HELLENIC REPUBLIC

Guide for the preparation of Sectoral Anti-Corruption Strategies

Athens, August 2022

NATIONAL TRANSPARENCY AUTHORITY

The National Transparency Authority (hereinafter referred to as the "NTA" or the "Authority") prepares and monitors the National Anti-Corruption Action Plan (NACAP).

Addressing corruption as a complex and multifaceted phenomenon, the NACAP includes actions to prevent and combat corruption phenomena, as well as related actions to raise awareness among citizens. In this context, the NACAP foresees the development and monitoring of specific sectoral strategies in policy areas with a high risk of corruption, such as tax administration, public procurement, health and national defence.

In order to facilitate and support the work of public administration bodies wishing to develop sectoral anti-corruption strategies, the NTA issues Standards and detailed Guides. At the same time, it supports the institutions in implementing their strategic plans and evaluating their progress.

NATIONAL TRANSPARENCY AUTHORITY
DIRECTORATE GENERAL FOR INTEGRITY AND

Contents

Summary

The purpose of this Guide is to provide a framework of methodological and practical guidance to the executive bodies of the public administration for the preparation of integrated Anti-Corruption and Integrity Action Plans and Strategies in their area of responsibility. These guidelines aim at developing specific Strategic Plans, which take into account the organisational and operational characteristics of each policy area and the particular risks of corruption to which it is vulnerable. The introductory part presents key concepts and guidelines, as well as the proposed methodology, in order to provide a better understanding of the framework within which a sectoral anti-corruption strategy is developed. Practical guidance is then provided on each step to be followed in the preparation and drafting of the Strategy. The steps relate to the preliminary actions of the body, the analysis of the current situation with a view to identifying and assessing the corruption risks, and the preparation of the Strategy and the Action Plan that specifies it.

During the implementation of the Strategy, systematic monitoring is required, since continuous feedback on the progress of its implementation allows for corrective interventions and modifications necessary for its success.

This Guide provides the methodology for the preparation of the Strategy and will be followed by a corresponding Guide on the monitoring and evaluation process of the Strategic Plans.

Introduction

In recent decades, the debate on the serious consequences of corruption at the economic, social and political levels has made it a key priority to address the problem in a systematic way, based on international treaties and best practices. International organisations, educational institutions and governments have developed policies and tools to raise public awareness of the consequences of corruption and to prevent, deter and suppress it.

The Anti-Corruption Strategy must ensure, through the formulation of appropriate actions, the strengthening of transparency and social accountability.

In the absence of any visible manifestation of the behaviour of the of public officials (performance measurement, communications, submission mechanism complaints, etc.), citizens have no way to prevent a corrupt public official from embezzling money or making other operations for its own benefit, as it is not in practice accountable for their management.

Lambert-Mogiliansky

Transparency in public life facilitates citizens' access to information on policies and their effectiveness and increases political accountability, while improving the ability to detect irregular behaviour. Conversely, the occurrence of corruption is fostered in circumstances where it is not easy to detect breaches of the rules, either because the rules are unclear or incomplete, or because of the absence of effective mechanisms to monitor their implementation.[1]

The final target of any Anti-Corruption Strategy is the effective dealing with its consequences, which threaten the fulfilment of the basic functions of a democratic state, organisation or policy area. In addition to the direct economic damage it causes, corruption has a devastating impact on development, the environment, access to basic public goods, equality and individual rights, thus undermining citizens' trust in the state.

Since corruption is a complex and multidimensional phenomenon, the use of modern management tools to tackle it is imperative.

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[1] *Lambert-Mogiliansky*, A., *2015*. "Social *accountability* to contain corruption," Journal of Development Economics, Elsevier, vol. 116(C).

Sectoral anti-corruption strategies focus on specific policy areas and are therefore less comprehensive than national strategies. The advantages of a sectoral strategy are significant as:

- The specificities and problems of each policy area are taken into account.
- It is possible to involve all the main stakeholders in each sector, which increases the likelihood of future support for the reform actions that will be required.
- It is cost-effective and with faster results, which are visible in the daily lives of citizens.
- It strengthens citizens' trust in the state and institutions.
- Proposed reforms are more feasible, as the "political resistance" to them is usually lower than the reluctance to make horizontal and broader structural changes.

Sectoral strategies, depending on their scope, can be divided into **general** and **targeted** strategies. General sectoral strategies cover a policy area as a whole, such as health. The choice of a generic sector strategy is appropriate where the selected sector is particularly vulnerable to corruption, with multiple areas of risk that need to be addressed in order to ensure its proper functioning. Conversely, in cases where it is found that the risks are limited to specific areas of the sector, the strategy can focus exclusively on these areas, with less scope and greater specificity. The choice of a targeted Strategy may also be preferred for other reasons, such as limited available resources or the pursuit of a quick and immediately visible result by prioritising the response to risks that are less complex and at the same time have a high impact on the core functions of the sector and on the daily life of the citizen.

Despite their obvious advantages, the Sectoral Strategies are not a substitute for the National Anti-Corruption Strategic Plans, but take into account, and to some extent evaluate, horizontal reform actions in order to avoid duplication and exploit synergies. An example of such reforms are digitisation actions in public administration, which, while their primary purpose is to improve its effectiveness and efficiency, also reduce the "opportunities" for corruption to occur.

Definition of Corruption

Corruption is a complex phenomenon, as it involves a wide range of behaviours. At the same time, the perception of a practice as corrupt is highly dependent on the culture, values and culture of a society. This complexity is reflected in the fact that there is no common definition of corruption in the international literature, and international organisations and agencies have defined corruption differently. According to the O.E.C.D., corruption is "the abuse of public or private office for personal gain". Similarly, Transparency International describes corruption as "the abuse of power for personal gain". In both cases, the definition given is short and concise. Corruption may also consist of an act or omission.

Transparency International has further introduced the distinction between low-level corruption (petty corruption), which arises in citizens' dealings with public officials and usually involves small amounts of money, and grand corruption, which occurs at high levels of public governance or in the private sector. Grand corruption includes political corruption. Although in the high level corruption the amounts of money involved in the transaction are generally large, low-level corruption, when endemic in a society, can cause great overall damage.

The United Nations Convention against Corruption[2] provides a frame of reference for states, as it defines specific practices as corrupt, which should also be criminal offences, in the national law of states. These acts are:

- Bribery[3] of national and foreign officials (Articles 15, 16)
- Appropriation of public property (Article 17)
- Influence peddling (Article 18)
- Abuse of power (Article 19)
- Unlawful enrichment (Article 20)
- Money laundering of the proceeds of crime (Article 23)

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[2] Law 3666/2008 (Government Gazette 105/A'/10.06.2008). and
https://www.unodc.org/unodc/en/corruption/tools_and_publications/UN-convention-against-corruption.html).

[3] Bribery is distinguished between active (Art.236 PC, bribery of an employee, 159^A bribery of politicians) and passive or bribery (Art.235 PC, bribery of an employee, Art.159 bribery of politicians).

- Concealment of the proceeds of crime and obstruction of justice, when linked to the above offences (Articles 24 and 25).

