Transparency International Anti-Corruption Helpdesk Answer

Transparency standards for non-government actors in humanitarian crises

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Humanitarian crises create emergency situations that see an increase in the demand for public services and humanitarian aid that the state is not always able to meet. In these contexts, civil society organisations, the private sector and international organisations can step in to provide essential goods and services. As funds pour in, it is important that non-state entities adhere to transparency standards and establish anti-corruption safeguards to ensure funding is truly reaching people in need.

This Anti-Corruption Helpdesk Answer considers integrity and transparency standards for non-state actors tasked with providing public goods and services to affected communities in humanitarian settings.

Query

What are good anti-corruption safeguards, standards and practices for non-state actors providing public services in humanitarian settings?

Contents

Caveat

This Helpdesk Answer does not consider situations in which non-state actors have been contracted by the state to deliver public services outside of humanitarian emergencies. This is because, when outsourcing a service under normal circumstances, the state is expected to ensure that the contractors adhere to transparency and integrity standards. Such official state-led oversight is often not possible during a humanitarian crisis.

Role of non-state actors in humanitarian settings

Humanitarian crises, particularly in low and middle-income countries (LMICs), often create a situation in which the need for public services and humanitarian aid suddenly increases. People may lose their homes or source of income, while public infrastructure like schools and hospitals can also be severely damaged. At the same time, the capacity

Main points

— Humanitarian crises often trigger an influx of funds into environments in which the state is not able to effectively manage or deliver public goods and services. Various non-state actors can fill that void but should be held to high integrity and transparency standards in their use of humanitarian assistance.

— Civil society organisations should publicly report the sources of their funding, while private entities involved in the humanitarian effort should declare their beneficial owners and the source of the money they provide for humanitarian relief. All actors providing emergency relief should publish information on how funds are allocated and disbursed in an open data format.

— Risk assessments should be conducted and updated to reflect any changes brought about by the humanitarian situation.

— Collective actions, like compliance pacts or partnerships with specific integrity systems, could be signed by all non-state actors delivering services in humanitarian settings.

— Regular reporting should include information on the sources of the budget and information on the activities being undertaken to allow for third party auditing and verification.

of the state apparatus to manage the crisis is likely to also be affected as institutions struggle to recover. In this context, it is common for non-state actors to fill the void and provide goods and services the state is in no shape to deliver.

Research on the subject has shown that various types of actors can take over public service provision in emergency situations, and the type of non-state actor providing relief to affected communities varies widely from case to case. In the case of one humanitarian crisis triggered by violent conflict, for example, three constellations of non-state actors were observed intervening in the education sector (Yildiz 2016):

1. "private companies and organisations offering professional education for profit
2. profit or non-profit private schools offering basic or higher education and training services
3. armed groups that provide basic education services in territories under their control"

In comparison, in the healthcare sector, Woldie et al. (2018) have observed that, in numerous LMICs experiencing humanitarian crises, community volunteers have played an important role. Similarly, in several countries in Africa, citizens have self-organised to deliver their own public services during humanitarian crises (Awortwi and Walter-Drop 2017).

While armed groups are beyond the scope of this document, as they generally operate outside the law, this Helpdesk Answer considers the role of private companies, civil society and community based organisations as the most relevant actors to fill gaps in the provision of goods and services where the state proves incapable of doing so.

Past crises have shown that relief, recovery and reconstruction processes in the aftermath of humanitarian emergencies can be plagued by corruption and fraud (Love-Grayer et al. 2023). As funds pour into crisis regions, ensuring that the organisations taking on these responsibilities are transparent and well equipped to manage corruption risks becomes a priority. This entails developing transparency and integrity rules that non-state actors can follow in these situations.

State actors are generally aware of their obligations in terms of transparency and integrity in the delivery of public services, even if they often fail in practice to meet these obligations (see Albisu Ardigó and Chêne 2017). In addition, the basic social contract between the state and the citizen typically implies a relationship with some degree of accountability of the governors to the governed.

On the other hand, many non-state actors providing emergency relief will not be accustomed to providing such goods and services; they may also be unfamiliar with transparency and accountability standards. Furthermore, as the state is stretched thin due to the humanitarian crisis, it cannot ensure proper oversight of non-state actors.

As such, the development and dissemination of transparency and integrity frameworks can help to set clear expected standards for non-state actors operating in humanitarian environments.

Accordingly, in recent years, international organisations and major bilateral donors have included integrity standards for recipients of their funds as part of their integrity management framework to guide their operations in humanitarian settings. In Lebanon, for example, the UNDP, the EU and the World Bank have stipulated that non-governmental organisations seeking funds from international donors to contribute to recovery and reconstruction after the Beirut port explosion must adhere to high standards of transparency and ethical behaviour (Uwaydah 2021). Similarly, in Somalia, the Somalia Humanitarian Fund Accountability Framework, an initiative funded by 10 donors to allocate funds to UN agencies, and international and national non-governmental organisations implemented a risk management based approach aimed at mitigating the risks of operating in a challenging setting (Devine 2021).

It is therefore important for non-state actors operating in humanitarian environments to familiarise themselves with existing transparency standards, anti-corruption safeguards and good integrity practices, which can all help reduce fiduciary risks.

Non-state actors can deploy similar transparency and proactive disclosure mechanisms to public entities, such as making their information

accessible and readily available when required and routinely publishing certain information, as well as allowing both donors and intended beneficiaries to monitor their activities (Blagescu et al. 2005: 23; European Commission 2023: 25).

This Helpdesk Answer is an attempt to support these actors by pointing to key reference frameworks in these areas and considering how to operationalise these in humanitarian settings.

The following sections present an overview of transparency standards and good anti-corruption practices these actors can follow when supplying public services in the context of humanitarian aid. The first sub-section covers cross-sector practices applicable to all non-state actors. It is followed by sections that consider particular standards for civil society and private sector actors respectively, before concluding with some final remarks.

Each section includes a brief overview of existing anti-corruption and transparency standards and initiatives, including reporting recommendations and sector specific good practices. The cross-sector section additionally covers the importance of risk assessments and whistleblowing.

While international organisations (IOs) are key players in humanitarian settings, they frequently channel their assistance through government structures or intermediaries such as CSOs (including local offshoots of international CSOs, like a national office of the Red Cross) and private sector entities.

As such, IOs are not covered in this answer. However, as with any other actor in a humanitarian setting, it is important for IOs to be transparent and to establish robust integrity management systems to manage corruption risks in their operations. Several IOs, like the World Bank or the United Nations Development Programme (UNDP), have already adopted information disclosure policies (Blagescu et al. 2005:50) and UN agencies are required to share their detailed expenditures via standards like the International Aid Transparency Initiative (IATI: described in detail in the next section) and provide a breakdown of overheads and fees, as well as what amounts are actually disbursed in the country of operation (Publish What You Fund 2020a:14).

