

Transparency International Anti-Corruption Helpdesk Answer

Corruption in times of crisis

Author: Jorum Duri, tihelpdesk@transparency.org

Date: 16 March 2021

Humanitarian and economic crises create the perfect storm for corruption to thrive due to the huge influx of financial aid and the need for emergency procurement and disbursement of funds to mitigate the crisis – with minimal oversight. Evidence from previous crises as well as the current COVID-19 pandemic have indicated that corruption reduces the quantity and quality of aid or stimulus packages reaching the targeted beneficiaries, which may prolong crisis and affect growth.

The paper demonstrates that corruption matters during crisis, and that governments and development practitioners should make concerted efforts to address corruption in order to recover better and ensure growth after the pandemic. It discussed important measures covering issues such as conflicts of interest, open data, procurement, opaque corporate structures, expansion of civic space, protection of whistleblowers and strengthening accountability and oversight institutions.

Caveat: This paper is mainly based on findings and recommendations from two Helpdesk papers produced in 2020—found [here](#) and [here](#) – related to corruption and COVID-19.

© 2021 Transparency International. All rights reserved.

This document should not be considered as representative of the Commission or Transparency International's official position. Neither the European Commission, Transparency International nor any person acting on behalf of the Commission is responsible for the use which might be made of the following information.

The Anti-Corruption Helpdesk is operated by Transparency International and funded by the European Union.



Query

Please review previous materials related to corruption in times of crisis, and extract findings and recommendations relevant to donors and leading economies, as well as anything pertinent to the international coordination of anti-corruption efforts more broadly.

Contents

1. Corruption risks during crisis
2. Measures to mitigate corruption during crisis
3. Conclusion
4. References

Corruption risks during crisis

A common response during a humanitarian or economic crisis is the mobilisation of financial resources aimed at mitigating the crisis. For instance, the International Monetary Fund (IMF) has noted that most countries have drawn on a wide range of funding sources such as budgetary resources, private donations, and external sources in response to the COVID pandemic (Rahim et al. 2020: 5). In the early stages of the pandemic, it pledged US\$1 trillion landing capacity for its member countries to curtail the impact of COVID-19, and the Executive Board immediately agreed to allow emergency financing for over 90 countries amounting to US\$100 billion (Georgieva 2020a). The World Bank also made US\$160 billion available, including over \$50 billion of International Development Association resources in grants and highly concessional terms (World Bank 2020).

Such huge influx of financial resources during crisis, and the need for urgent disbursement of aid

Main points

- Since the beginning of the COVID pandemic, there has been a huge influx of financial resources which are prone to corruption. For instance, The IMF announced US\$1 trillion landing capacity for its member countries to curtail the impact of COVID-19.
- According to the 2020 Corruption Perception Index analysis, countries with higher levels of corruption spend less on health. Much-needed investments in health care are diverted from public coffers, leaving societies without medical staff, equipment, medicines and, in some cases, clinics and hospitals
- There are increased calls for countries to recover for the pandemic with integrity. For instance, the message from the United Nations Secretary General during the 2020 International Anti-Corruption Day highlighted the importance of anti-corruption in the recovery from the pandemic

or economic stimulus packages create a perfect storm for corruption to thrive (Jenkins et al. 2020: 3; Rhodes 2020; Vrushi and Kukutschka 2021;). This is worsened by loosening of anti-corruption safeguards such as due diligence and oversight and accountability mechanisms in the name of achieving rapid impact (Jenkins et al. 2020: 3).

Even before the ongoing COVID pandemic, corruption had been widely recorded in previous humanitarian settings. For instance, during the Ebola pandemic, there were reports of corrupt practices such as widespread diversion of funds and medical supplies, misreporting of salaries and payments for goods, petty bribery to bypass containment measures, such as roadblocks and quarantined zones, as well as flawed and opaque procurement processes (Dupuy and Divjak 2015; Khasiani et al. 2020).

During the 2019 Cyclone Idai Response in Zimbabwe, it was reported that women were exposed to sextortion as they were forced to transact sex for goods and services (Transparency International Zimbabwe 2020: 23). Similarly, evidence from the Ebola outbreak confirmed that girls and women in Sierra Leone experienced increased rates of sexual violence and abuse, including sextortion, where people in position of power demanded sex in exchange for key services (UNDP 2015: 13).

After the 2004 tsunami disaster, a joint donor evaluation report in Indonesia and Sri Lanka revealed that a significant number of responses (21%) perceived that the distribution of humanitarian goods and services was unfair, with 6% in Indonesia and 8% in Sri Lanka alleging favouritism (Scheper, Parakrama and Patel 2006).

In addition to patronage and kinship networks which lead to unfair allocation of relief materials to particular groups (Saharan 2015; Juma and Suhrke 2002), organised crime groups have long used humanitarian emergencies to strengthen their hold over local communities (Transparency International UK 2014: 5-6). For instance, the Yakuza gangs have been renowned first responders during earthquakes and tsunamis in Japan (Jones, 2011). In 2019, the Jalisco cartel distributed aid to hurricane victims in western Mexico (Mexico News Daily 2019). Meanwhile, al-Shabaab has provided relief and distributed food assistance during Somalia's cyclical droughts (West 2017).

Corruption and the COVID pandemic

Since beginning of the COVID pandemic crisis, emergency procurement has become essential in the fight against the pandemic. However, an increasing number of corruption in COVID procurement has been recorded (UNCAC Coalition 2021). In Zimbabwe, the former Minister of Health Obadiah Moyo was charged with criminal abuse of office over the alleged awarding of an inflated US\$60m contract for COVID supplies without proper procurement procedures (Chingono 2020). In Uganda, top public officials were arrested for inflating COVID-19 relief food prices (Athumani 2020).

In the United Kingdom, questions were asked regarding possible favouritism in the awarding of a £108 million (US\$140 million)public contract to the involvement of a private company Serco, after a leaked message proved that the company was awarded the contract without undergoing an open tender process (Murphy and Mash 2020). There have also been concerns in Albania over a string of secretive COVID-19 tenders after the government

suspended regular procurement procedures (Sinoruka 2020).

The COVID-19 pandemic has also triggered large and unprecedented economic stimulus programmes. Within the first half of 2020, it was reported that several programmes amounted between 10 to 20 per cent of GDP in some countries, surpassing previous interventions – with G7 countries spending averaging 4.4 times that of the 2008 financial crisis economic stimulus programmes (Chaudhry 2020; Oldfield 2020: 2).