Other corrupt practices reported by international organisations include favouritism, nepotism, rotation in top positions in the public and private sectors and vice versa (revolving doors) and collusion to manipulate prices or tendering procedures. Conflict of interest is also linked to corruption where there are insufficient mechanisms to detect and regulate it.

Strategic Plan for the fight against corruption

Strategic Planning is an operational management tool. According to the definition found in the field of business, Strategy refers to the "systematic process of envisioning a desired future, translating the vision into broadly defined objectives and the sequence of steps required to achieve them". Over the years, methodological tools applied by businesses to develop their strategy have gradually been used by public administrations, with the aim of improving public services.

The strategic planning process, regardless of the specificities of the sector, its mission and objectives, is broken down into four main stages[4]:

Analysis of the current situation. The analysis refers to the mapping and assessment of the current situation in relation to the corruption risks faced by the sector, answering the question "Where are we?"

Identification of the vision. Vision is the identification of the desired direction and strategic goals we want to achieve by answering the question "Where do we want to go?"

Identify tactics. Tactics is the "Road Map" to the desired direction and refers to the means by which the desired goals are achieved, answering the question "How do we get there?"

Establish a monitoring framework and key indicators. The formulation of the monitoring framework consists of the identification of milestones and key performance indicators. It is a step that is already carried out during the preparation of the Strategy, in order to allow for subsequent evaluation of what went well and what did not go well during its implementation, and answers the question "How will we know that we have achieved the objectives?"

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[4] P. Waterhouse, "The Classic 4-Step Approach to Strategic Planning", 1980.

The above steps are analysed below as steps in the preparation of a Sectoral Strategy.

- Developing a monitoring framework

4. Have we achieved the objectives?

1. Where are we?

- Analysis of current situation
- Identifying and assessing corruption risks

3. How do we get there?

2. Where do we want to go?

- Action Plan
- Actions – Roles - Timetable

- Strategy Development
- Vision - Purpose - Objectives

Figure 1: *Steps to develop the Strategy*

Guidelines for the preparation of a Sectoral Strategy

For the effective preparation of a Sectoral Strategy, the following guidelines should be followed:

4th *Guideline: Use of the International Experience*

3rd *Guideline: Supporting the Strategy*

2nd *Guideline: Realistic Estimation of available resources*

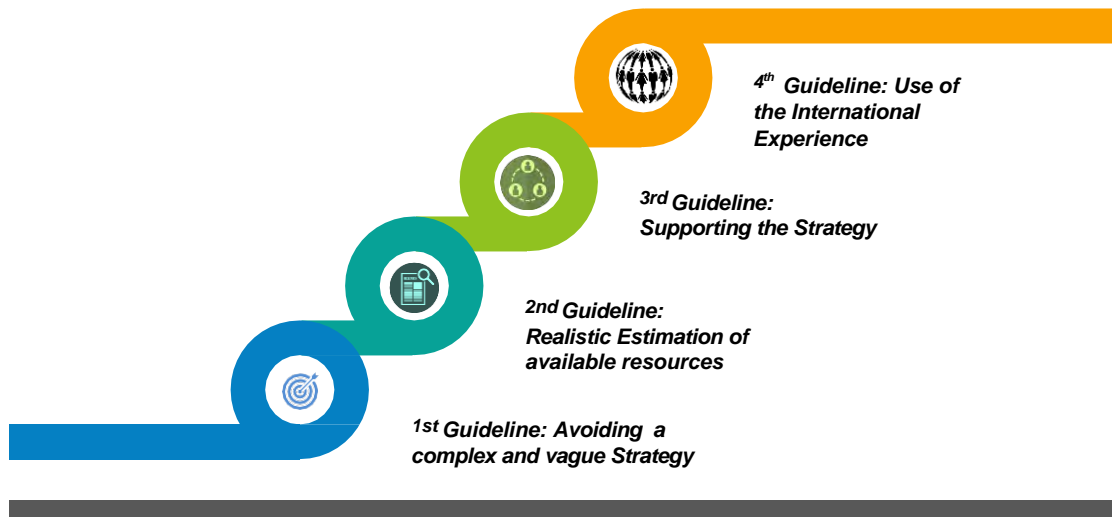1st *Guideline: Avoiding a complex and vague Strategy*

Figure 2: *Guidelines for the preparation of the Strategy*

### 1^η Guideline: Avoiding a complex and vague Strategy

The drafting of a highly complex, general or vague text makes the Strategy objectively unworkable by definition. The Strategy must result in a manageable number of objectives, which must be translated into concrete measures, formulated in a clear and simple manner.

2^η Guideline: Realistic Estimation of Available Resources

When planning the process of preparing the Strategy, it is necessary to make a proper assessment of the available resources, with the aim, firstly, of selecting the appropriate scope of the Strategy and then of selecting those actions that can be implemented. The mismatch between estimated and available resources, at all stages of the process of preparing and monitoring the Strategy, is one of the main risks that threatens its smooth implementation.

For this reason, the following parameters should be considered at the preparation stage:

- The number of stakeholders and the availability of information needed to prepare the Strategy.
- The availability of staff and their administrative experience.
- The adequacy of financial resources for the proper implementation of the Strategy.

3^η Guideline: Supporting the Strategy
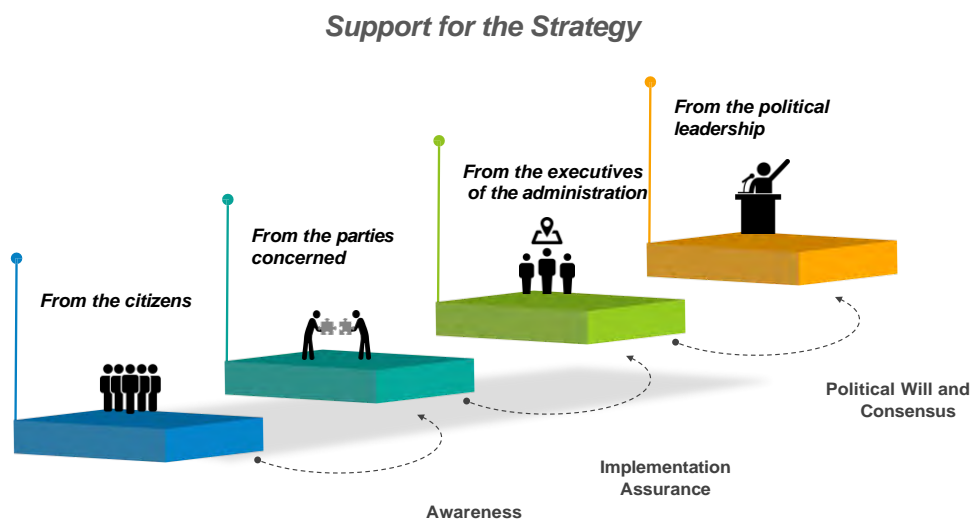
Figure 3: *3rd Guideline: Supporting the Strategy*

A. From the political leadership

The support of the Strategy by the political leadership helps to ensure the cooperation of the stakeholders, as well as to secure the resources needed for its development and implementation. It is important to seek the broadest possible political consensus through consultation with other political forces, as this will strengthen the credibility of the Strategy and ensure its smooth continuation, irrespective of political changes.