For information specifically targeting IOs, refer to the IACC High-Level Segment Commitment

Monitoring IOs Report (2023), Multilateral Development Banks' Integrity Management Systems (2016) and Multilateral Organisations' Integrity Management Systems (2022).

Cross-sector practices

Transparency standards and initiatives

Compared to state actors, there are fewer unified standards and recommendations that can guide non-state actors to become more accountable and transparent.

The most important and crosscutting tool for entities working in humanitarian aid is the International Aid Transparency Initiative (IATI), which seeks to increase the transparency of resources flowing into developing countries and brings together governments, multilateral institutions, the private sector and civil society organisations (CSOs). The initiative encourages all organisations to publish information using IATI's data standard and recommends updating spending information at least every quarter, with more than 1,000 organisations publishing their development and humanitarian spending to IATI (The IATI Story so Far). IATI suggests that each reporting entity designates a working group or individual to lead the process of publishing data in line with IATI standards to ensure that the publication of information is not a one-off activity (IATI Preparing Your Organisation). When local organisations cannot publish the data themselves, funding data can be published by a "secondary publisher" (ideally, data is reported twice, once by the donor and once by the recipient) (Development Initiatives & UN OCHA 2017:10).

The standard calls for the information to be provided in XML format, which allows data to be easily exchanged, compared and combined with other data. The IATI standard published data is catalogued by the IATI registry index and can be searched and analysed by anyone in various portals, such as d-portal (IATI About IATI).

Each reporting organisation should provide the following information (IATI Standard):

1. annual total expenditure

2. annual planned budget for the next three years
3. planned budgets broken down by recipient countries or regions
4. background documents, like country annual reports
5. data about individual activities representative of their humanitarian or development work
6. financial information for the activities
7. incoming funds
8. disbursements – funds passed to other organisations
9. expenditures
10. other important information on their activities, e.g. concrete location, sector or policy area, results, conditions

The following table contains the data it is possible to report to IATI, as well as whether this data field is considered mandatory (M) or it is recommended (R) to publish it. Additional data organisations could report on is also included without an M or R. IATI recommends starting with the mandatory and recommended (minimum) elements.

Table 1: IATI report data.

Topic	Element	M	R
Identification	IATI identifier	X	
	reporting organisation	X	
Basic activity information	title	X	
	description	X	
	activity status	X	
	activity date	X	
	contact info		
	activity scope		
Participating organisations	participating organisations	X	
Geopolitical information	recipient country		X
	or recipient region		X
	location		
Classifications	sector	X	
	policy marker (a policy or theme addressed by the activity)		
	tag		
	collaboration type		
	default flow type (how is the activity funded, distinction between official development assistance, ODA, and other resource flow types)		
	default finance type (e.g. grant, loan, debt relief, etc.).		
	default aid type (type of aid being supplied, e.g. budget support, debt relief, etc.)		
	default tied status (where activity's commitments are untied, tied, or partially tied)		
	country budget items		
Humanitarian	humanitarian scope		
Financial	budget		X
	transactions		X
	planned disbursement		
	capital spend		
Related documents	document links		
Relations	related activity		
	legacy data		
Performance	conditions (does the activity have a conditionality? Are there policy conditions, e.g. a particular policy needs to be implemented; performance conditions such as certain outputs or outcomes that need to be achieved; and fiduciary conditions, such as certain public accountability measures need to be used)?		
	results		

Table based on: IATI: All the Activity Information You Can Publish, IATI Conditions and IATI Additional Activity Classifications. Whether the data is mandatory or recommended comes from the IATI, data without information on those cells refers to additional elements organisations can report on but are not the minimum recommended ones.

Organisations willing to comply with this reporting standard can take courses on how to implement and use it. Courses are provided by IATI, UNDP, Humentum and Publish What You Fund.

IATI can be used as the format to report to the Financial Tracking Service (FTS). While IATI is a technical publishing framework, FTS is a standard reporting platform (Development Initiatives & UN OCHA 2017:6). The minimum reporting requirements for the FTS are more stringent than the IATI standard (Development Initiatives & UN OCHA 2017:9).

Although reporting the different data fields is an important step, there are three aspects of transparency that need to be kept in mind when reporting in the sector of humanitarian finances: traceability (from donor to crises affected people), totality (all relevant resource flows are covered) and timeliness (the reporting is up to date) (Development Initiatives & UN OCHA 2017:4).

Similarly, IATI highlights that for data to be useful it needs to be (IATI Key Qualities of IATI Data):

1. timely: frequently updated
2. comprehensive: data should be accurate (reflecting the organisation's work), cover all development cooperation and humanitarian activities
3. forward-looking: current and upcoming activities, over the next five years
4. structured: in the right format (IATI XML) and valid
5. comparable: the data uses IATI agreed codes to describe the activities, it is identifiable and traceable, referring to IATI data from other organisations
6. open: the IATI registry contains links to the organisation's data, which is accessible (without passwords or other barriers) and published under open licence for free use

Transparency should not come as a security risk, and organisations should evaluate whether certain activities entail security risks because of their sector, type or location and assess the potential implications of publishing this data (IATI Preparing Your Organisation). Similarly, if there are confidentiality issues to be considered, organisations can omit some or all the data after developing an exclusion policy to justify it. In any exclusion policy, the rationale to exclude certain types of information should be provided to IATI and made public (Development Initiatives & UN OCHA 2017:5).

Another reporting tool, not specific to the humanitarian sector, is the Global Reporting Initiative, which seeks to help organisations be transparent and accountable by providing them with a common language to report on their impact. It has an anti-corruption standard that sets out requirements to report on the anti-corruption practices of any type of organisation (GRI 205 2016). Table 2 contains the information that GRI recommends disclosing and the specific details it should contain.

Table 2: GRI information.

Management level disclosures	Topic specific disclosures
Risk assessment procedures for corruption and the criteria for the assessment	Number and percentage of operations that have been assessed to be at risk of corruption exposure and the most significant risks identified Number and nature of confirmed incidents of corruption Number of confirmed incidents of corruption in which employees were disciplined or dismissed Number of confirmed incidents of corruption which led to contracts being terminated or not renewed Public legal cases, and their outcomes, regarding corruption brought against the organisation or any of its employees
Conflicts of interest policy	How does the organisation identify and manage conflicts of interest of their employees and persons linked with their activities, products and services Processes for the highest governance body to ensure conflicts of interest are avoided and managed Conflicts of interest that are, as a minimum, reported to stakeholders regarding the governance body: - cross-board membership - cross-shareholding with suppliers and other stakeholders - existence of controlling shareholder - related party disclosures
Charitable donations and sponsorships policy detailing how to avoid them being used to channel bribes	
Tailored communication and training for people in the organisation that have been identified as having a high risk of incidents of corruption	Number and percentage of governance body members (broken down by region), employees (broken down by category and region) and business (or other type of) partners to whom the anti-corruption policies and procedures have been communicated Number and percentage of governance body members and employees that have received training on anti-corruption (broken down by category and region)
When and how often is the training delivered	
Any collective action initiatives to fight corruption the organisation is part of	

Table based on GRI 205 2016 & GRI 102 2016.

