

# U4 Helpdesk Answer

U4 Helpdesk Answer 2022:5

## Multilateral organisations' integrity management systems

Multilateral organisations, such as United Nations bodies, are mandated to address crucial global challenges, ranging from climate change, peacekeeping and security to relations between states, sustainable development and the protection of human rights. To fulfil these ambitious missions, they are allocated substantial volumes of money, including by bilateral donor agencies from OECD-DAC states.

These two factors – central political importance and large budgets – mean that it is vital for citizens around the world that multilateral organisations have robust internal governance mechanisms in place. Strong checks and balances are required to prevent corruption and other forms of misconduct by staff from undermining these organisations' ability to protect people, the planet and prosperity.

Since there is no “one size fits all” integrity management system that would cater to the existing variety of multilaterals, this paper highlights key integrity functions at a level high enough that it can be subsumed into anti-corruption programming. The key integrity functions include: a) prevention; b) detection; c) investigation; d) sanctions; and e) disclosure.

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### RELATED U4 MATERIAL

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# Query

Please provide an overview of the core principles of integrity management in multilateral organisations.

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## Caveat

The focus of this paper is on the key features of integrity systems of multilateral organisations rather than multilateral development banks (MDBs), which have been previously covered in a different paper that can be found [here](#). The integrity features and various examples drawn from a range of multilateral organisations are meant to be illustrative rather than exhaustive.

Moreover, there is limited information available in the public domain about bilateral donors' working practices vis a vis multilaterals. Several integrity frameworks at particular agencies only cover fraud risks. While the phenomenon of fraud and corruption overlap in several areas, they must not be understood interchangeably. Finally, this Helpdesk Answer includes boxes containing reflections on potential entry points for bilateral donors to engage with multilaterals on integrity issues. These boxes are drawn from a judicious

## MAIN POINTS

- There is no “one size fits all” system that would cater to the existing range of multilaterals with differing institutional, strategic and operational realities. There are, however, key functions that should be a feature of each multilateral organisation's integrity framework.
- Prevention: including ex-ante PEA analysis, risk management, due diligence, operational guidelines on anti-corruption and so on.
- Detection: including whistleblower protection, monitoring.
- Investigation: including internal and external audits.
- Sanctions: including debarment.
- Disclosure: including of cases of corruption and outcome of internal investigations.

reading of the literature and insights gleaned from conversations with practitioners.

## Background

Over the last two decades, addressing corruption and good governance in institutional structures as well as operations has gained significant traction in international organisations across the world,

including multilateral and bilateral development agencies (Kohler and Bowra 2020: 2, OECD 2018: 4; Biscaye 2017).

This focus on strengthening integrity systems is motivated by the fact that corruption directly undermines the ability of these agencies to achieve their development goals, by “fuel[ling] inequity as it skews how resources are allocated and distributed” (Kohler and Bowra 2020: 2).

### **Multilateral vs Bilateral vs Multi-bi assistance**

When it comes to the disbursement of aid, a distinction can be made between (Biscaye 2017; Kilmister 2016):

- bilateral aid: involves the transfer of overseas development assistance to entities in aid-recipient countries by individual bilateral donors
- multilateral aid: is allocated by bilateral donors to multilateral organisations such as the World Bank or United Nations agencies, which then go on to disburse this aid for developmental purposes.

Overseas development assistance can be provided in various forms by donors, ranging from budget support, to projects implemented directly by donor agencies in-country, as well as financial and technical assistance to non-state actors such as civil society organisations. Development assistance now frequently takes the shape of multi-stakeholder partnerships that can include bilateral and multilateral agencies, along with civil society and private sector partners. The idea behind such initiatives is to make best use of the “knowledge,

expertise, resources and capacities of all development actors” for better outcomes (USAID 2018).

It is important to note that bilateral donors and multilateral organisations share a common objective “to achieve development results from the funding they provide and the programmes they implement” (OECD 2018: 3). Some multilateral institutions even have a specific commitment to anti-corruption. For instance, the African Union established an Advisory Board on Corruption to support "Member States in the sustainable implementation of the AU Convention and the fight against corruption in Africa" (AU n.d.). However, they differ in terms of their respective priorities, aid disbursement modalities, institutional structures, and accountability mechanisms, among others.

There is little consensus in the literature over the respective advantages of bilateral and multilateral development assistance. A study by Davies and Pickering (2015: 46) submitted to the OECD Development Assistance Committee (DAC) finds that aid recipients “want development assistance, in no matter what form” to be able to support the achievement of their national priorities; and while multilaterals are frequently viewed as “very important, high-quality providers”, in a bid to spread risk, aid-recipient countries are increasingly seeking to diversify sources of assistance from a range of bilateral agencies.