B. From the executives of the administration

It is the senior management who will be called upon to implement the Strategy. The formation of an appropriate management culture and the proper briefing of managers on how to implement the Action Plan are undoubtedly a crucial factor for its success.

C. From the parties concerned

The active participation of stakeholders in the Strategy's development process contributes significantly to building of their experience, as well as to its wide acceptance and future support. Involving stakeholders/groups at an early stage of the process gives the Strategy formulators the opportunity to draw on their expertise and to address disagreements and reservations in a timely manner.

D. From the citizens

Fighting corruption improves the quality and accessibility of basic services and social goods for citizens. Therefore, the initiative to develop a Strategy must be publicised and accompanied by actions to inform citizens about the consequences of corruption in the policy area, its impact on society and the benefits of tackling it. Public awareness-raising is intended to achieve broad social support for the actions of the Strategy. At the same time, through the publicity of the Strategy, political accountability for the achievement of its objectives is achieved.

4^η Guideline: Use of the international experience

Drawing on international experience in the development of the Strategy provides significant benefits. Sources from which good practices can be drawn are:

✓ The specialized International Organizations, such as the World Health Organization, which generally develop actions against corruption and have extensive experience in the policy area in which they operate.

✓ Professional associations and related platforms that are a channel of exchanging experience and views between professionals who are active in the sector.

✓ The anti-corruption initiatives and programmes developed by NGOs to reduce corruption and strengthening integrity and transparency.

✓ International Organisations and Research Bodies, such as the Organisation for Economic Co-operation and Development (OECD) and the United Nations (UN), which support states through the development of anti-corruption tools and policies.

Preparing for the preparation of the Strategy

In order to prepare a sectoral strategy, the following steps must be taken:

Appointment of the head of the procedure: The person responsible for overseeing the process is the head of the body preparing the Strategy, for example the Minister or a senior official such as the Secretary General or the Permanent Secretary.

Defining the scope and duration of the Strategy: The Strategy prepared by the body may either cover its policy area of competence as a whole (e.g. an anti-corruption strategy in sport or health), or focus on a specific high-risk area in that area (e.g. a strategy to tackle the manipulation of sports competitions). The decision depends, as mentioned above, on a number of factors, such as available resources, or the need to address a particularly vulnerable area to corruption immediately. At this stage, the timeframe for the implementation of the Strategy is also defined. The usual duration is 4 to 5 years, as this is considered sufficient time to implement short and medium-term actions.

Appointment of the Steering Committee: The Steering Committee is responsible for guiding the actions of those involved in the process of developing and monitoring the implementation of the Strategy. The members of the Committee should come from the highest hierarchy (administrative and political).

Setting up a Working Group: The Working Group is responsible for the preparation of the Strategy. Its members must have excellent professional training and experience, as well as knowledge of the individual subjects of the Strategy as a whole.

Inventory of the parties involved: Stakeholders are the groups, bodies and organisations that participate in or are affected by the Strategy, such as professional associations, regulated bodies, economic operators active in the sector covered by the Strategy. It is essential that stakeholders are consulted at an early stage of the process in order to express their views or any reservations. The aim, as stated above, is to achieve the greatest possible consensus, which will ensure that the Strategy's actions are supported in the future. It is also essential to define, before the Strategy is launched, which stakeholders will be involved in its development, at what stage and what their role will be.

Identification of resources required: The Working Group leader must identify the resources that will be required to complete the process and inform the Steering Committee in order to secure these resources.

Definition of roles and timeline: The Working Group should draw up a work programme and allocate it to its members. The programme sets out the timetable for its work and the timeframe for completing the preparation of the Strategy and Action Plan.

Good planning is a key prerequisite for the success of the Strategy, as it ensures that:

✓ The scope of the Strategy corresponds to the availability of the resources needed to prepare and monitor its implementation.

✓ The necessary resources have been secured in advance.

✓ Coordination is sufficient to complete the Strategy on schedule and with the participation of stakeholders.

✓ The Working Group is representative and with the required professional skills.

Preparation of the Strategy

Analysis of the current situation

Methodology

This Guide is based on the system functions approach, which has been developed by the United Nations Development Programme (UNDP). The criterion for this choice is the appropriateness of the methodology for analysing and evaluating complex and multifactorial situations, such as the analysis of a policy area in relation to corruption. Moreover, this approach has the advantage of leading to the identification of vulnerable areas, taking into account the specificities of each policy area in a given national context.

In this context, for the analysis of the current situation, the following should be recorded in succession:

- ✓ **Sectoral objectives,** which refer to the key objectives served by a policy area**.**
- ✓ **The functional areas (functions),** which refer to the main functions performed by the policy area under consideration in order to achieve its main objectives.
- ✓ **Domains or functional sub-domains**, which refer to the individual functions of the domain and their respective roles.
- ✓ **Decision areas**, which refer to the broader areas of responsibility where individuals act.
- ✓ **Decision points**, which refer to the processes by which decisions are taken and therefore may identify corrupt practices.

Figure 4: *System Function Approach*

For an exhaustive mapping of decision points, a useful tool is the process mapping.

According to the above methodological approach, corruption is identified, as deviant behaviour, at "decision points", which constitute the final level of analysis. The choice of decision points as the unit of analysis is based on the belief that corruption is a conscious choice aimed at gaining benefits and is therefore found at the points where individuals make decisions. In this context, any behaviour that unreasonably deviates from the expected is recorded as a "deviant decision". Deviant decisions constitute potentially corrupt acts and in any case have a negative impact on the functioning of a sector. It should be noted, however, that any deviant behaviour constitutes a potentially corrupt act, as it may be due to other factors such as lack of information, lack of professional competence, etc. The criterion for classifying an act as corrupt is the benefit derived from it.

After identifying the "decision points", the next step is to determine what the possible "deviant decisions" are for each "decision point". The table below is a model record in the provision of health services.

Decision Points		Deviating Decisions
Appointment scheduling		Delaying/rushing an appointment without sufficient justification Refusal of an appointment
Carrying out medical procedures	Acts of Corruption	Denial of fair service to the patient Provision of unnecessary services Provision of low quality services Requirement for additional payments Delay/ acceleration of service provision without reasonable justification
Prescription		Prescribing more expensive, alternative medicines Prescribing unnecessary medicines Prescription of low-quality medicines
Referral to other procedures and diagnostic tests		Referral to unnecessary procedures Referral to more expensive alternatives Referral to low quality services Referral to a specific brand/name (undue promotion)
Patient charges		Overcharging for services Charges for services not undertaken No charge for services undertaken

Figure 5: *Deviating Decisions Log Table*

Each "decision point" is then placed on a "corruption risk map", based on its impact and the likelihood of deviant decisions being taken. In this way, as discussed in the following sections, corruption risks are prioritised according to their frequency of occurrence and their impact on the functioning of the sector.