The stimulus packages have come in different forms such as financial support to firms– or bailouts – which are designed to keep businesses afloat during the pandemic (Balibek et al. 2020: 1–2; OECD 2020: 3). Direct income or cash transfers have also been made directly to households, which have included universal or near universal payments to all citizens or residents, or targeted schemes directed at certain portions of the population (Prady 2020; Una et al. 2020).

These stimulus packages are important for economic recovery and growth during the COVID crisis. For instance, the recent US\$1.9 trillion relief package is projected to help the United States' economy to grow rapidly, reduce poverty and revive inflation (Davidson et al. 2021). However, there are corruption risks related to emergency economic stimulus programmes.

Oldfield (2020)¹ identified corruption risks in stimulus programmes, including the following:

- Firms with political connections are more likely to profit from funding and bailouts

during emergency stimulus programmes. This is supported by a research into 450 politically connected firms across 35 countries from period of 1997 to 2002 which found that politically connected businesses were more likely to secure financial bailouts than those without. In this study, about 11.3 per cent of politically connected firms received financial support from their governments, compared to 4.4 per cent of non-connected firms (Faccio et al. 2005: 27–28).

- Insider trading and sharing of information by political insiders regarding briefings on crisis development and forthcoming economic measures (Oldfield 2020: 8). In the current pandemic, two federal senators of the United States were criticised for trading stocks just after a private briefing on COVID situation and before the US stock market slumped (Prentice and Delevigne 2020).
- The lack of comprehensive data on potential beneficiaries, particularly in the informal sector, as well as weak financial management and procurement systems for direct income transfer create opportunities for corruption and fraud (Oldfield (2020: 9).
- Direct income transfers could be used to influence voters before elections (Oldfield 2020: 11). For instance, it was alleged that the proposal to include former US President Trump's name on stimulus cheques could have been a way to secure

¹ The 2020 Helpdesk paper collected literature review on anti-corruption safeguards for stimulus packages. We have summarised corruption risks for stimulus packages mapped

in the paper. For more details, see <https://knowledgehub.transparency.org/helpdesk/anti-corruption-safeguards-for-economic-stimulus-packages>

support before the 2020 US elections (Oliveros et al. 2020).

- Well-connected but unintended beneficiaries could also capture stimulus funds. For instance, there were allegations that political cronies in South Africa captured food and financial resources aimed for struggling citizens during the pandemic (Chutel 2020). Similarly, concerns over bonuses in the UK led the government to ban recipients borrowing over GBP50 million (US\$62 million) under its scheme from paying bonuses, issuing dividends or increasing salaries of senior managers without approval (Pickard and Thomas 2020).
- There are concerns that some companies with complex structures based in offshore tax heavens may receive significant financial packages, but they complex nature will limit the ability of funding governments and the public to provide oversight of their financial situation and expenditure of the funds (Express & Star 2020; Turner 2020)

A huge concern is the limitation of democratic accountability due lockdown rules aimed at mitigating the crisis. For instance, there has been less monitoring of public expenditure and economic stimulus programmes by oversight institutions particularly in the early days of lockdown (Oldfield 2020: 10; Ridard and Fourmont 2020; Khasiani et al. 2020: 2).

There is also a concern of power creep by central governments, through asserting powers to deal with the pandemic that have typically been reserved for regional or local governments and thereby reducing oversight safeguards (Oldfield

2020: 10). In addition, the urgency of the COVID-pandemic has also led to concerns of the executive grabbing parliamentary powers in order to execute emergency measures (Ridard and Fourmont 2020).

Costs of corruption during crisis

Corruption has direct impact on humanitarian programmes as significant amounts of aid funds are lost through corrupt practices. Worldwide, it is estimated that at least US\$455 billion of the US\$7.35 trillion spent on healthcare per year is lost to fraud and corruption (National Academies of Sciences, Engineering, and Medicine 2018).

When such money aimed at supporting critical services health care is lost due to corruption, ordinary citizens suffer most (Transparency International 2019: 3). According to the 2020 Corruption Perceptions Index analysis, countries with higher levels of corruption spend less on health. Much-needed investments in health care are diverted from public coffers, leaving societies without medical staff, equipment, medicines and, in some cases, clinics and hospitals (Transparency International 2021). This affects the preparedness of governments to mitigate the crisis.

During the Ebola crisis, the auditor general of Sierra Leone revealed improper disbursement of 30% of domestically sourced Ebola funds without proper supporting documentation. The report highlighted improper procurement procedures, including failure to produce procurement records for the purchase of 50 vehicles and ambulances totalling Le12.7 billion (about US\$3 million at the time) and for the construction of an Ebola treatment centre in the northern district of Port Loko totalling Le2.7 billion (about US\$600,000). As the auditor general pointed out, the funds “may

have been used for unintended purposes, thereby slowing the government's response to eradicate the virus" (Audit Service Sierra Leone 2014: 6).

Similarly, a Red Cross investigation into the disbursement of its 2014-2016 West Africa Ebola funds found that US\$2.7 million had been lost through fraud and ghost workers in Liberia, US\$2 million in Sierra Leone through collusion between Red Cross staff and bank workers, and US\$1 million through customs fraud in Guinea (BBC News 2017).

Corruption also has an impact on recovery and growth in the aftermath of the crisis. Where corruption flourishes, this will prolong humanitarian crisis and raise their social, human and economic costs with severe long-term implications (Jenkins et al. 2020: 6). Widespread corruption, poor internal control systems and fraught political climates complicate humanitarian crisis management as much needed-resources are prone to abuse from corrupt and well-connected people (Saharan 2015). For instance, disaster response programmes can involve public works, procurement and reconstruction efforts, all of which can be vulnerable to corrupt practices and thereby affecting recovery (Willitts-King and Harvey 2005).

Experiences from earthquake disasters in Nepal (2015), Haiti (2010), China's Sichuan province (2008), Gujarat in India (2001), and Marmara in Turkey (1999) demonstrated the role of corruption in exacerbating natural disasters in undermining building regulations intended to ensure construction methods are earthquake resistant (Messick 2016). A 2011 study calculated that 83% of all deaths from building collapse in earthquakes over the past 30 years occurred in anomalously

corrupt countries (Ambraseys and Bilham 2011). Corruption compromised the building of earthquake-resistant construction, resulting in the use of substandard materials and assembly methods, or the inappropriate siting of buildings (Ambraseys and Bilham 2011: 153-155). Hence, corruption has an impact on recovery after a crisis, and may impact the preparedness of countries to deal with future emergencies.