While IATI is more focused on the financial flows of organisations working in the humanitarian sector, GRI focuses on the integrity policies and tools an organisation has in place to curb corruption and reduce its risk. For this reason, they can be thought of as complementary, and the different actors working in the humanitarian sector could report to both or use both as checklists of the items they need to report on to an oversight body, like a donor, or to an institution concerned with accountability.

As a minimum, non-state actors working in humanitarian settings should be required to report:

- their funding and main financial flows[1]
- the grant ID number (for CSOs) and similar tracking information if it exists to increase traceability
- the funds' intended purpose and how they are used (as disaggregated as possible)
- the results of an anti-corruption assessment and what is the organisation doing to reduce the risk of corruption

The degree of detail will vary according to the size of the organisation and their project(s), but this information should be readily available to relevant stakeholders, such as donors and affected communities. The information should be presented in a machine-readable, open data format such as XML. Ultimately, the information provided should comply with IATI recommendations of being timely, comprehensive, forward-looking, structured, comparable and open (IATI Key Qualities of IATI Data).

Risk assessment

A risk assessment is a systematic tool used by organisations to "identify corruption vulnerabilities within their operations and devise efficient, cost-effective strategies to mitigate those vulnerabilities or risks" (UNODC 2020: 1).

Risks assessments are key for identifying potential red flags and corruption hotspots and thus establishing an effective anti-corruption programme for private companies (UN Global Compact 2013; OECD, UNODC & WB 2013; Transparency International UK 2018), public authorities (UNODC 2020) or civil society organisations (CMI & U4, n.d.; Chêne 2013; Bond et al. 2014; CHS Alliance 2018).

The nature and extent of risks depends on several issues, including the area in which an organisation operates, the type of projects they have, the size of their operation (and of the organisation itself), the country and even the specific locality of operation (UN Global Compact 2013: 11). The corruption risk assessment needs to include a fraud risk assessment that leads to determining a fraud risk profile and a strategy to mitigate it (Love-Grayer et al. 2023).

An organisation can conduct its risk assessment in the following steps:
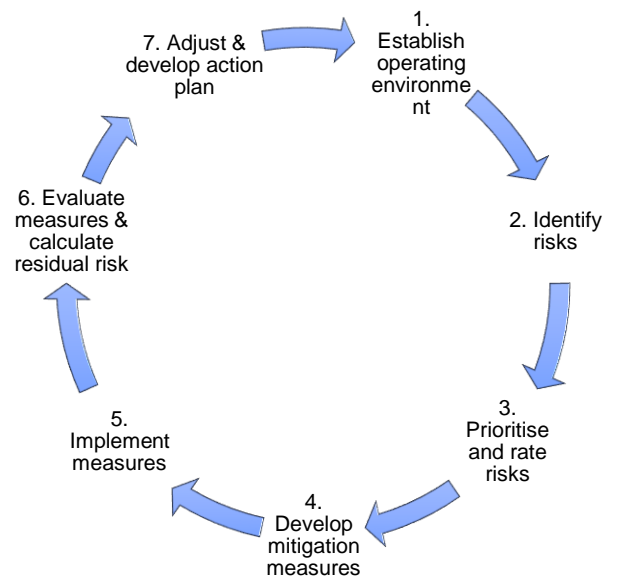
Simplified diagram based on UNODC 2020; UN Global Compact 2013

The diagram highlights the cyclical nature of risk assessments, since organisations are expected to evaluate the measures they have implemented to curb corruption risks and adjust these where necessary. Additionally, new corruption risks can emerge over time, so risk assessments should be updated periodically (UN Global Compact 2013: 11). This is especially true of humanitarian

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[1] For CSOs, this is likely to be a donor, whereas for private entities it might be the revenue stream from which the funds for the humanitarian intervention come.

settings, which are often characterised by an influx of resources and a reduction of oversight capacities. As such, standard operating procedures in terms of anti-corruption and anti-fraud safeguards may be insufficient when operating in complex humanitarian settings (UNODC 2020: 19).

The first step of any good risk assessment is understanding the organisation and the environment in which it operates, including its business partners in the private and public sector (UN Global Compact 2013: 10). Next comes identifying the specific risks, with a focus on both internal risks in the areas of procurement, human resources, project finances, asset management as well as external risks related to dealings with partners, clients and citizens (CMI & U4 n.d.; Love-Grayer et al. 2023).

Once an inventory of all corruption risks is prepared, the next step is to establish risk sources and type – institutional, programmatic or contextual – as well as their likelihood and severity on the outcome of the project and the organisation itself (CMI & U4 n.d., UNODC 2020: 21). The likelihood of a risk can be determined, for example, by previous occurrences, existing information on corruption, local contextual factors and partners' processes, and should be assessed without considering the controls the organisation might have put in place to mitigate it (CMI & U4 n.d.; UN Global Compact 2013).

Based on this assessment, organisations should establish or update codes of conduct to clearly define corruption and set out the respective obligations of all staff and partners. Non-state actors should make sure appropriate standards are integrated into their compliance codes, training, performance appraisals and incentives systems (Nielsen 2017:131).

Organisations are advised to prioritise mitigation measures for the corruption risks that in the previous step came up as more likely and severe (UNODC 2020: 20). This is particularly relevant in the context of a humanitarian crisis as time constraints might make it impossible to go through every corruption risk and develop adequate mitigation measures for each.

At the operational level, bespoke anti-corruption safeguards should be developed for each

intervention in a humanitarian setting and shared with all members of the organisation (Transparency International 2010: 11, 57).

Finally, a point to be considered at the assessment stage is the organisation's exposure to risks related to terrorist financing, which the IMF (n.d.) defines as "the solicitation, collection or provision of funds with the intention that they may be used to support terrorist acts or organisations. Funds may stem from both legal and illicit sources". CSOs should be particularly careful and evaluate their operations and funding to avoid being exploited as conduits for terrorist financing (FATF 2012-2023:13, 59).

Organisations should evaluate the terrorist financing risk that could arise due to the nature of their activities, business relationships and transactions with other actors (European Banking Authority 2023:20). As part of this, the country's anti-money laundering and counter finance terrorism policies and effectiveness ought to be considered (European Banking Authority 2023:31).