Collection and recording of information

The members of the Working Group, after successively listing the sectoral objectives, functional and sub-functional areas and decision areas, collect data on the possible deviant behaviours, by decision area, their causes and extent.

Information collection methods include:

(a) The desk research: Gathering information from internal and external sources such as internal audit reports, audit findings of statutory bodies, complaints and publications regarding past cases of corruption.

(b) Interviews and self-assessments: The interviews are addressed to executives of the bodies operating in the policy area under consideration as well as representatives of key stakeholders (e.g. supervised legal entities, audit mechanisms, service users, etc.), selected in a representative manner so that the information gathered covers all the main areas in which the body operates.

Self-assessments are carried out through questionnaires, which are distributed inside and outside the organisation, to staff and other stakeholders and groups, as well as to citizen-users of the services. The advantages of this method are its low cost and ease of implementation, as well as the standardisation of the questionnaires used, which facilitates the subsequent processing of the information. At the same time, the distribution of questionnaires helps to raise awareness of corruption among participants.

(c) The relevant bibliography and studies

Drawing on international experience in the development of the Strategy provides significant benefits.

Studies on corruption in the selected sector, corresponding strategies developed in other countries, as well as guidelines and tools published by international organisations, non-governmental organisations and academic institutions, are useful resources that can be used by the participants in the Working Group.

(d) Discussions with stakeholder groups active in the sector

The arrangement of meetings with representatives of associations, groups and bodies active in the sector, gives the opportunity to record views with a different focus according to their particular experience. The difference between this method and interviews is, on the one hand, the participation of representatives from more groups and bodies and, on the other hand, the opportunity for dialogue, which does not have the strict structure of an interview.

For the collection of data, it is recommended that the above methods be used in parallel in order to complete and cross-check the information collected. Information obtained from interviews and discussions, despite its obvious advantages, is subjective in nature. Their confirmation by means of data from audit findings, studies and statistics and, more generally, from sources providing objective information, makes it possible to assess their quality and accuracy.

The information collected is recorded in a systematic way so that it can be further processed. In this phase, the risks are categorised by functional area and sub-area and the possible causes of the risks are identified. The above categorisation is carried out in such a way that it leads to the individual 'decision points'. The aim of the process is to facilitate an understanding of 'where', 'why' and 'how' deviant decisions arise.
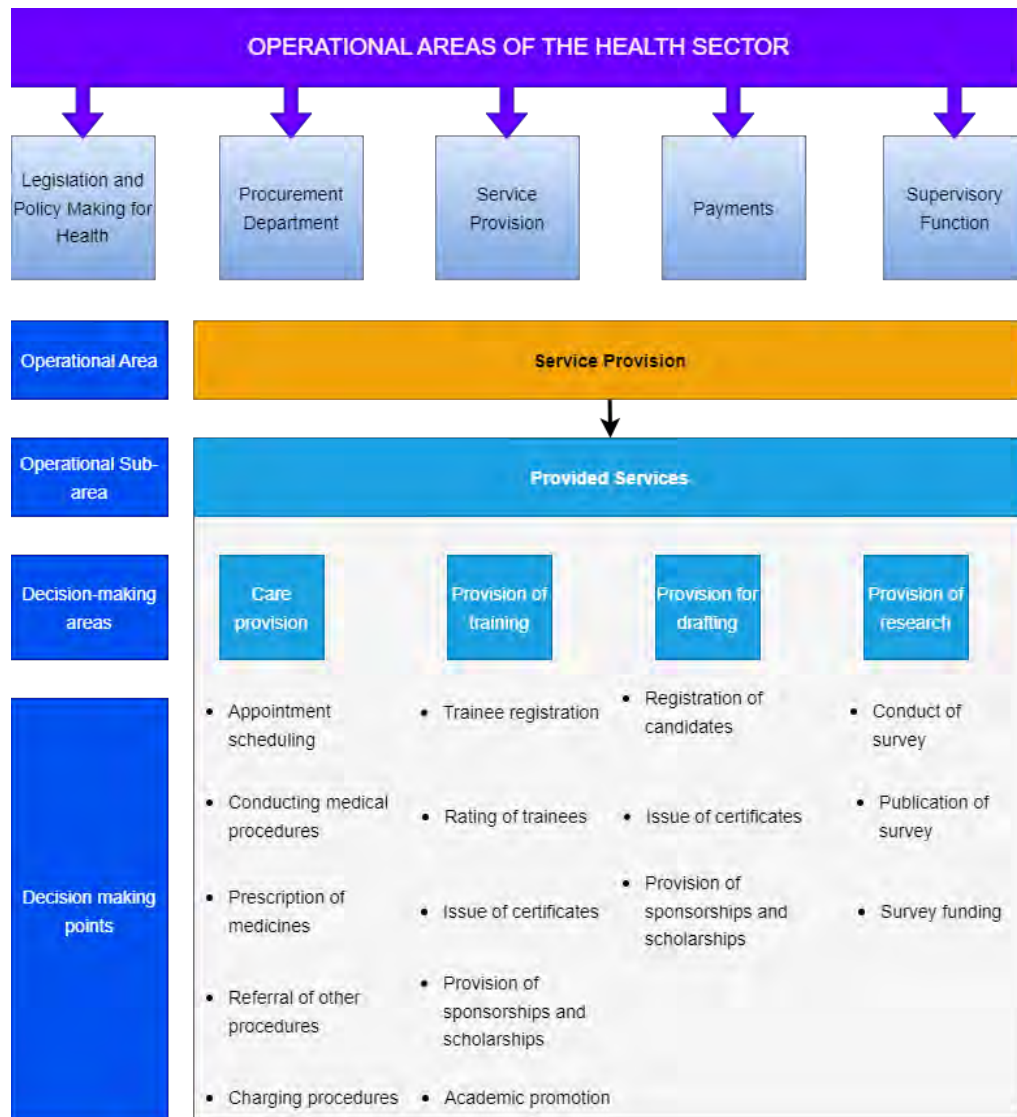
Figure 6: Indicative log table

Source: UNDP, Corruption Risk Assessment at Sectoral Level, 2018

Risk assessment

The assessment of the significance of each recorded risk is based on two parameters:

The likelihood of the risk of corruption occurring

Impact

Impact refers to the consequences that a "deviant decision" may have. The key question when assessing impact is: "If a deviant decision is taken because of corrupt behaviour, what will be the consequences of the perverse effects resulting from this decision on the fulfilment of the key objectives of the sector?"

In order to determine the impact, two key parameters need to be taken into account:

(i) The number of sectoral objectives affected. The more sectoral objectives affected (and/or undermined) by a 'perverse effect' of a 'deviating decision' that is the product of corruption, the greater the impact. For example, in the customs sector, key objectives are (a) revenue collection, (b) security and (c) trade facilitation. Accepting a bribe to change the nature of a product so that it is taxed with less import duties affects objective (a) since it reduces the total amount collected and objective (c) since it creates undue advantages that may deter other firms from entering the market. In the case where the bribery takes place in order to speed up the procedures concerning a particular company while maintaining the same taxes, only objective (c) is affected.