Measures to mitigate corruption during crisis

There are increased calls for countries to recover with integrity from the current crisis (Lister and Timilsina 2020; UN News 2021). The United Nations Secretary General, in his message on the 2020 International Anti-Corruption Day, was quoted saying "[w]e cannot allow stimulus funds and vital emergency resources to be diverted ... recovery from the pandemic must include measures to prevent and combat corruption and bribery" (United Nations 2020).

Considering that some countries in humanitarian settings have low absorptive capacity, weak institutions, instability, neo-patrimonial and kleptocratic networks, and other markers of fragility (Transparency International 2016), combating corruption will require prolonged and committed engagement. This is even more complicated where most attention is already drawn to pressing COVID relief efforts, with controlling and sanctioning corrupt behaviour becoming a less priority (U4 Anti-Corruption Resource Centre 2020).

Unfortunately, corruption is occasionally seen as the cost of doing business in humanitarian contexts, especially where there is a perceived

trade-off between exigency and due diligence (Transparency International 2014). Yet anti-corruption procedures and accountability mechanisms are some of the best instruments to ensure that humanitarian assistance is being used effectively and countries recover swiftly (U4 Anti-Corruption Resource Centre 2020).

Therefore, it is important to keep anti-corruption commitments on the agenda throughout the crisis management processes and aftermath.

Short-term measures

Setting the tone on anti-corruption at the start of humanitarian programmes

A straightforward but crucial measure for development agencies is to be unequivocal in their messaging and communication that corruption is not a tolerable way of doing business during crisis (Jenkins et al. 2020: 10). Such clear statements, particularly during emergency measures which justify “temporary relaxation” of some due diligence procedures, can discourage corrupt behaviour knowing there will be rigorous ex-post accountability for conduct taken and money spent during the crisis.

At international level, the IMF made an important announcement encouraging transparency and accountability at the beginning of the COVID pandemic, with the managing director cautioning national governments to “spend what you can but make sure to keep the receipts. We don’t want accountability and transparency to take the back seat” (Georgieva 2020b).

At national level, there is need for public encouragement of open discussions regarding the high risks of corruption in humanitarian environments as part of their commitment to

minimise it as much as possible (Transparency International 2018). In addition, development practitioners should look into leveraging their influence with government partners in aid-recipient countries to underscore that tackling corruption is central to ensuring effective crisis management (Jenkins et al. 2020: 11). This is supported by Transparency International (2020) which recommended that donors should raise issues of continued commitment to good governance in high-level public statements and private meetings with governments. That way, donors can help to ensure that good governance is not an after-thought during crisis management.

Other anti-corruption activists and practitioners also agree on the importance of donors’ advocacy for good governance during encounters with recipient government. For instance, the U4 recommended that donors should encourage the appointment of capable public figures to lead the national COVID. It noted that aid recipient-countries such as DRC, Uganda and Nigeria were able to control the Ebola pandemic through appointments of capable experts with strong leadership skills to spearhead their epidemic response plans, despite notable cases of patronage appointment of public officials (U4 Anti-Corruption Resource Centre 2020).

Code of conduct and managing conflicts of interest

From the outset of any humanitarian response, it is essential to develop and disseminate written guidelines to all officials – who are usually at the frontline in crisis management – so everyone is clear about expected and acceptable conduct. These guidelines should explicitly prescribe expected norms of behaviour and set out punitive measures – both administrative and, where

appropriate, criminal – for failures to adhere to these standards. While the need for expediency may justify the “temporary relaxation” of some procedures and regulations in setting up a programme, certain regulations remain essential if a programme is to be efficient and resistant to corruption. As such, it is important to clearly establish the qualitative criteria and the time limits for an initial crisis period during which special procedures can be used (Jenkins et al. 2020: 15).

Unresolved conflicts of interest have been an ongoing concern in the current COVID crisis (Olowo-Okere 2020). For instance, the UK National Audit Office criticized the government for not addressing conflicts of interest where companies with connections to government officials, ministers’ offices, MPs and peers were awarded contracts (Kinder, Plimmer and Pickard 2020).

It is important for both governments and donors to ensure clear, objective and transparent criteria for the selection of suppliers, as well as beneficiaries of crisis programmes – particularly where there is a high level of discretion in crisis management (UNODC 2020; Wendling et al. 2020: 4). According to Oldfield (2020: 14), government officials should be required to disclose any substantial business relationships or other financial interests that may influence their decisions on COVID response funds, including economic stimulus packages. In addition, particular attention should be given to possible capture by special interests with ties to policymakers to ensure that they do not exploit the pandemic for their own purposes (Transparency International US 2020).

As the world has started vaccination programmes, UNODC (2020: 3) has noted that conflicts of interest related to the funding of the research and development of a COVID-19 vaccine is a challenge. For instance, high-level government officials involved in government’s COVID-19 vaccine research and development programme, may have personal relationship with private vaccine company that is bidding for a large contract under the government programme to manufacture a vaccine candidate. Hence, there is need to ensure that decisions in vaccine programmes are not influenced by conflicted persons, which may compromise recovery from the crisis.

Transparency in crisis response (importance of open data)

Donors and governments should be “open by default”, meaning that they should provide accurate and timely information of their financial contributions and activities to the public and other involved stakeholders in order to build trust and facilitate effective coordination (Jenkins et al. 2020: 12). With the possibility of temporal relaxation or suspension of strict procedures during crisis, providing maximum data to local governments, recipient communities and civil society organisations is essential to identify and mitigate corruption, and ensure effective monitoring and genuine accountability (Transparency International 2014).

Governments and development practitioners should also publish their activity plans and clearly link their spending commitments to stated desired outcomes. Beneficiaries should be informed of the nature and level of support they are entitled to and the method by which this will be delivered. As such, there should be attempts to spread the information through online platforms, social

media and community radio (Jenkins et al. 2020: 12).

The use of technology can be essential tool to ensure aid transparency, through registration of emergency funds through public available and dedicated information systems. Such digital tools can help policymakers to integrate and visualise data, identify possible red flags and increase the traceability of resource flows. In the context of the COVID-19 crisis, where social distancing has been highly recommended and enforced, the use of new technologies could increase programme effectiveness as various stakeholders could remotely register and monitor emergence funds (Jenkins et al. 2020: 12). This is supported by the Open Government Partnership (2020), which pointed out that though values of open government can come under intense pressure during crisis, they “can also meaningfully contribute to better outcomes”.

Improving transparency and use of technology were also identified in a recent World Bank blog as two of the five important tools to reduce corruption during COVID-19. According to the authors, some governments are still to implement “common sense transparency reforms” such as publishing all budgets and contracts online (Krafchikleslie and Tsai 2021).