Non-state actors must be attentive to these risks and consider any potential links to organisations designated as terrorist groups on relevant blacklists. Non-state actors providing goods and services in humanitarian settings could, for instance, check the latest FATF reports and recommendations for the jurisdiction in which they operate. Organisations can also consult EUROPOL's yearly assessment of regional terrorism threats, terror alerts and financial sanctions regimes, relevant media reports to the sector and jurisdiction, law enforcement alerts and reports and thematic reviews by other competent authorities (FATF 2019:23; European Banking Authority 2023:21-22). In addition, organisations can consider the European Commission's supranational risk assessment and list of high-risk third countries, the European Council terrorist list, governments' national risk assessments, alerts, policy statements and memorandums to relevant legislation and information from financial intelligence units (FIUs) (European Banking Authority 2023:25).

Organisations providing funding or subcontracting the delivery of services and goods need to vet potential business partners (see Jenkins et al. 2020: 16). They should conduct due diligence on the organisation with which they will work, and,

where applicable, attempt to identify their beneficial owner (IMF n.d.; European Banking Authority 2023:24).

A thorough risk assessment will inevitably require resources, including staff time and possible outside advisers (UNODC 2020: 8), making it more difficult to accomplish for small CSOs working in difficult contexts. In that sense, it is important to think about corruption risks and frauds as being managed, and not completely eliminated (Devine 2021: 4). If risk assessments are viewed as being very time consuming and requiring a dedicated team to be carried out, small CSOs might be deterred from even attempting to conduct them. Even large organisations might not have the necessary time to conduct such an assessment if the humanitarian conditions call for immediate action.

In that sense, all organisations should be encouraged to conduct at least a rapid risk assessment to identify the most salient and severe risks, and consult relevant sources of information to avoid terrorist financing, especially FATF reports.

Finally, in humanitarian settings where reconstruction is needed, it is important to have a preventive and strategic approach specifically for that sector as large sums of money pour into a sector that is already susceptible to corruption under normal circumstances. This should include giving stakeholders clear, defined and documented roles and responsibilities that will serve as a baseline for implementation; conducting surprise audits and other actions that can prevent corrupt acts; as well as putting in place explicit anti-corruption controls, such as specifying the scope of allowable and unallowable use of funds and ensuring decision-making and accounting are transparent (Love-Grayer et al. 2023).

Whistleblowing systems

Non-state actors working in humanitarian contexts should establish mechanisms that allow people to report and respond to corruption incidents (CMI & U4 n.d.). Research has shown that "information provided by individuals is one of the most common ways – if not the most common way – in which fraud, corruption and other forms of wrongdoing are identified" (UNODC 2015:3).

Robust whistleblowing mechanisms can facilitate this reporting, and "should be designed to receive and handle reports about wrongdoing, whether actual or potential, established or reasonably suspected" (ICC 2022: 2) and "empower personnel and other relevant stakeholders to speak up about wrongdoing" (Transparency International 2022: 7).

To fulfil their function, whistleblowing mechanisms need to be made familiar and easily accessible to all staff (including interns and volunteers) as well as to third parties and the public where relevant. This includes publishing guidelines on how the organisation will process and respond to reports of wrongdoing (Transparency International 2022). As well as providing a channel to report wrongdoing, whistleblowing systems should protect those blowing the whistle from retaliation and substantiated reports of malpractice should result in concrete remedial action when the investigation reveals corruption (Transparency International 2010:19; ICC 2022:3). Remedial action could include sanctioning perpetrators, compensating affected persons and correcting any systemic shortcomings (Transparency International 2022: 12-13)

The protection of whistleblowers should include making anonymous reporting possible, acknowledging receipt of their report and investigating the report in a confidential and timely manner (ICC 2022: 3; Transparency International 2022: 11-13).

Transparency International (2022: 11) recommends that organisations designate an impartial person or department with enough independence, powers and resources to be responsible for the whistleblowing system. In addition, organisations can also direct their staff to external reporting channels as there might be instances when, even with the correct system in place, people might prefer to disclose the information to external parties (Maslen 2023:2).

Furthermore, actors working in the humanitarian sector are encouraged to put in place complaint mechanisms accessible to affected communities so that beneficiaries can file a complaint when they witness or suffer an act of corruption or other wrongdoing (Transparency International 2010: 51; CHS Alliance 2014: 14).

Non-state actors working in humanitarian settings – particularly small civil society or community based organisations – may not have sufficient internal capacity for an independent whistleblowing function or grievance mechanism, in which case publicly designating an external channel or body (such as a donor) to whom reports of wrongdoing can be submitted may be advisable. While both internal and external reporting mechanisms are possible, non-state actors working in humanitarian contexts should ensure that those affected by their work have access to a channel to report any wrongdoing safely, as well as ensure that there is a system in place to acknowledge receipt, process the report and investigate and take corrective action where necessary.

Some of the challenges usually encountered while setting up a system that works are inaccessible whistleblowing channels, ineffective management of the reports and retaliation against the person who reported the case (Maslen 2023:3). These challenges will be more salient in a humanitarian crisis as people in vulnerable and precarious situations will have a harder time reaching the official headquarters and could be more fearful of possible retaliations – such as barring their access to critical goods and services – than under normal circumstances. Additionally, the organisation's staff might be stretched thin working in the humanitarian context and addressing reported cases could drop down their list of priorities, giving the impression that this is not important or that reporting does not lead to investigation and sanctions.

A first step to tackle these challenges is to provide different whistleblowing channels that include both written and oral mechanisms (Maslen 2023:9). Providing reporting boxes where the service delivery is given could facilitate access but can also be too visible and deter some people from using it. Smartphone applications, online forms and reporting by SMS (UNODC 2021:20) can provide useful alternatives. It is important that these mechanisms provide confidentiality and, when necessary, anonymity.

Finally, whistleblowing mechanisms should consider gender differences and be designed in a manner that allows women to safely report misconduct. These can include assigning female staff to receive reports from female clients, using inclusive language and communication, designing accessible premises, such as providing areas

where the reporting person's children can be looked after while they make their disclosure, and coordinating with state institutions that deal with crimes against women (Zuñiga 2020).

Additional information and specific guidelines to implement good whistleblowing systems can be found in the following documents Internal Whistleblowing Systems: Best Practice Principles for Public and Private Organisations (2022), The Resource Guide on Good Practices in the Protection of Reporting Persons (2015); Whistleblower Protection Guidance (2022) and Speak Up For Health! Guidelines to Enable Whistle-Blower Protection in the Health-Care Sector (2021).

Civil society organisations

Anti-corruption and good governance initiatives for CSOs operating in humanitarian settings

Numerous initiatives to promote transparency and accountability among CSOs have emerged over time. Generally, they provide CSOs with guidelines to develop transparency and integrity policies. This section covers some of the most important ones that target CSOs working in humanitarian aid. These initiatives focus on how to improve accountability in humanitarian assistance, both in terms of CSOs being responsive to the needs of the affected population and of being transparent and responsible in their use of resources.