(ii) The size of the impact. The greater the impact of an individual
"the greater the impact. In assessing the magnitude of the impact, the size of the transactions around a "decision point" and the extent to which a
"perverse effect" is or is not a systemic issue. Based on the previous example, the bribery of a customs official in a small port has less impact on the sectoral objectives than if such an act of corruption occurs in a large port where a large number of high-value goods pass through.

In order to determine the overall impact of a "deviant decision", the impact of each "perverse effect" associated with it must be assessed, so that the sum of all the individual impacts gives the overall impact of the decision. The sum of the impact of all the 'deviant decisions' associated with a 'decision point' will give the final impact and the position of the 'decision point' on the horizontal axis of the corruption risk hierarchy map (Figure 7).

Probability

Probability refers to the possibility of making a "deviant decision" within a period of time. The key question in assessing the probability is: "How likely is it that a deviant decision will be made within a specified period of time?".

The probability measurement is based on the fact that whether or not a "deviant decision" due to corruption is taken depends on the interaction between the incentives/determinants that push the decision-maker in that direction and the constraints/inhibitors that act as a countervailing factor in making such a decision. Factors that may positively contribute to a 'deviant decision' include: political (political parties), economic (low income, unstable economic environment) and social (family, circle of friends) pressures, regulatory and procedural pressures (unnecessary barriers, long and unclear procedures), and the nature of the transactions taking place in the sector. Disincentives include: anti-corruption policy (ethical leadership, conflict of interest management, the framework for the protection of public interest witnesses, etc.), separation of duties, internal and external audit, strict sanctions, etc.

Therefore, for each "deviant decision":

1. Identify the motivations and disincentives that may or may not lead to its adoption.
2. The dynamics of each incentive and disincentive to take the decision are assessed "deviant decision".
3. An attempt is made to correlate incentives and disincentives.
4. The overall probability of making the "deviant decision" is determined.

The total probability that all "deviant decisions" due to corruption will be taken around a "decision point" will give the final probability and the position of the "decision point" on the vertical axis of the corruption risk hierarchy map.

The assessment of impact and likelihood depends to a large extent on the experience of the Task Force staff and their professional judgement. What the Task Force is ultimately seeking to do is to illustrate on the corruption risk hierarchy map, all "decision points", based on the impact and likelihood of "deviant decisions" associated with them, and then to prioritise them on a simple colour ranking scale. This will allow an overview of the corruption risks threatening the sector, determine policy priorities, timelines, required resources, etc.
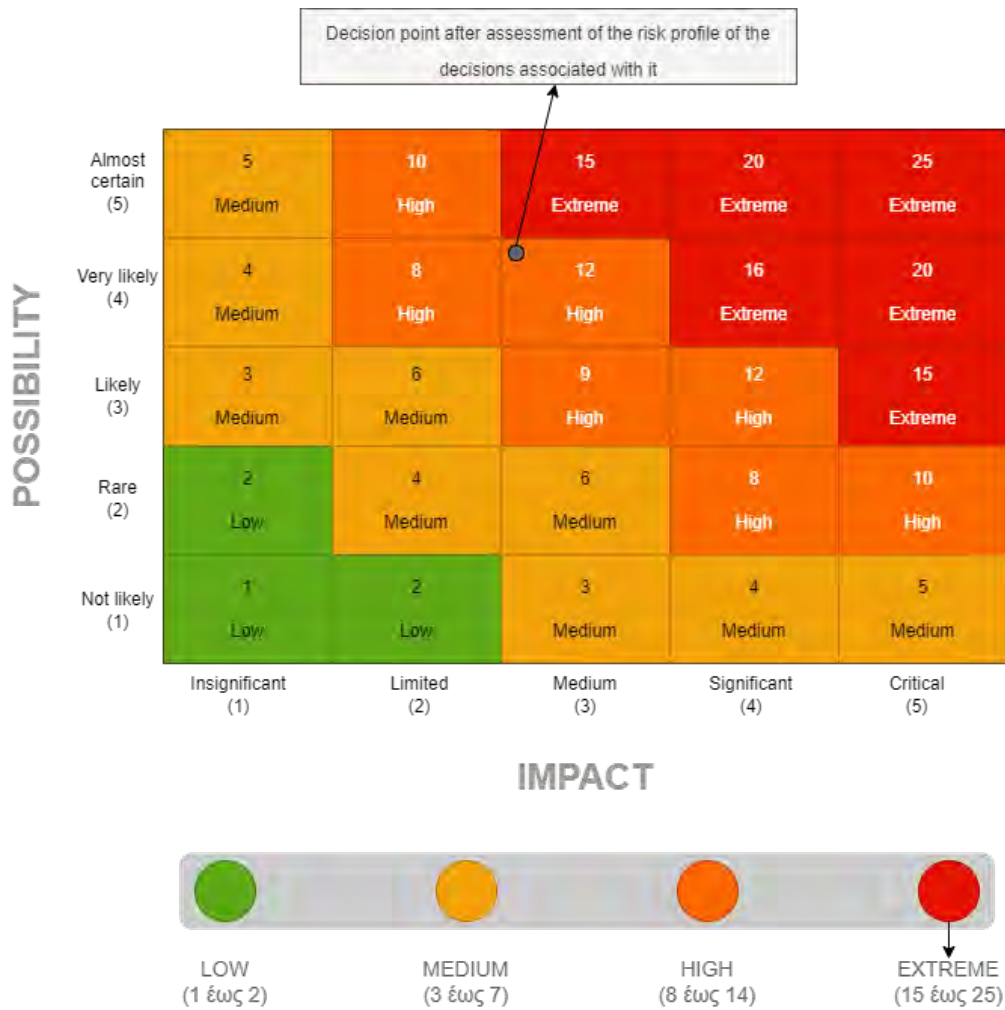
Figure 7: *Corruption risk assessment map (by decision point)*

Evaluation of the checks and balances

Through this process, the actions to be taken to enhance the effectiveness of the existing control networks are identified (Figure 8). The International Organization of Supreme Audit Institutions (INTOSAI)[5] has defined eight critical internal audit processes and how they should be conducted. These guidelines may

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[5] *Excerpt from International Organization of Supreme Audit Institutions (INTOSAI), INTOSAI GOV 9100, Guidelines for Internal Control Standards for the Public Sector.*

be used by the Working Group as a standard for assessing the functioning of existing control networks, against which their effectiveness can be determined. (Annex 3).