Transparency International (2016) recommends the following measures to increase transparency through use of technology:

- use the internet, wireless networks, mobile phones and other technologies to detect needs, enable scale and speed of response, enhance resource transfers to match needs,

and get real-time feedback from beneficiaries

- map emergencies, assess needs and monitor projects via mobile apps and SMS reports from staff or, if there is no signal, data recorded by phone and later transferred to a computer
- cash-transfer programmes using electronic technologies should be scaled up to limit the risk of “ghost” beneficiaries and multiple registrations while also facilitating monitoring and controls
- publish aid information widely and compare planned projects with open data from governments, donors, researchers and nongovernmental organisations

A number of open data initiatives have been initiated since beginning of the pandemic. For instance, The International Aid Transparency Initiative (IATI) published a [guidance on publishing COVID-19-related data](#) and strongly encouraged organisations who are involved in the international effort to address the COVID-19 pandemic to publish data on all their spending and activities (IATI 2020).

Besides financial transparency, the Open Data Institute (2020) also called on governments to publish their data and models that underpin COVID-19 decisions. This would allow citizens to understand whether government is making scientific or political decisions, scientists to scrutinise the data, and countries to learn from each other (Tennison 2020).

Procurement

As widely recorded during the current COVID pandemic, the need to act quickly and mitigate a crisis have resulted in improper and sometimes

non-competitive procurement procedures for huge contracts (Hayman 2020; OECD 2020). However, it has been argued that anti-corruption safeguards in the procurement processes should not be dropped for the sake of urgency as much-needed resources would likely end up in the pockets of well-connected individuals or groups (Jenkins et al. 2020: 17; Kupperman 2020).

The United Nations Office on Project Services has called for the fixture of public procurement processes to make them clean and transparent, making reference to the COVID pandemic which showed that clean procurement “can mean the difference between receiving enough life-saving equipment and medicine or coming up short” (Calvaruso 2020). Public procurement is an important and useful tool in COVID-19 recovery when carried out with necessary transparency safeguards aimed at reducing risks reduce risks such as hidden contracts, overpricing and collusion (Bleetman and Metcalfe 2020: 8).

Soon after the COVID pandemic started, Transparency International (2020b) issued [Public procurement during states of emergency: Minimum requirements to ensure the integrity of contracts awarded during crises](#). In addition, it also recommended minimum standards for public procurement in a response to the IMF (Transparency International 2020c). These measures will be discussed below, with more information from different sources used to substantiate the proposed measures.

Publish all public contracts

According to the guideline, countries should publish all necessary details, such as information on goods and services procured, total breakdown

of costs, details of natural or legal persons contacted, as well as technical and economic justification of the procurement (Transparency International 2020b).

During the early stages of the COVID pandemic, a number of countries such as Ukraine and Colombia published all emergency contracts in full open data format, including terms of payment, delivery and value (Hayman 2020). Such information allowed civil society to monitor medical procurement and emergency spending to track price differences for COVID-19 tests in the country’s regions and capital to check the price of critical medical supplies (Jenkins et al. 2020: 17).

Though it is difficult for procurement bodies to operate in line with their typical standards of transparency during emergency procurement, such collection of high quality data on suppliers and prices during the procurement process also makes it easier to pursue disciplinary action against fraud and other irregularities later (Open Contracting Partnership 2020).

The IMF also recommends that where emergency procurement takes place, it is important to publish granular information on issues such as deviation from usual procurement rules, reasons for noncompetitive bids, dates, prices and information on contractors, including beneficial ownership information (Khasiani et al. 2020: 4). This is supported by other experts who argue that every approval and reporting on emergency procurement and disbursements of funds should be transparent (Wendling et al. 2020: 4; Shah and Amico 2020).

Others have argued that there is a case for a complete move towards e-procurement during the ongoing pandemic. Such e-procurement makes it

easier to track procurement procedures and allow public scrutiny (Bleetman and Metcalfe 2020; Blackburn 2021).

Use open and competitive bidding, and strictly limit the use of emergency non-competitive processes

Governments should promote economic competitions by avoiding non-competitive procurement procedures, whether for the acquisition of consumer goods or contracting of services during emergencies (Transparency International 2020b). In addition, efforts should be made to include and consider small and medium enterprises in public procurement processes, which has the potential of promoting their financial growth. Considering shortages of the goods needed to deal with emergencies, unfair practices should be prohibited and it should be made known that all parties involved in unfair competition will face punitive actions (Transparency International 2020b).

From an earlier guide, Transparency International (2014) recommends that where the full tender procedure is simplified or waived, it is important to solicit as many offers as possible and involve at least two people in evaluating these offers. In addition, it is essential to maintain a separation of duties in finance teams and decision-making committees when it comes to partners and suppliers in order to prevent conflicts of interest that can result in corruption. There is need to hire experienced procurement staff in emergency response teams and give them clearly written freedoms such as oral solicitation and acceptance of contracts which are subsequently documented or shortened timeline for procurement processes (Transparency International 2014).

Controls could be strengthened over payment approval and invoice transparency in emergence situation, for example by employing experts within payment approval agencies to assess complex invoices and publishing invoices for large COVID-19 procurements on publicly-accessible websites (Khasiani et al. 2020: 6).

Other recommended measures include:

- Publish the names and beneficial ownership information of companies awarded contracts (Transparency International 2020c) (See more details on beneficial ownership below)
- Empower anti-monopoly agencies, where they exist, to monitor market conditions in critical sectors to avoid collusion or overpricing (Transparency International (2020c).
- Commit to ensure emergency relief expenditures are made available to auditors and other oversight bodies (Transparency International 2020c). It is necessary for audit and control bodies to maintain constant coordination with the contracting entities to keep effective control of both the budget and the goods and services contracted to deal with the emergency. The bodies should have access to the records of the procurement procedures, including contracts, agreements, and any other supporting documentation relating to the public expenditure and fulfilment of the objectives (Transparency International 2020b).
- Establish mechanisms that public reporting or denunciation of irregularities that they observe. The mechanisms must

ensure the anonymity and security of those who report, as well as the follow-up of these reports (Transparency International 2020b).

- Implement and strengthen existing anti-corruption and anti-money laundering frameworks, including encouraging G20 states and major financial centers to tackle gaps in frameworks (Transparency International 2020c).

Another important standard is the 2011 European Commission's [Humanitarian Aid Guidelines for Procurement](#), which includes important principles of ethics and transparency in the procurement process. The guidelines outline tendering procedures to ensure equal treatment of bidders and value for money. There is a procedure for urgent actions, based on a single bidding negotiated procurement, and specific guidance on food aid procurement as well as procurement of pharmaceutical and medical products.