The CHS (Core Humanitarian Standard) Alliance is a global network of organisations working in humanitarian aid and development assistance, with 173 members, including national Red Cross societies, CARE International Secretariat and Save the Children International. It seeks to strengthen accountability of organisations working in humanitarian settings by supporting them to implement the Core Humanitarian Standard on Quality and Accountability through their policies, processes and programmes.

This voluntary standard has nine commitments to help organisations improve the quality and effectiveness of their assistance. CSOs can either self-assess how they are doing or ask for independent verification and certification on their

progress. The ninth commitment is particularly relevant, and states that (CHS Alliance 2014:18):

> "Communities and people affected by crisis can expect that the organisations assisting them are managing resources effectively, efficiently and ethically."

To adhere to this commitment, CSOs must ensure that communities and people affected by a crisis are aware of the relief and/or reconstruction budget allocated to their community, rates of expenditure and the results achieved. Resources should thus be used and monitored according to agreed plans, budgets and timeframes (CHS Alliance 2018:33).

In addition to the CHS Alliance, Groupe URD and Sphere are both relevant players. Groupe URD helps organisations establish policies to promote quality and accountability as part of a robust accountability framework (Groupe URD 2018:34). Sphere has issued a handbook that brings together quality principles and accountability standards for humanitarian responses, including but not limited to the Core Humanitarian Standard.

The Global Standard for CSO Accountability is a community of nine civil society networks, including Accountable Now and Interaction. The latest global standard was launched in 2017 and consists of 12 accountability commitments organised in three clusters: what the CSOs want to achieve, how to approach change and how to change internal practices. Three commitments specifically relate to transparency and accountability (CSO Standard n.d. a):

> "8. we will be transparent about who we are, what we do and our successes and failures
> 10. we will handle our resources responsibly to reach our goals and serve the public good
> 12. we will ensure our management and governing are accountable"

Although they do not provide a checklist in terms of what information to report, the standard offers a set of guiding questions that CSOs should address to ensure these commitments are being met. For example, CSOs should consider how and through which channels information is shared and what controls are in place to prevent corruption (CSO Standard. n.d. b). The CSO Global Standard also provides tools to help CSOs in implementing the

standard into their practices and become more accountable. The accompanying app, Rendir Cuentas, allows organisations to conduct a self-assessment against the good practices set out in the standard.

The INGO Accountability Charter calls for its signatories to report yearly on their mission and values, objectives, outcomes achieved, environmental impact, governance structure and processes, main office bearers, sources of funding, financial performance, as well as contact details and compliance with the charter. It also requires participating organisations to commission an independent audit on their annual financial report (INGO 2005).

Accountable Now, which replaced the INGO Accountability Charter, is a cross-sector platform that has developed a set of accountability commitments for CSOs and is part of the CSO Global Standard. It has 20 members, including Amnesty International, SOS Children's Villages and Transparency International. As part of their tenth commitment, participating CSOs pledge to comply with professional accounting standards, establish strict financial controls and report in an open and transparent manner on their funding sources and how their finances are managed (Accountable Now n.d. :14). Members of Accountable Now are required to report on all 12 commitments yearly.

The Charities Internal Audit Network (CIAN) in the UK is an independent group of internal audit professionals working in the charity sector to promote best practices in internal audit and control of not-for-profit organisations.

Initiative Transparente Zivilgesellschaft is a project launched by the German chapter of Transparency International. It is a civil society alliance in which the 1,785 participating actors agree to publish information about their organisation in relation to each of the following 10 areas (Initiative Transparente Zivilgesellschaft n.d.):

1. name, registered office, address and foundation year
2. statutes and organisational goals
3. tax information
4. name and functions of key decision-makers
5. report of activities

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6. staff structure
7. funding sources
8. allocation of resources
9. third-party affiliation
10. disclose identity of each donor that provides more than 10% of the organisation's income

ALNAP is another global network of CSOs, UN agencies, donors, academics and other actors involved in humanitarian aid, and is dedicated to improving humanitarian crises responses. They have 88 full members and 17 associate members, among which are the Spanish development aid agency (AECID), CARE International, the European Commission, Groupe URD, the International Institute for Environment and Development (IIED) the International Federation of Red Cross and Red Crescent Societies (IFRC), Médecins Sans Frontières (MSF) and UNICEF. They provide a library of evaluations on humanitarian action, carry out their own research and facilitate learning between their members.

Charter 4 Change, which has been endorsed by more than 640 national and local organisations, focuses on making southern-based national actors more prominent players in humanitarian responses. As part of this effort, point 3 on the charter is to "increase transparency around resource transfers to national and local NGOs", including publishing these figures (Charter 4 Change 2019).

The Code of Conduct for the International Red Cross and Red Crescent Movement and Non-Governmental Organisations in Disaster Relief is a voluntary code which provides guidance on delivering principled and humanitarian action. With close to a thousand signatories, including several Oxfam, Save the Children and SOS national offices, the code provides a set of standards for the delivery of humanitarian aid, which includes being accountable to both those who the CSOs seek to assist and the donors through reporting on the organisation's activities from a financial as well as an effectiveness perspective (IFRC & ICRC 1994:4).

These are only a few examples that illustrate the number of initiatives and guidelines CSOs can join and follow to improve their accountability and transparency in the delivery of humanitarian aid.

Fundamentally, they underscore the importance of being accountable and transparent to donors and the communities CSOs work with. In a humanitarian emergency setting, it might be difficult to transform the broader commitments into operative actions, so a good recommendation would be to report on the 10 points the Initiative Transparente Zivilgesellschaft recommends, since this information should be readily available thus making it easy to comply with such a reporting requirement.

In the following sub-sections, the document will cover more specific practices CSOs can incorporate to become more accountable and transparent in their activities.

Practices to curb corruption

As covered in the previous section, organisations should conduct risk assessments to design and implement measures to prevent corruption. This section provides some examples of practices that CSOs can implement in the most common risk areas, such as procurement and financial management, as well as measures to tackle the risks, including monitoring. The measures take into account the specificity of humanitarian settings and discuss how can they be adapted or what specific provisions can be implemented to deal with the straining context. However, this list is not exhaustive and CSOs should evaluate their practices vis-à-vis their corruption risks to determine appropriate anti-corruption safeguards.

A first step to address corruption risks is to clearly define what behaviours will not be tolerated. This can be done in the organisation's code of conduct. The procedures to prevent corruption should give clear definitions and examples of what constitutes bribery and conflict of interest, when staff can or cannot accept or give a gift or hospitality, how staff should respond if they are offered or asked for a bribe, as well as stipulating the penalties for corrupt behaviour (Bond et al. 2014:10-11).

