sup>10</sup>

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<sup>8</sup> For more information, see UNODC, “COVID-19 Fiscal response and the prevention of corruption” (July 2020).

<sup>9</sup> For more information, see UNODC, “Corruption and COVID-19”.

<sup>10</sup> Ibid.





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