Figure 8: *Evaluation of control networks*

Source: UNODC, State of Integrity 2020

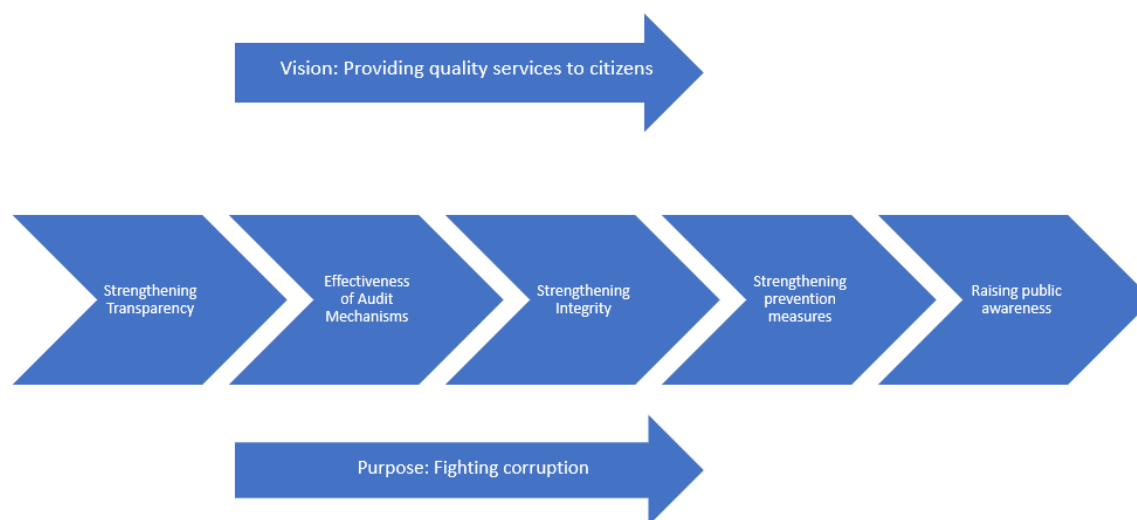## Preparation of the Strategy and Action Plan

Identification of the Vision

By the end of this process, the Working Group has already identified and assessed the risks faced by the sector, the corruption practices, the causes contributing to their occurrence, the functions of the sector that are most vulnerable, and the adequacy or otherwise of existing controls. The development of the Strategy is based on the above information in order to effectively address the major risks. These risks have a high impact and threaten the effective fulfilment of the main sectoral objectives and functions of a sector.

In preparing the Strategy, the vision, purpose and sub-objectives of the Strategy are first defined. Through the analysis of the current situation, a clear picture of where we are has been created. Based on this

knowledge, the vision of the Strategy, is about the desired future. The purpose of the Strategy is a general statement of the change that the developer wishes to bring about through its implementation. The purpose is then translated into objectives. The objectives, are more specific and refer to the way in which the purpose is planned to be achieved.

Figure 9: Mapping a vision of purpose and objectives in the health sector

Identification of Tactics

During the preparation of the Strategy and after defining its vision, purpose and objectives, the following are defined: (a) the areas and sub-areas of intervention, (b) the actions/measures required to achieve the objectives, (c) the timetable for the implementation of the actions, (d) the roles and responsibilities, (e) the resources required for their implementation, (f) the risks related to the implementation of the actions and (g) the indicators to measure the progress of implementation and achievement of the objectives. The completeness and precision of the Action Plan specifying the Strategy is a prerequisite for its success.

A. Areas and sub-areas of intervention

The risk assessment identified the functional areas and sub-areas of the sector that are most vulnerable to corruption and require particular attention. In preparing the Strategy, the actions are grouped, respectively, by intervention area and sub-area, according to the risks identified in each of them, with a view to addressing them.

B. Definition of Actions/Measures

Actions are the means to achieve the objectives and answer the question "how do we get there?". In order to determine the actions through which the objectives will be achieved, the cost-effectiveness of the actions and the availability of the resources needed to implement them are taken into account. The actions must have clear and measurable outputs.

An Anti-Corruption Strategy may focus on adopting reforms or improving the current situation, fighting corruption through repression or strengthening prevention and deterrence measures, and raising awareness among officials and the public about the specific integrity and transparency issues of the sector. International organisations such as the UN and the UNODC recommend the development of strategies through a holistic approach to anti-corruption, which includes actions covering all three pillars: Prevention, Deterrence (detection and prosecution) and Awareness/Education. The choice of the appropriate mix of actions may vary from one policy area to another and, at a higher level of analysis, from one institution to another within the same policy area and depends on the risks that arise and need to be addressed. For example, sectors characterised by particularly serious corruption risks emphasise repressive actions, such as improving control and sanction mechanisms.

Examples of Actions/Measures

➢ **Measures to improve the functioning of the institution:** Improvement of the financial management system and the internal audit function
➢ **Measures related to the supervision of the operator:** Supervision by civil society organisations
➢ **Legislative measures:** Measures to improve the legislative framework.
➢ **Measures to enhance transparency:** Obligation to publish administrative decisions
➢ **Integrity enhancement measures:** Drafting of Codes of Conduct
➢ **Public awareness measures:** Measures aimed at informing citizens about corruption and its consequences

The Action Plan must be clear to which objective each measure is linked.

Objective	Improving the Audit Mechanisms
Area of intervention	PROVISION OF HEALTH SERVICES
Sub-area 1	**Charging for health services provided**
Measure 1	Interoperability of platform x with platform z for the cross-checking of billing data
Sub-area 2	**Prescriptions for medicines**
Measure 2	Extending e-prescribing to hospitals.

Figure 10: *Indicative Structure of Measures by region/sub-region*

C. Timetable

The Action Plan sets out the timetable and the points in time at which outputs are expected. The definition of the timetable must be realistic and take into account the available resources. It is recommended that not many new actions are launched in the last year of the Strategy, as it is likely that actions planned to be completed in previous years will experience delays in their implementation.

D. Competence

Each action must identify the person responsible for its implementation and the other bodies or organisational units involved.

E. Resources required

The implementation of actions by institutions requires resources. The cost and technical capacity to implement the Strategic Plan will vary depending on the type of actions chosen and any problems that may arise. Lack of resources is very often the main reason for delaying or not implementing actions. An initial estimation of the resources required is therefore necessary, which may be revised during the implementation of the Strategy.

> - *The action plan should be consulted with the bodies/administrations responsible for implementation in order to obtain their comments.*
> - *Since the implementation of actions often requires cooperation between agencies or organisational units, it is recommended that the planning includes the individual steps/actions required per action, for which the person responsible for implementation will be identified.*
> - *Planning at the step/action level allows the definition of one responsible person per action. This is necessary since the overlap can create problems in the implementation phase of the project if no facilitator is appointed. It must be clear from the plan who does what.*

F. Risks during implementation

In the planning phase it is necessary to identify the threats that may arise that could jeopardise the implementation of the actions or the respect of the timetable. This allows corrective/improving actions to be taken, such as correcting the timetable before it is finalised, taking preventive measures in good time, and possibly replacing actions that present a high degree of uncertainty with actions that can achieve the objective and whose implementation does not present a high risk.

Formulation of a monitoring framework

Monitoring indicators

The indicators, in the form of numbers, percentage or scale, allow the implementation of the actions/activities of the Action Plan to be measured (output indicators), the degree of achievement of the strategic objectives (outcome indicators), as well as the measurement of the long-term impact (impact indicators) of the implementation of the Strategy.

Output indicators

By outputs we mean the direct product/output of the action. Each action of the Strategy must have specific and measurable outputs. The output indicators are

monitor the progress of the implementation of the actions. An example of an output indicator is the number of training actions or employees trained.