Beneficial ownership measures

During the ongoing pandemic, shell companies have won government contracts amidst unusual procurement procedures (US Department of Justice 2020; de Visser and Chigwata 2020). This has made it difficult to know who the real winners of the contracts are and where the money is going. Hence, publishing the names and beneficial ownership information of companies awarded contracts is essential in public procurement during crisis (Transparency International 2020c).

Companies have also received stimulus packages during the current pandemic, and there is risk of money being allocated to companies controlled by public officials. To prevent and detect corruption, it is recommended that all companies, contractors

and sub-contractors benefiting from the economic stimulus should be required to publicly disclose their beneficial ownership information, meaning real and legal persons with a substantive interest in the company (Bou Mansour 2020; Gaita 2020; Shah and Amico 2020; Turner 2020).

At the time of writing, more than 700 civil society organisations, renowned academics, businesses, business leaders and public officials have [signed a petition](#) asking the United Nations General Assembly Special Session against Corruption, UNGASS 2021, to require all countries to set up central, public registers of beneficial ownership. Such public register may be essential in times of crisis by preventing criminals from hiding behind shell companies to gain public contracts or to access stimulus packages fraudulently.

Multi-stakeholder approaches

It is important for development agencies, donors, government bodies and NGOs active in crisis response to explore ways for cooperation. For instance, sharing of information is key, particularly regarding corruption schemes unearthed by a stakeholder during their own operations. Such collaboration between agencies operating in the same humanitarian setting could also help to reduce the risk of corrupt practices such as “double-dipping”, created by duplication and overlap in emergency support (Jenkins et al. 2020: 14).

Joint funds between donors through established mechanisms is understood to help reduce corruption risks (U4 Anti-Corruption Resource Centre 2020). This is supported by country experiences which suggest that establishing a centralised, multi-donor trust fund to manage incoming aid can improve outcomes, especially

where the fund is controlled by a board including representatives of government, civil society, donors and international bodies (Disch and Natvig 2019).

As time is of essence during a crisis, it has been suggested that delays could be avoided by building on existing resources and expertise, such as established multi-donor funds that could be adapted or repurposed to channel humanitarian assistance (Jenkins et al 2020: 14). A case in point is the Global Fund which, after being rocked by corruption scandals a decade ago, developed robust policies and safeguards to prevent and mitigate corruption, including transparent open procurement systems as well as a sanctions regime. (U4 Anti-Corruption Resource Centre 2020). So far, the Global Fund has played a part in mitigating the COVID pandemic, by quickly making available more than US\$1 billion to support countries through [COVID-19 Response Mechanism](#) and [grant flexibilities](#).

When using multi-donor funds, the U4 Anti-Corruption Resource Centre (2020) notes that partners should establish “a shared understanding of risk appetite and risk sharing between the stakeholders”, including funders, administrating entities, implementing partners, national authorities and target beneficiaries. In the medium term, it is recommended for various stakeholders to build a culture of cooperation that ranges from agreeing pre-arranged responses to incidents of corruption (both internal and external to donor agencies), coordinating funding requests and resource allocations, sharing lessons learned and disseminating lists of debarred staff, partners and suppliers (Transparency International 2014).

Due diligence of partners

It is a common practice for development practitioners to use intermediaries and implementing bodies in responses to humanitarian disasters. For instance, less than half of the donor funds after the 2013 typhoon Haiyan in the Philippines were routed through national authorities (International IDEA 2016). Hence, it is important to conduct due diligence of partner implementing agencies, including local non-governmental organisations or private contractors in order to prevent corruption (Shipley 2019). Such due diligence should assess the background and reputation of a partner, obtain their registration details and confirm their track record and ability to implement the planned programme with integrity (Jenkins et al. 2020: 16).

A useful resource is the [Due Diligence Guide](#) produced by the UK Department for International Development (now fallen under the Foreign Commonwealth and Development Office), which assesses potential partners across four pillars:

- governance and control: an assessment of risk management processes for bribery, corruption and fraud
- ability to deliver: consideration of past performance and staff capacity and capability
- financial stability: appraisal of financial management and audit procedures
- downstream partners: the quality of oversight where a partner is subcontracting elements of a programme.

Such assessment is essential even before the partner is cleared to handle large volumes of funds, rather than after the first disbursement of funds (DFID 2019).

Immediate oversight and accountability mechanisms

With public oversight particularly challenging during crisis, for instance as a result of the on-going social distancing measures to mitigate COVID-19 and the need for efficiency in responding to the crisis, it is important to ensure that response programmes are still properly scrutinised by legislatures and other oversight institutions (Oldfield 2020: 12). Worth considering is establishing a special parliamentary committee for oversight of crisis funds in order not to overburden standing finance or budget committees (Khasiani et al. 2020: 8; Ventura 2020; Wendling et al. 2020: 2, 7).

Throughout the crisis, it is important to maintain active oversight institutions to increase accountability (Khasiani et al. 2020: 8; Wendling et al. 2020: 3–7). Some oversight institutions have been visible in monitoring and tracking government's COVID expenditure. For instance, New Zealand's Office of the Auditor-General gives an [update on the Government's Covid-19 expenditure](#), breaking down how much the government has set aside for COVID-19, how much has been used and for what purpose.

It is important to support relevant anti-corruption agencies and law enforcement bodies to ensure effective investigation and prosecution of corruption cases during the crisis (U4 Anti-Corruption Resource Centre 2020; Jenkins et al. 2020: 11). A good reference is the designation of a dedicated “coronavirus fraud lead prosecutor” in all 93 attorneys' offices across the United States (Kupperman Thorp 2020).

Earlier into the COVID pandemic, other experts also pointed out that donors could support efforts

by relevant authorities to promptly establish duly appointed oversight task forces that include representatives from the relevant ministry, national audit office, experts from civil society and similar bodies. These bodies would need to be empowered to monitor and oversee expenditures to mitigate the pandemic, as well as to follow up on allegations regarding misuse of funds and other dubious issues (Steingrüber 2020).

Crowdsourcing accountability

It is important for governments and development practitioners to crowdsource accountability by engaging civil society organisations, journalists and various state institutions such as anti-corruption bodies to the extent possible during crises such as the current COVID-19 crisis. Though civic activities have been restricted with the current pandemic, civil society organisations still play an essential role in crisis management, for instance by acting as watchdogs on grant disbursement, supporting budget tracking measures, monitoring procurement systems and holding implementing entities to account (U4 Anti-Corruption Resource Centre 2020).