To reduce conflicts of interest, CSOs can require yearly disclosure statements of interests for all staff and declaration of assets for management positions (Transparency International 2010: 93; Chêne 2013: 5).

An area with high corruption risks is procurement, and CSOs subcontracting the provision of goods

or services in humanitarian settings should adhere to open and competitive procedures, avoid single bidding where possible and document their decision to choose a winner (Chêne 2013: 6).

Due diligence on potential business partners should not be neglected, and organisations are encouraged to develop lists of trusted suppliers who can be called on at short notice in a humanitarian emergency (Jenkins et al. 2020: 16; Bond et al. 2014:3, 11).

Furthermore, partnership agreements and contracts with suppliers or other third parties can include anti-bribery and corruption prevention clauses. Moreover, staff and partners should be given training on the code of conduct, compliance and anti-corruption measures (Transparency International 2010: 29).

To supervise the proper use of funds, CSOs are encouraged to put in place strong financial management protocols and internal controls, including concrete procedures for the approval of expenses (FATF 2015: 22, 52). Good practices include the separation of key functions, particularly of finance teams and decision-making teams hiring staff and selecting suppliers; requiring two signatures for expenses; the publication of annual financial statements of income and expenditures; and commissioning external audits of financial reports (Transparency International 2010; Chêne 2013: 6).

As many of the transactions in humanitarian settings require the use of cash, it is advised that CSOs keep detailed records of all physical cash transactions and bartering. For this, they can apply specific procedures to cash-only operations, require receipts and insist on supporting documentation for all expenditures (Transparency International 2010: 99).

It is recommended to implement a resource tracking system to help detect whether resources are being misappropriated or embezzled. As CSOs, particularly small and local CSOs, might be already

overstretched in humanitarian settings, they can use existing software to track how their resources are being used (a list of sample software can be found here). By implementing a tracking system, the organisation can ensure that all relevant data is found in one place, including original timelines, expected payments and other relevant information, which can help identify red flags.

Audits – whether internal, external or social[2] – can likewise assist in detecting malpractice, establish compliance to relevant financial and ethical standards and help promote a culture of transparency and accountability (Transparency International 2010: 39).

However, in environments in which time and resources are severely constrained, such as during a humanitarian crisis, audits might take too long or only be possible after the services are delivered. Hence, CSOs are encouraged to make all relevant data available through reporting it themselves.

It is important to keep in mind that in certain contexts, full transparency could be detrimental for the CSOs and their staff and put them at risk, particularly when information on funding sources is made publicly available (Publish What You Fund 2020b:22). This might be the case in a country where receiving funding from certain donors might trigger retaliation against the organisation or its staff from certain groups or when knowing the amount an organisation receives and/or pays its staff might make them targets. It is important to consider those situations carefully.

To make reporting a regular and central part of their activities, CSOs are encouraged to establish dedicated policies to share information and to foster a culture of open communication (CHS Alliance 2014:13). It is considered helpful to widely disseminate the organisational transparency policy to staff so they know what types of information must be made public in a timely manner (Transparency International 2010: 41; Chêne

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[2] *Internal audits are conducted by staff within an organisation and typically focus on measuring current performance to locate areas for improvement. External audits are conducted by independent accountants and examine the accuracy and veracity of financial statements (Accounting Tools 2023). Social audits are a tool to assess*

the impact of an organisation's work on communities, and should be highly participatory, providing people affected by an intervention the chance to voice their views. Social audits help measure the effectiveness of humanitarian assistance projects and their degree of inclusive participation (SDG 16 Toolkit 2021).

2013: 5; Development Initiatives & UN OCHA 2017: 2; INGO 2005).

In sum, there are many anti-corruption measures that CSOs can adopt to safeguard the integrity of their operations, including some of those discussed above. However, in a humanitarian setting, the range of available options might narrow, as resources will be prioritised for the delivery of the humanitarian aid and the situation might be too precarious and vulnerable to design and implement tools that slow the delivery of much-needed goods and services.

Ideally, CSOs will already have robust procedures in place with which they are familiar. Calls for proposals issued during humanitarian crises could require applicants seeking funding to deliver goods and services to clearly document their anti-corruption safeguards and financial management protocols. Where there is a trade-off between full compliance and the timely delivery of humanitarian aid, CSOs should refer donors to their risk assessment, which should specify the most likely and severe risks and proposed countermeasures.

In all cases, the expectation of transparency should be made clear to all partners as well as the fact that even if ex-ante due diligence might not be thorough, the use of funds will be checked later (such as through the use of ex-ante audits) and any misuse of funds will be sanctioned (Jenkins et al. 2020: 28).

One way of ensuring that both partners and staff know they will be subject to high standards of integrity is by requiring reporting on a minimum of core items in the early stages of the crisis, to signal commitment to transparency. Such minimum reporting could include the CSO's funding sources, the list of amounts received, as well as their purpose and use, and a report of activities.

When the nature of the emergency prevents the CSO from following standard procurement procedures, such as soliciting multiple bids, the contracting organisation should document all the relevant procurement information and the rationale for the selected supplier. This can raise transparency while also increasing the likelihood that any wrongdoing is penalised once the emergency has passed.

Private sector

Anti-corruption and good governance initiatives for private sector actors operating in humanitarian settings

Private companies providing goods and services in humanitarian settings can refer to existing international standards and good governance initiatives for the private sector including the United Nations Global Compact, the Partnering Against Corruption Initiative (PACI) from the World Economic Forum and the Global Reporting Initiative (GRI), and ISO standards. This section gives an overview of the most important tools arising from these, which private companies could adopt in the context of providing humanitarian aid.

The UN Global Compact includes a principle requiring businesses to actively work against corruption in all its forms, not only by avoiding committing such acts themselves but also by ensuring corruption does not take place within their supply chains (UN Global Compact n.d.).

The United Nations Convention against Corruption has an article on the private sector that can be used as a guideline as to what private companies should do to prevent corruption. Relevant measures include (UNODC 2004: 14):

1. foster cooperation with law enforcement entities
2. establish and adhere to integrity codes of conduct and good practices
3. foster transparency, including on beneficial ownership
4. prevent and mitigate conflicts of interest
5. prevent the misuse of procedures regulating private entities (including procedures regarding subsidies and licences granted by public authorities)
6. establish strong internal auditing controls

The World Economic Forum hosts the Partnering Against Corruption Initiative (PACI), a cross-industry collaborative effort to support anti-corruption efforts that has more than 80 signatories from different sectors across the world. The initiative urges companies to go beyond simple compliance and take proactive steps to

curb corruption. The PACI board encourages signatories to disclose real-time information on any corruption allegations they might be facing (WEF 2016: 7).