Outcome indicators

Outcome indicators measure the impact of the implementation of actions in relation to the achievement of objectives, i.e. whether the implementation of the action has achieved the intended result. For example, in the case of training of officials, the objective is to improve their administrative capacity in carrying out a procedure. In this case, the indicator of result can be the number of officials who have used the knowledge acquired in the training course within one semester.

Impact indicators

Impact indicators measure the effects of the implementation of the Strategy. Although they are linked to the success or failure of the above indicators, they measure the long-term changes resulting from the implementation of the Plan in relation to its objectives. The impact indicators of the Strategy are complex and their implementation requires expertise, time and resources. For this reason, it is proposed to use mainly output and outcome indicators.

Area Intervention	Provision of Health Services	Timeline	Competent persons
Sub-region 1	Charge for services provided health services	13 months	
Measure 1:	Strengthening the staffing of the institution		
Steps:	Notice of vacancy	1 month and 20 days	Human Resources
	Submission of applications	1 month and 10 days	Applicants
	Candidate ranking/initial ranking	2 months	Human Resources
	Submission of Objections	1 month	Applicants
	Examination of objections	3 months	Supreme Council for Civil Personnel Selection (SCCPS)
	Final Classification	1 month	SCCPS
	Recruitment	3 months	Human Resources

Output indicator:	People who recruited/desired number of persons for recruitment		
Index Result:	Increase of audits in a defined period of time e.g. six months or year (number of audits carried out/ desired number controls)		
Potential problems:	Large number of objections Delayed examination of the objections by the SCCPS		

Figure 11: *Indicative Indicator Configuration*

Indicators should be monitored on a consistent basis for all actions included in the Strategic Plan. Monitoring provides information on the progress of the implementation of the actions and facilitates the identification of problems that arise during the implementation of the Plan. In this context, systematic monitoring provides feedback to the Working Group with the necessary elements to make the necessary modifications for the smooth implementation of the Strategy.

> **"As nice as the strategy is, we have to see results from time to time."**
>
> *Winston Churchill*

Two values are set for monitoring the indicators: the baseline value, which corresponds to the value of the indicator before the implementation of the Strategy is launched, and the target value, which corresponds to the value of the indicator we are targeting.

An indicator is not expressed in euros or any other similar unit of measurement. Since it shows the evolution of a number over time, the indicator simply expresses the change in a number from one point in time to another. For reasons of simplification, the reference value, which may refer to a given year (base year), is usually set at 100. Therefore, if the indicator has a value of 110, in a six-month or year, this means an increase of 10% compared to the value of the reference period.

Particular attention should be paid to the choice of indicators so that they are specific, measurable, achievable, realistic and time-bound (SMART), and to the reliability of the data used to establish the baseline and target values.

> *There is often confusion between the terms objective, action, output and outcome. If, for example, the goal is to enhance the integrity of executives, a measure to achieve the goal may be the training of employees. In this case, the output of the action is the training of 200 officials. Through the outputs, the progress of the implementation of the actions is monitored.*

Adoption of the Strategy and Action Plan

The Strategy and the Action Plan that specifies it, are submitted to the political leadership for approval.

It is recommended that approval should be done in two stages: approval of the Strategy followed by approval of the Action Plan, in order to allow for the finalisation of the strategic objectives before the Plan is drawn up.

The authorisation decision shall specify:

- the unit/coordinating body that will be responsible for coordinating the implementation.
- the unit/coordinating body responsible for monitoring implementation.
- the monitoring process (e.g. obligation to report at regular intervals).
- the timing of the evaluation and review of the Strategy.
- the competent evaluation body.

Publication of the Strategy

Publication of the Strategy can be achieved by posting it on the website of the organisation, issuing press releases, etc. The aim is, on the one hand, to inform citizens about the commitment of the political leadership to fight corruption and, on the other hand, to achieve maximum support for reform actions from society. At the same time publication of the progress of implementation, as well as the results of the implementation of the Strategic Plan, enhances the accountability of the Management regarding the implementation of actions and constitutes a moral reward for the executives involved.

In the medium term, the success of the Strategy increases citizens' confidence in the state and sets a positive example for public administration.

Epilogue

Public authorities are called upon to serve the public interest in a highly complex and dynamic environment. Enhancing the integrity of transparency and accountability is one of the many challenges they face.

This Guide can serve as a tool for the development of specific sectoral anti-corruption strategies, with the ultimate aim of improving the services provided to citizens, increasing the trust of the governed in the public administration and improving the country's development conditions.

> **"A goal without a plan is just a wish."**
>
> Antoine de Saint-Exupéry

Definitions

TERM	DESCRIPTION
RISK ASSESSMENT	Overall process of a) identification, b) analysis and c) risk assessment.
ACTION	Public integrity refers to a firm commitment to and alignment with shared ethical values, principles and rules to safeguard the public interest against private interests.[6]
IMPACT	Impact refers to the long-term result of a process, action or project.
OUTCOME (Outcome)	The result is the medium-term impact of a process, action or project.
TRANSPARENCY	Transparency refers to the possibility of public access to information relating to the decision-making process.
INDEX	Indicators are quantitative quantities (or ratios of quantities) that serve to quantify the objectives and actions so that their implementation and results can be measured.
CONTROL NETWORK	Measure that reduces or modifies the risk. The tether may include any procedure, policy, practice or other action that reduces or modifies the risk.
OUTPUT	An output is the direct result of a process, action or project.
CORRUPTION RISK	Any kind of internal or external weakness or process that may constitute a opportunity for corruption within the public body.
ACCOUNTABILITY	Accountability consists of taking responsibility for the achievement of specific goals and objectives; and acceptance of the consequences of failing to meet the commitment made.[7]
RISK REGISTER	Document for identified risks.
LIKELIHOOD	In risk management terminology, the term probability is used to describe the possibility of the realisation of an event. It is also distinguished by the term frequency, which describes the number of occurrences of an event in a given period of time.

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[6] OECD.

[7] P. Dann, J. Sattelberger, The Concept of Accountability in international development cooperation, Development Cooperation Report, OECD 2015.

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Annexes

Annex 1: *Model Structure of the Action Plan*

	AREA OF INTERVENTION 1									
Sub-area of intervention	**Objective of Strategic Plan**	**Action/Measure**	**Responsible for implementation**	**Timeline**		**Input**	**Output indicator**	**Index Showing results**	**Risks**
				From	**Until**				

Annex 2: *Template for the Health Sector Risk Analysis Questionnaire (extract)*

HOSPITALS		
PATIENT CARE		
Procedure	*Risk*	*Question*
Appointment *Reception* *Visitors* *Emergencies*	**Informal payments:** Extortion or acceptance of bribes in exchange for facilitation or provision of services **Favoritism:** Preference for specific patients	🔸 What system do hospitals use for waiting lists? 🔸 Who oversees and controls the management of the waiting lists (internal and external)? How often is it checked and what are the results? Are the results made available to the public? 🔸 Are the Patients' Rights recorded in a comprehensive document, which is visible and accessible to the general public; 🔸 Is there an (exhaustive) list of patient co-payments that is visible and accessible to the general public? 🔸 Are there internal audit mechanisms to check whether patients referred by private practitioners are admitted to the hospital bypassing or having priority on the waiting list?