Longer-term measures

Reporting and auditing of disbursed funds

Governments and development agencies should introduce thorough and stringent recordkeeping and reporting measures over disbursed funds to mitigate the crisis (Shah and Amico 2020). Reporting could also include a dedicated space on government or public websites detailing policy measures, expenditures and, potentially, the exact locations in the country where money is being spend. For instance, France and the US developed such platforms during the 2008 financial crisis (Wendling 2020: 7)

Both internal and external (by specialist independent contractors or socially by the community) audits help to ensure compliance with financial policies, procedures, standards and code of conduct, and are important means of promoting transparency and accountability (Jenkins et al. 2020: 21). A well-audited programme will likely expose corruption and allow rectification as well as improvement of existing safeguards. In addition, where governments and development agencies make it known beforehand that all programmes will be audited, this may serve as an important deterrent to corrupt behaviour (Transparency International 2014).

For donor agencies, it is important for country offices to appoint a records custodian and specify a clear records retention policy, if this is not already the case (Transparency International 2014). For effective auditing, it is important to ensure that every financial expenditure is accurately and thoroughly documented, together with clear information on lines of accountability for decisions. The information should be publicly available to the extent possible in order to allow community led audits which are important in determining whether recorded expenditures actually reached their intended beneficiaries (Jenkins et al. 2020: 21).

As the crisis heightens and with expenditures heightening, external audits could be undertaken more frequently on emergency programmes. For instance, during the Ebola crisis in Liberia, the auditing of emergency funds was increased from annual to quarterly, and some donors such as the International Committee of the Red Cross already

employed a full-time auditor for its COVID-19 response funds within the first months of the crisis (Khasiani et al. 2020: 7; Wendling et al. 2020: 4).

Transparency international (2020b) has also recommended governments to make commitments to ensure that emergency relief expenditures are made available to independent auditors, with priority be given to key areas such as health, public procurement, infrastructure and social security expenditures.

It is also important to consider a joint committee of government and nongovernmental experts who will scrutinise emergency expenditures, particularly where traditional oversight institutions are not able to carry out their duties. Additionally, civil society should be involved and provide reports of how money has actually been spent (Khasiani et al. 2020: 7; Wendling et al. 2020: 8).

Monitoring and evaluation of humanitarian programmes

Beyond financial audit, it is important to monitor and evaluate humanitarian programmes, including assessments of corruption (Jenkins et al. 2020: 22).² Evaluations should include gathering reports of potential corruption in programmes, as well as perceptions on the effectiveness of controls in the areas of human resources and finance. For development agencies, perceptions of the agency's integrity among stakeholders may also be important (Shipley 2019).

As COVID-19 has restricted movement of people, evaluation and monitoring activities may be

² Development agencies can refer to existing benchmarks, such as the OECD's [Quality Standards for Development Evaluation](#).

completed remotely by use of stakeholder surveys, citizen or community scorecards, public hearings, ICT-based monitoring, and allowing remote reporting of problems or abuses and provide feedback on programmes remotely. Monitoring and evaluation teams should also make efforts to seek vulnerable groups, such as women and girls, and give them a platform to report without fear of backlash (Shipley 2019).

Expanding civic space

Similar to other crises, the COVID crisis has witnessed increased threats against health and other professionals who speak out about the realities of the pandemic (Transparency International 2020a). A notable example is the late Chinese doctor Li Wenliang, who first made COVID known to the world, got temporarily arrested for spreading rumours and later died from COVID complications (BBC 2020). Since then, unprecedented restrictions to freedom of information, expression and assembly have been recorded around the world (Human Rights Watch 2021, UN Special Rapporteur on Freedom of Expression 2020).

Upholding high quality freedom of information laws and ensuring their implementation, in the areas of anti-pandemic interventions at least, enables civil society organisations, media and concerned citizens to prevent and uncover the mismanagement of funds, fraud and corruption (Steingruber 2020). Even during previous crises such as the Ebola outbreak, local civil society groups were regarded as “critical in enhancing transparency, building trust, and ultimately,

stemming the tide of the virus’ spread” (National Democratic Institute 2020).

Hence, it is important for governments to ensure that civil space remains open in the long-term.³ Where possible, donors should encourage partner governments to continue to provide access to information and preserve media freedoms and civic space (Jenkins et al. 2020: 24). They could also support innovative civil society initiatives, such as the use of anti-corruption hotlines during a natural disaster in Bosnia-Herzegovina in 2014, which enabled citizens to report incidences of corruption (U4 Anti-Corruption Resource Centre 2020).

Civil society organisations have demonstrated their importance for reporting of corruption and tracking COVID funds. Since beginning of the crisis, [Transparency International’s Advocacy and Legal Advice Centres \(ALACs\)](#) has supported more than 1 800 people with reporting corruption and seeking assistance for issues related to COVID-19. In the United States, the Committee for a Responsible Federal Budget in the United States has developed a [COVID Money Tracker](#) for trillions of dollars of federal spending, tax cuts, loans, grants, and subsidies authorised and disbursed since the beginning of the pandemic.

Whistleblowing platforms

Strong reporting and whistleblower protection clauses should also be included in relief programmes, enabling people to report corruption and fraud in the disbursement of the programmes without fear of retaliation. Where possible, rewards for whistleblowing on corruption could

³ A useful reference for civil and political rights during crisis could be the [1984 Siracusa Principles on the Limitation and Derogation Provisions in the International Covenant on](#)

[Civil and Political Rights](#), which provide guidance on government responses that restrict human rights for reasons of public health or national crisis.

also be considered (Oldfield 2020: 16; Shah and Amico 2020).

Long-term investment in state accountability and oversight actors

While there may be pressure to maximise resource mobilisation to short-term crisis management measures, governments with limited political will to tackle corruption may take this opportunity to financially cripple accountability institutions (Basel Institute on Governance 2020). Hence, it is critical for various stakeholders, including donors and civil society organisation, to continue providing financial and vocal support to these institutions in the long run.

Money intended to alleviate the crisis may also end up in secrecy jurisdictions abroad (Andersen et al. 2020), making it important for development practitioners continue to oversight agencies, supervisory authorities and financial intelligence units (Jenkins et al. 2020: 25). In addition, as essential medical supplies become increasingly sought-after, donors could also consider increasing their support to integrity incentives to border control and customs officials. This could reduce the risks of corruption while ensuring proper management and control of the movement of people and goods needed to respond to the emergency (Global Initiative Against Transnational Organised Crime 2020).

For longer-term economic recovery measures, it is important for development agencies to back the establishment of dedicated oversight bodies for the monitoring of response funds and encourage the participation of all relevant stakeholders to monitor national policies (Steingrüber 2020; Jenkins et al. 2020: 26).