For its part, ISO has developed four standards relevant to curbing corruption:

1. ISO 37000 on good governance of organisations
2. ISO 37001 on anti-bribery management
3. ISO 37002 on whistleblowing
4. ISO 37301 on compliance management

ISO 37001 specifically recommends setting up an anti-bribery management system, which is intended to foster an anti-bribery culture and implement concrete controls that will reduce bribery risks (ISO 37001: 2016).

This is just a sample of the initiatives private companies can refer to in order to develop specific anti-corruption standards, apart from the recommendations detailed in the cross-sector section. Companies are encouraged to not only commit to fighting corruption but to implement this commitment by following these guidelines, including the elaboration of integrity codes and anti-bribery management systems to address any corruption risks identified during the risk assessment.

Practices to curb corruption

The UN Global Compact recommends all companies put in place a company ethics code, establish zero-tolerance policies to corruption, train employees and managers on ethical culture, adopt internal reporting and investigations procedures, foster accountability and transparency in all company transactions, engage in collective action with other companies to create an even playing field and set up an ethics "hotline" for reporting suspected violations (UN Global Compact 2012:17).

As previously discussed, the first step towards creating a code of conduct is to identify and analyse potential corruption risks the company might face (WEF 2016: 8). Based on that assessment, the code of conduct should contain the company's commitment to integrity and compliance, the company's values and principles,

what fraudulent or corrupt behaviour is, how individual employees should behave, how the company resources are to be managed and safeguarded, how to handle conflicts of interest, define what are acceptable and non-acceptable gifts and benefits, document all sensitive operations, respect function separation, define the sponsoring policy, identify courses of action for different circumstances, document how to report breaches of the code and specific penalties for any such breach (G20 ACWG & B20 ACTF 2015:28; CIPE 2020:21-22; Transparency International Suisse 2021:19). To ensure these policies are followed, it is important to periodically certify that all personnel are acquainted with the code of conduct and follow the integrity and compliance programme (CIPE 2020:37).

Furthermore, even though a company's control over its supply chain is not equal to the control it can exert over its core business activities, companies can still have a significant influence on this sphere and their anti-corruption programme should be applied to agents, subcontractors and other intermediaries as well (UN Global Compact 2012: 11; Transparency International 2016: 11).

As part of their efforts to comply with anti-corruption practices, companies are expected to identify and file all accounting records and payments, not to keep any account secret or off the books, carefully identify expenditures, monitor cash payments and put in place independent systems of auditing (ICC 2011: 9; CIPE 2020: 31).

External verification providers can be used to monitor a company's anti-corruption policy and its compliance (UN Global Compact et al. 2011: 12; CIPE 2020: 41). As with CSOs, a good way to detect any fraud or wrongdoing is to conduct audits, but this can be difficult in time-sensitive and precarious contexts like humanitarian crises. Companies should then adopt reporting practices and use existing tools like the ones discussed in the first section and complement them with sector specific practices when appropriate.

Transparency principles issued by PACI can complement the minimum information private companies should report in humanitarian settings. Companies seeking to sign the PACI Principles for Countering Corruption need to provide the following information (WEF 2016:5, 9):

1. company name
2. company type (public, private, state-owned)
3. whether the company is a subsidiary, and if so the name of the parent company
4. the group revenue
5. the group employees
6. the sector
7. full address, website and telephone number
8. the CEO's signature
9. any convictions or agreements in relation to bribery or corruption in the past 10 years
10. any current or pending investigations
11. any material allegations of bribery or corruption
12. any fraudulent or criminal convictions or investigations during the past 10 years
13. a completed anti-bribery checklist on how the company complies with the principles

Additionally, companies should publish information on their subsidiaries, affiliates, joint ventures and other related entities (Transparency International 2012: 41; 2016: 11).

In terms of the companies' own commitment to anti-corruption, they should issue reports following guidelines jointly issued by UN Compact and Transparency International, which include basic elements every company should report on. The basic elements include (for a detailed description on what to report see UN Global Compact & Transparency International 2009: 14):

1. public statement of the company's commitment to work against corruption
2. commitment to comply with all legislation
3. turning the commitment into concrete actions
4. actions to support the company's leadership in their work against corruption
5. training and communication for all employees on anti-corruption
6. implemented internal checks and balances
7. monitoring processes

Ideally, these reports are already common practice for companies operating in humanitarian settings and they do not need to allocate special resources during the crisis to produce them. If, however, this is not the case, companies should focus on the standards discussed in the cross-sector section

and complement them with the PACI information and data on all its related entities.

Finally, companies are encouraged to work closely with other actors in the accountability ecosystem, including national governments, civil society and international organisations (UN Global Compact 2021: 5). Concrete possibilities to do so are discussed in the section on collective action.

Beneficial ownership

Obscuring the ownership of a company through different schemes makes it possible for legal entities to "become vehicles for illicit activities, act as pawns in corruption schemes and evade or avoid taxation" (Castro Orduna & Fraiha Granjo 2023: 2). Beneficial ownership thus refers to the person who ultimately owns, benefits from and truly controls the entity (Castro Orduna & Fraiha Granjo 2023: 3). It can be one or more natural persons who hold ownership and exercise control directly and indirectly (FATF 2023: 15; Open Ownership 2023: 2).

Companies should publicly report the following information: company's name, proof of incorporation, legal form and status, address of the registered office, basic regulation powers, the list of directors and a register of their shareholders or members, including information on the number and category of shares each one has (Transparency International 2016; FATF 2023:13-14). Ideally, the country of operation has an ownership registry with a specified data template to report this information for companies to use. Collecting and sharing data in a structured and interoperable way will facilitate its monitoring (Open Ownership 2023: 10).

Information about the control structure of the company and its legal ownership should be updated as it changes, and the provided information should be sufficient to identify the actual beneficial owner(s) and how they exercise this ownership or control (FATF 2012-2023: 92-94). Agents, custodians, intermediaries and nominees that act on behalf of another person are not beneficial owners (Open Ownership 2023: 2).

Real estate agents and companies – which can play a role when (re)construction is needed in the context of the humanitarian crisis – need to abide by due diligence and record-keeping requirements

regarding all of their transactions and conduct due diligence both for the purchasers and the vendors of the property (FATF 2012-2023: 19, 89).

Ultimately, this information will be key for anti-money laundering and combating the financing of terrorism activities and to expose and prosecute any such crimes (Castro Orduna & Fraiha Granjo 2023).

Collective action

Collective action is an approach to tackle corruption based on the collaboration of stakeholders in the private and public sectors as well as civil society groups to tackle shared problems of corruption, produce a fair competition environment, learn best practices and increase awareness (Basel Institute on Governance n.d.; OECD 2022: 13; CIPE 2020: 44; European Commission 2023: 83).