Medical examinations **Medical care** **Hospital care**	**Informal payments:** Extortion or acceptance of bribes in exchange for facilitation or provision of services	What restrictions exist on the establishment of professional and financial links between hospitals and other health care providers (e.g. business links, incentives for patient referrals, equipment financing, sponsorship, etc.)?
Prescription	**Abuse of power:** Unnecessary medical interventions in order to maximize revenue (fee-for-service systems) or omission of necessary interventions (per-patient reimbursement / fee per patient). **Favoritism:** Preference for specific patients. **Conflict of interest:** medical interventions in which the medical staff or the hospital have a special interest (bribery, secondary income, activities of close persons etc.) **Conflict of interest:** preference and support for third parties (e.g. laboratories) in which medical staff or the hospital have a special	To what extent are hospitals obliged to disclose (publicly) their sources of funding, in particular from health companies (producers of drugs or devices, etc.) or free samples received for distribution? What are the specific restrictions on the establishment of professional and financial links between staff and other health care providers? To what extent are administrative and medical staff obliged to disclose any conflict of interest? How is preventive control of compliance with the conflict of interest provisions carried out by the supervisory bodies (e.g. Ministry of Health, auditors)? Is there cross-checking of data with databases, examination of records, etc.? What are the penalties for breaches of the conflict of interest provisions?

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	interest (bribery, secondary income, activities of close persons, etc.) **Conflict of interest:** the doctor prescribes a medication in which he or she has a special interest (bribery, secondary income, activities of close persons, intellectual property, etc.) **Informal payments:** Bribery in exchange for the provision of prescriptions or other certificates **Conflict of interest:** provision of free samples of medicines	⁙ Does abuse of power include medical decisions made in favour of private interests? ⁙ Are there any restrictions on access for people representing the sales of medicines and medical devices? ⁙ Are there clear limits on the distribution of industrial samples of medicines and devices to patients (e.g. limiting distribution to patients who cannot afford it)? ⁙ To what extent do hospitals disclose that they have received free samples for distribution? ⁙ Do hospitals publicise their participation in clinical trials?

LOGOS

- Are all payments and medical decisions kept on file and do patients have the right to access their medical records?
- Is there a code of conduct for administrative and medical staff that covers all key situations faced by staff?
- Are administrative and medical staff trained in integrity and ethics?
- Is there a complaints hotline?
- Are statistics available on the turnover and results of the complaints hotline?
- Is there a specific person, inside or outside the hospital, who is charged with the function o f   patient ombudsman and who has sufficient independence to carry out his or her work?

- Are administrative and medical staff subject to on-site or integrity checks to identify irregularities and the need for action?
- Are all procedures in the hospital subject to regular audits?
- Are hospital audit reports available to the public?
- Are there any statistics of disciplinary cases? Are they available to the public?
- Is the decision to admit a patient to hospital subject to external scrutiny? Is this decision taken by a physician outside the hospital in order to avoid a possible conflict of interest due to reimbursement for health care?

Source: Tilman H.2018, Checklists on Corruption Risks in the Healthcare Sector

Annex 3: Guidelines for the establishment of control and mitigation mechanisms in the public sector

1. Authorisation and approval procedures: Authorisation and execution of transactions and events shall be carried out only by persons acting within the limits of the authority granted to them. Authorisation is the key means of ensuring that only valid administrative transactions and events are carried out as prescribed by management. Authorisation procedures, which should be documented and clearly communicated to managers and officials, should include the conditions and specific terms under which authorisations are to be made. Compliance with the conditions of authorisation means that employees act in accordance with instructions and within the limitations set by management or legislation.

2. Segregation of duties (authorisation, processing, recording and review): To reduce the risk of error, waste or illegal acts, as well as the risk of not detecting such problems, no single person or working group should control all key stages of a transaction or event. Instead, tasks and responsibilities should be systematically assigned to several individuals to ensure that effective checks and balances are in place. The key tasks-steps include authorising and processing transactions, recording and reviewing or auditing transactions. Collusion-conspiracy, however, can reduce or destroy the effectiveness of this internal control activity. A small organization may have too few employees to fully implement this control. In such cases, management should be aware of the risks and compensate for them with other controls. Employee rotation can ensure that one person is not involved in all key aspects of transactions or processes for too long. Encouraging or requiring annual leave can also help reduce risk by temporarily rotating duties.

3. Control access to resources and files: Access to resources and files is limited to authorized individuals who are accountable for their custody or use. Custodial responsibility is evidenced by the existence of receipts, reserves or other records that assign and record the transfer of custody. Restricting access to resources reduces the risk of unauthorized use or loss to the government; and helps to achieve management directives. The degree of containment depends on the vulnerability of the resource and the existing risk of loss or inappropriate use and should be periodically evaluated. In determining the vulnerability of an asset, consideration should be given to cost, portability and replaceability.

4. Verifications: Transactions and significant events are verified before and after processing. For example, when goods are delivered, the number of goods to be delivered is verified against the number of goods ordered. Then the number of goods invoiced is verified against the number of goods received. Stock shall also be verified by taking an inventory.

5. Reconciliation: Records are reconciled with appropriate documents on a regular basis. For example, accounting records relating to bank accounts are reconciled with the corresponding bank statements.

6. Audit-review of operational performance[8]: Operational performance is reviewed on a regular basis to assess effectiveness and efficiency against a set of standards. If the assessments indicate that actual operational performance does not meet the predefined objectives or standards against which the assessment was made, the processes and activities set out to achieve the objectives should be reviewed to determine whether improvements are required.

7. Audit-review of functions, procedures and activities: Functions, procedures and activities should be reviewed periodically to ensure that they follow applicable regulations, policies, procedures or other requirements. This type of review of an organisation's actual operations should be clearly distinguished from monitoring the effectiveness of internal control systems.

8. Supervision (delegation, control and approval, guidance and training): Competent supervision helps to ensure that the objectives of the internal control systems are achieved. The assignment, control and approval of an employee's work includes the following:

- Clear communication of the duties, responsibilities and accountability assigned to each staff member.

- Systematically reviewing the work of each member to the extent necessary.

- Approval of work on critical issues to ensure it is implemented as planned.

Assigning work to a supervisor should not reduce the responsibility for the obligations and duties of each employee. Supervisors should also provide their employees with the necessary guidance and training to ensure that errors, unnecessary and illegal actions are minimised and that management instructions are understood and achieved.

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[8] Operational performance is the relationship between the outcome and the resources used to achieve

The above list is not exhaustive, but lists the most common preventive and repressive control activities/routines. Control activities 1 to 3 are preventive, 4 to 6 are repressive, while 7 and 8 are both preventive and repressive. Once a control activity has been implemented, it is necessary to evaluate its effectiveness so that the necessary modifications to the design and/or implementation of the control activity can be made if necessary.

Source: Excerpt from International Organization of Supreme Audit Institutions (INTOSAI), INTOSAI GOV 9100, Guidelines for Internal Control Standards for the Public Sector.

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