Preparing for future crises

Finally, various stakeholders should take the opportunity to learn from this crisis and, as conditions allow, establish policy and legal frameworks for future crises that prioritise anti-corruption controls, transparency and accountability in future crisis response programmes (Oldfield 2020: 17).

Conclusion

The huge influx of financial resources during crises, and the need for urgent disbursement of aid or economic stimulus packages create a perfect storm for corruption to thrive. Evidence from previous humanitarian emergencies as well as the current COVID crisis show the human and economic cost of corruption, which may even prolong the crisis and affect recovery and growth.

As such, anti-corruption should remain a priority for governments and the donors community and it is important to ensuring appropriate safeguards are integrated into crisis response programmes. There is need to immediately set an anti-corruption tone from the onset, prevent and manage conflicts of interests, ensure transparent procurement as well as an “open by default” approach to data and information on crisis response programmes, and beneficial ownership transparency. In the longer term, it is important to ensure effective reporting and auditing of disbursed funds, monitor and evaluate the effectiveness of humanitarian programmes, expand civil space and whistleblowing platforms, as well as long-term investments in accountability and oversight institutions.

References

- Ambraseys, N. and Bilham, R. 2011. [Corruption kills](#). Nature, Vol 469: 153–155.
- Andersen, J., Johannesen, N. and Rijkers, B. 2020. [Elite Capture of Foreign Aid: Evidence from Offshore Bank Accounts](#). World Bank Policy Research Working Paper 9150.
- Athumani, H. 2020. [Top Ugandan Officials Arrested in COVID-19 Purchasing Scandal](#). VOA News.
- Audit Service Sierra Leone. 2014. [Report on the audit of the management of the Ebola funds](#).
- Balibek, E., Medas, P., Ralyea, J. and Saxena, S. 2020. Public sector support to firms, fiscal affairs, special Series on COVID-19. International Monetary Fund.
- Basel Institute on Governance. 2020. [Here today and gone tomorrow? Integrity and anti-corruption in the private sector post COVID-19](#).
- Bou Mansour, M. 2020. [Bail, or bailout? Tax experts publish 5-step test for Covid19 business bailouts](#).
- Bleetman, R. and Metcalfe, A. 2020. [New Models of Public Procurement: A Tool for Sustainable Recovery](#). Association of Chartered Certified Accountants.
- Calvaruso, A. 2020. [Don't Wait For The Next Pandemic To Fix Public Procurement](#). UNOPS.
- Chaudhry, S.M. 2020. [Coronavirus: Comparing today's crisis to 2008 reveals some interesting things about China](#). The Conversation.
- Chingono, N. 2020. [Zimbabwe health minister facing coronavirus corruption charge sacked](#). The Guardian.
- Chutel, L. 2020. [South Africa's Big Coronavirus Aid Effort Tainted by Corruption](#). New York Times.
- Davidson, K., Kiernan, P. and DeBarros, A. 2021. [Third Covid-19 Stimulus Package Could Jolt U.S. Growth, Revive Inflation in 2021](#). The Wall Street Journal.
- De Visser, J. and Chigwata, T. 2020. [The devil is in the detail – transparent procurement leaves thieves with nowhere to hide](#). Maverick Citizen OP-ED.
- Disch, A. and Natvig, K. 2019. [Addressing corruption risks in multi-partner funds](#). U4 Issue.
- DFID. 2019. [Due diligence guide](#).
- Dupuy, K. and Divjak, B. 2015. [Ebola and corruption: Overcoming critical governance challenges in a crisis situation](#). U4 Brief.
- International Aid Transparency Initiative. 2020. [Publishing data on COVID 19 using the IATI Standard](#).
- Express & Star. 2020. [Third of firms getting emergency coronavirus loans have tax haven links – study](#). Express Star.
- Gaita, E. 2020. [Why business bailouts must be conditional on responsible tax commitments](#). Transparency International EU.
- Georgieva, K. 2020a. [Confronting the Crisis: Priorities for the Global Economy](#). International Monetary Fund.
- Georgieva, K. 2020b. [Transcript of International Monetary Fund Managing Director Kristalina Georgieva's Opening Press Conference, 2020 Spring Meetings](#). International Monetary Fund.
- Global Initiative Against Transnational Organised Crime. 2020. [Crime and contagion: The impact of a pandemic on organised crime](#).
- Faccio, M., Masulis, R.W. and McConnell, J.J. 2005. [Political connections and corporate bailouts](#). The Journal of Finance, Vol 61(6): 2597–2635.
- Hayman, G. 2020. [Emergency Procurement for COVID-19: Buying Fast, Open and Smart](#). Open Government Partnership.
- Human Rights Watch. 2021. [Covid-19 Triggers Wave of Free Speech Abuse: Scores of Countries Target Media, Activists, Medics, Political Opponents](#).

Jenkins, M., Khaghaghordyan, A., Rahman, K. and Duri J. 2020. [Anti-corruption strategies for development agencies during the COVID-19 pandemic](#). Transparency International Anti-Corruption Helpdesk.

Jones, T. 2011. [Yakuza among first with relief supplies in Japan](#). Reuters.

Juma, K. M. and Suhrke A. 2002. [Eroding local capacity: international humanitarian action in Africa](#).

Khasiani, K., Koshima, Y., Mfombouot, A. and Singh, A. 2020. Budget execution controls to mitigate corruption risk in pandemic spending, fiscal affairs, special series on COVID-19. International Monetary Fund.

Kinder, T., Plimmer, G. and Pickard, J. 2020. [Watchdog criticises government over awarding of £17bn Covid contracts](#). Financial Times.

Kupperman Thorp, T. 2020. [To defeat the coronavirus, stop corruption](#). Foreign Policy

Krafchikleslie, W. and Tsai, L.L. 2021. [Five tools for reducing corruption during COVID-19](#). World Bank Blog.

Lister, S. and Timilsina, A. 2020. [International Anti-Corruption Day 2020: 'Recover with Integrity to Build Forward Better'](#). UNDP.

Medas, P. and Ture, E. 2020. Public banks' support to households and firms, fiscal affairs, special series on COVID-19. International Monetary Fund.

Messick, R. 2016. [Death by corruption: The Nepal earthquake](#). The Global Anticorruption Blog.

Mexico News Daily. 2019. [Jalisco cartel shown delivering aid to tropical storm victims](#).

Murphy, S. and Marsh, S. 2020. [UK government urged to justify £108m contact-tracing deal with Serco](#). The Guardian.

National Democratic Institute. 2020. [Learning from Ebola: Civil society and COVID-19](#).