Private companies engaged in the delivery of public goods or services in the context of a humanitarian crisis – for example, in the reconstruction of critical infrastructure – often enter public-private partnerships or tender for public contracts. In this context, companies could adopt the integrity pacts model, where all parties to a contract sign an agreement that commits them to comply with best practices and maximum transparency, with an independent actor, typically a CSO, overseeing the agreement (UN Global Company et al. 2011: 15; Transparency International n.d.). Integrity pacts are "fair play" commitments "to avoid bribery, corruption or collusion" (European Commission 2023:83).

Companies, including small and medium enterprises, can join anti-corruption initiatives to signal their commitment to transparency. Finally, companies undertaking humanitarian efforts could sign compliance pacts, which are contractual agreements with certain principles or requirements all members must follow and are particularly useful for high-risk contexts (UN Global Company et al. 2011: 15). These pacts can be extended to CSOs and international organisations working in the field.

Another collective action tool is public-private partnerships to create dedicated integrity systems for a specific sector that can encompass review mechanisms, compliance assessments and

training programmes (European Commission 2023: 84). In Sweden, for instance, three large organisations signed the Agreement to Counter Bribery and Corruption in the health care sector, which included ethical guidelines, agreed upon by public and private actors, that were then widely disseminated. As part of this initiative, a digital forum provides a space where people can discuss these issues and employees are provided with exercises in ethical dilemmas, as well as information on whistleblower protection mechanisms (European Commission 2023: 88-89).

In the case of humanitarian emergencies, a public-private partnership for integrity could be developed in the sector of humanitarian aid, the private delivery of public services or in emergency reconstruction, depending on the needs of the country. Public reporting of core information, following the guidelines described above, including on beneficial ownership, could be made a prerequisite for joining such a partnership.

Final recommendations

Humanitarian settings can be chaotic, with multiple actors delivering a wide range of goods and services to people in need in vulnerable and precarious situations. Yet the basic elements of transparency standards and anti-corruption safeguards apply to a wide range of non-state actors, even if specific standards have tended to originate in either the private or the non-profit sector. This Helpdesk Answer has provided some of the measures these actors can adopt and how to operationalise them in these difficult settings.

All non-state actors can adhere to the recommendations of the International Aid Transparency Initiative (IATI) and publish their information using its data standard, which allows for the tracing of an organisation's financial flows. They are encouraged to complement this with the use of the Global Reporting Initiative, that provides an anti-corruption standard with clear requirements to report on the anti-corruption practices organisations have in place. When reporting, three aspects of transparency are key: traceability, totality and timeliness (Development Initiatives & UN OCHA 2017:4).

All actors operating in the humanitarian setting should adhere to ethical values and conduct a rigorous corruption risk assessment of the environment in which they will operate, developing a set of measures that help target the specific corruption risks. The corruption risk assessment might be an update of an existing assessment taking into account the risks generated by the humanitarian crisis, with a focus on how the enhanced vulnerability of the population might make them easier targets for extortion as well as practices like price gouging and profiteering. Alternatively, the corruption risk assessment could be conducted in parallel to designing the organisation's humanitarian intervention, considering the specific risks that might arise at each stage of implementing it.

Whistleblowing systems that allow people to report a corruption incident and where the organisation responds accordingly are key to ensure transparency and for the organisation to receive information on any wrongdoing.

One of the most basic ways an organisation can help reduce its exposure to corruption risks is to develop a code of conduct with which all staff and partners are made familiar. This code should:

1. set out standards that clearly define corruption
2. stipulate what is considered a breach of the code of conduct
3. state what constitutes bribery
4. establish a policy towards gifts and hospitality as well as charitable donations and sponsorship
5. provide concrete guidelines for good lobbying practices
6. explain what constitutes a conflict of interest and how to avoid them
7. set out how the staff should react if they are asked to commit a corrupt act
8. set clear expenses procedures and how to report them

Anti-bribery and anti-corruption procedures in humanitarian settings should also address what to do in exceptional situations where bribery or other forms of corruption might be the only way to protect a person's physical integrity and liberty (Bond et al. 2014:10).

Smaller CSOs and private companies might have a harder time developing such codes of conduct by themselves but can base them on existing ones for organisations working in similar contexts, such as the Code of Conduct for the International Red Cross and Red Crescent Movement and Non-Governmental Organisations in Disaster Relief.

CSOs can also consult the many existing initiatives and guidelines to improve their accountability and transparency in the field of humanitarian aid. Ultimately, CSOs can develop robust anti-corruption and transparency procedures in place before acting in a humanitarian context, which would make them better prepared to deal with the difficulties of such a situation.

Private companies can similarly turn to international standards and good governance initiatives which provide them with tools they can adopt to curb corruption. They should pay particular attention to disclosing their beneficial ownership and from where in their revenue scheme the funds going to the humanitarian goods and services come from.

In terms of reporting, all actors working in humanitarian settings should report on their funding and budgeting related to the humanitarian intervention, including:

1. the source of funding (if it is a private company they need to report from where in the company's revenue model the funds come from)
2. the grant ID number (in the case of CSOs receiving funds)
3. a detailed allocation of resources (including activities and expenses)
4. their main financial flows

Organisations should also make publicly available the concrete measures they are undertaking to curb corruption and their integrity management system so that people know how to report wrongdoing and what to expect after doing so.

CSOs should additionally report the following information: name, registered office, address and foundation year; statutes and organisational goals; tax information; name and functions of key decision-makers; activities report; its staff structure; any third-party affiliation (Initiative Transparente Zivilgesellschaft n.d.).

For their part, private actors should complement their reports with: the company name and type, full address, name of the parent company if it is a subsidiary, the group revenue, the group employees, the sector in which it works, the CEO's signature, and any other related entities (WEF 2016).

Disclosed information, irrespective of the institution, should be open and accessible, published through appropriate channels to reach a wide audience, be written in a simple language, provide ways for stakeholders to get in touch with the organisation, be frequently updated and useful as a source of accountability (Transparency International 2010: 41; Baranda & Büchner 2019: 6). While it might be difficult for all organisations to familiarise themselves with the open data format IATI uses, they should make sure the reporting is done in a machine-readable format that is readily accessible to others.

Finally, collective action initiatives can help ensure that all actors operating in a humanitarian setting abide by transparent and accountable standards. As mentioned before, specific integrity systems could be developed, with review mechanisms, compliance assessment and training programmes (European Commission 2023: 84). Donors also have a role in specifying eligibility criteria for recipients of their funds, which could include whether an organisation has conducted a corruption risk assessment, whether the organisation has established transparency and disclosure protocols and whether there are any current or recent investigations or convictions in relation to corruption at the organisation.

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