OECD. 2013. [Issues paper on corruption and economic growth](#).

OECD. 2020. Initial budget and public management responses to the coronavirus (COVID-19) pandemic in OECD countries. Public Governance Committee, Organisation for Economic Co-operation and Development.

OECD. 2020b. [COVID-19: Competition and emergency procurement](#).

Oldfield, J. 2020. [Anti-corruption safeguards for economic stimulus packages](#). Transparency International Anti-Corruption Helpdesk.

Oliveros, V., Weitz-Shapiro, R. and Winters, M.S. 2020. [Will Trump's name on stimulus checks help win him votes in November?](#) Washington Post.

Olowo-Okere, E, Bertók, J. and Strobel-Shaw, B. 2020. [Addressing corruption risks in the age of COVID-19: Preventing and managing conflicts of interest in the public sector](#). World Bank blogs.

Open Contracting Partnership. 2020. [5 procurement strategies for navigating the COVID-19 crisis from around the world](#).

Open Government Partnership. 2020. [Collecting open government approaches to COVID-19](#).

Pickard, J. and Thomas, D. 2020. [UK bailout scheme companies barred from paying bonuses and dividends](#). Financial Times.

Prentice, C. and Delevigne, L. 2020. US corporate crisis bailouts may prove bonanza for insider trading, new study warns. Reuters.

Rahim, F., Allen, R., Barroy, H., Gores, L. and Kutzin, J. 2020. COVID-19 Funds in Response to the Pandemic. IMF Fiscal Affairs.

Rhodes, N. 2020. [Coronavirus: The perfect incubator for corruption in our health systems? 7 key Covid-19 points to consider](#). Transparency International Health Initiative.

Ridard, B. and Fourmont, A. 2020. [Parliamentary oversight in the health crisis](#). Robert Schuman.

Saharan, V. 2015. "Disaster management and corruption: Issues, Interventions and strategies" in Strategic Disaster Risk Management in Asia. Springer.

Scheper, B., Parakrama, A. and Patel, S. 2006. [Impact of the tsunami response on local and national capacities](#).

Shah, S. and Amico, A. 2020. [Guest post: Ensuring adequate anticorruption, accountability, and transparency measures during the pandemic](#). GAB Glob. Anticorruption Blog

Shipley, T. 2019. [Managing corruption challenges in humanitarian settings](#). Anti-Corruption Helpdesk.

Sinoruka, F. 2020. [Concern in Albania over String of Secretive COVID-19 Tenders](#). Balkan Insight.

Steingrüber, S. 2020. [Measures to counter corruption in the coronavirus pandemic response](#). The Global Anti-Corruption Blog.

Tennison, J. 2020. [COVID-19: Making data and models open is part of the fight against it – governments must act now](#). The Open Data Institute.

Transparency International. 2014. [Preventing corruption in humanitarian operations](#).

Transparency International. 2016. [The humanitarian imperative: How curbing corruption can save lives](#). Policy Brief 01/2016.

Transparency International. 2019. [Global Corruption Barometer Africa 2019: Citizen's views and experiences of corruption](#).

Transparency International UK. 2014. [Countering small bribes](#).

Transparency International. 2020a. [Corruption and the Coronavirus](#).

Transparency International. 2020b. [Public Procurement During States of Emergency: Minimum Requirements to Ensure the Integrity of Contracts Awarded During Crises](#).

Transparency International. 2020c. [IMF: Make COVID-19 funds transparent, accountable](#).

Transparency International USA. 2020. [25 Essential anticorruption provisions to include in the coronavirus response package](#).

Transparency International Zimbabwe. 2020. [Corruption Risk Assessment in the Management & Distribution of Social Protection Initiatives & Humanitarian Aid in Zimbabwe](#).

Turner, G. 2020. [Paying in equally?](#) TaxWatch.

Una, G., Allen, R., Pattanayak, S. and Suc, G. 2020. [Digital solutions for direct cash transfers in emergencies, fiscal affairs, special series on COVID-19](#). International Monetary Fund.

UNCAC Coalition. 2021. [First Regional Meeting for Sub-Saharan Africa: Public Procurement in Times of COVID-19](#).

UNDP. 2015. [Assessing Sexual and Gender Based Violence during the Ebola Crisis in Sierra Leone](#).

UNODC. 2020. [COVID-19 Vaccines And Corruption Risks: Preventing Corruption In The Manufacture, Allocation And Distribution Of Vaccines](#).

UN News. 2021. [Make 'every effort' to save COVID-19 response from corruption, UN Assembly President](#).

UN Special Rapporteur on Freedom of Expression. 2020. [COVID-19 pandemic exposes repression of free expression and right to information worldwide, UN expert says](#). Office of the High Commissioner for Human Rights.

United Nations. 2020. [We cannot allow corruption to infest COVID-19 recovery, UN chief says](#).

US Department of Justice. 2020. [Three Men Who Allegedly Used Existing Shell Companies and Prior Fraud Experience to Exploit Covid-19 Relief Programs Charged in South Florida Federal Court](#).

U4 Anti-Corruption Resource Centre. 2020. [Corruption in the time of COVID 19: A double threat for low-income countries](#).

Ventura, L. 2020. [Corruption can have no place in our COVID-19 recovery](#). World Economic Forum.

Vrushi, J. and Kukutschka, R.M.B. 2021. Why fighting corruption matters in times of COVID-19.

Wendling, C., Alonso, V. and Saxena, S. 2020. Keeping the receipts: Transparency, accountability, and legitimacy in emergency responses, fiscal affairs, special series on COVID19. International Monetary Fund.

West, S. 2017. [Al-Shabaab plays on aid distribution role to win over desperate Somalis](#). Jamestown Foundation.

Willitts-King, B. and Harvey, P. 2005. “Managing the risks of corruption in humanitarian relief operations”, Humanitarian Policy Group, Overseas Development Institute, London.

World Bank. 2020. [Corruption and COVID-19 Response](#).

“Anti-Corruption Helpdesk Answers provide practitioners around the world with rapid on-demand briefings on corruption. Drawing on publicly available information, the briefings present an overview of a particular issue and do not necessarily reflect Transparency International’s official position.”

*Transparency International
International Secretariat
Alt-Moabit 96
10559 Berlin
Germany*

*Phone: +49 - 30 - 34 38 200
Fax: +49 - 30 - 34 70 39 12*

*tihelpdesk@transparency.org
www.transparency.org*

*blog.transparency.org
facebook.com/transparencyinternational
twitter.com/anticorruption*

*Transparency International chapters can use the Helpdesk free.
Email us at **tihelpdesk@transparency.org***