Gulrajani (2016: 16) lists the comparative merits of the two channels by looking at the strength of evidence for six common claims as shown below (Source: Gulrajani 2016: 16):

	Claim	Strength of conclusion	Caveats
1	Bilateral channels are more politicised than multilateral channels.	Strong	<ul style="list-style-type: none"> <li>• Politicisation can be a good thing</li> <li>• Multilaterals are also politicised</li> </ul>
2	Aid recipients prefer multilateral to bilateral channels.	Strong	<ul style="list-style-type: none"> <li>• Survey methodology may exaggerate results</li> </ul>
3	Multilateral channels are more selective than bilateral ones.	Moderate	<ul style="list-style-type: none"> <li>• On poverty, but not on governance criteria</li> <li>• Multilaterals not meeting second-order criteria</li> <li>• Non-DAC donors do worst in allocating to well governed countries</li> </ul>
4	Multilateral channels are better suppliers of global public goods.	Moderate	<ul style="list-style-type: none"> <li>• Even multilaterals under-privilege GPGs</li> <li>• Mini-laterals initiatives suggest a role for bilaterals</li> </ul>
5	Multilateral channels are more efficient than bilateral channels	Weak	<ul style="list-style-type: none"> <li>• Bilaterals exhibit lower administrative costs</li> <li>• Problems of patchy/accessible data</li> </ul>
6	Multilateral channels are less fragmented than bilateral channels	Strong	<ul style="list-style-type: none"> <li>• Fragmentation is not always negative</li> <li>• Non-DAC donors have high geographic and sectoral concentration ratios</li> </ul>

A third way has emerged as a hybrid of the two aid channels, known as multi-bi or Bi/Multi (Gulrajani 2016: 17; OECD n.d.). The distinguishing feature of multi-bi is “its voluntary and earmarked nature” (Gulrajani 2016: 17). While the former complements the core budgets of multilaterals (such as UN development funds), the latter delineates a specific purpose for usage (Gulrajani 2016: 17). Earmarked funding is becoming increasingly common, and typically involves specifying either a thematic or geographic focus (Bosch et al. 2020: 3).

In other cases, donors can also contract a multilateral agency to deliver a programme or project on its behalf in a recipient country; such modalities are, however, typically counted under bilateral flows (OECD n.d.).

Findley et al. (2017: 331) find that both bilateral and multilateral donors overlap “heavily in their aid provision, failing to coordinate and specialise”, while simultaneously providing aid “for the same types of projects in the same areas in the same countries”. Such a lack of coordination and complementary behaviour helps fuel a common sentiment among aid recipients “that all foreign donors are alike” (Findley et al. 2017: 331).

In terms of effectiveness of aid being delivered, “differences between countries and regions, time periods, aid objectives, and individual donor organisations” naturally plays a determining role (Biscaye 2017). Biscaye et al. (2016: 1441) find that, when it comes to bilateral or multilateral aid being more effective, there is no consistent evidence. Donors tend to use bilateral channels to attain

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control, accountability and visibility over aid, and use multilateral channels when attempting to “pool resources and advance a common global cause” (Biscaye 2017).

Multi-bi aid flows that involve bilateral donors allocating funds to multilateral organisations that are earmarked for particular purposes offer an opportunity to combine both channels (Biscaye 2017).

While globally 30% of aid is disbursed multilaterally, as of 2018, 15% of all allocated funding to multilateral organisations by DAC members’ official development assistance (ODA) was earmarked (Bosch et al. 2020: 2; Biscaye 2017).

Earmarking is reportedly contributing to the “bilateralisation” of multilateral institutions (Gulrajani 2016: 17). Such practice fuels concerns around fragmentation of the multilateral system, shifting focus away from “strategic priorities set by their broad membership” and undercutting “broad-based governance” (Bosh 2020: 2). Gulrajani (2016: 19) notes that, while multi-bi aid “may be a response to perceived inefficiency and waste in multilateral institutions”, it does not always perform efficiently. In fact, multi-bi aid can also worsen problems of efficiency by “overwhelming multilaterals with unpredictable finance flows”. Moreover, such a practice “incentivises mission creep” and “disparate decision-making” while encouraging the increase of administrative burdens, which can result in the depletion of multilaterals’ core administrative resources.

There are also other effects of earmarked funding being felt across institutions. For instance, Weinlich et. al (2020: 5) notes that “a gap has evolved between how organisations are supposed to operate and how earmarking practices push them to operate. Earmarking makes them less strategic

and independent, and more commercial and donor oriented.”

However, experts believe that there are knowledge gaps on “the variety of earmarking modalities and their respective implications” which are connected, in part, to the “limitations of existing statistics on aid flows and the absence of recognised benchmarks” (Bosch 2020: 3).

A few recommendations by Barder et al. (2019: 23), on mitigating some of the challenges posed by earmarking include:

- Donors using multi-bi modalities ought to be “encouraged to route all their new contributions through multilaterals’ core funding mechanisms and their governance processes”, while multilaterals should ensure that the new programmes are in sync with core policies.
- Donors to core funds should be offered more “systematic, persuasive and specific ‘virtual earmarks’ to satisfy their domestic needs for attribution and visibility”.
- When it comes to information on multi-bi financing, multilaterals should publicly make information available to the “same standards of transparency as they do for core funding”.

### **Corruption and multilaterals: need for integrity management**

The United Nations Joint Inspection Unit conducted a study in 2016 looking into corruption and fraud in UN agencies and identified risks including but not limited to “procurement, contract management, human resources management, programme and project management, financial management, entitlements and the selection and management of third parties” (Bartsiotas and Achamkulangare 2016: 3). UN system

organisations were found to be “exposed to high risks” particularly because of their dependence on third parties (i.e., vendors, suppliers and implementing partners) for programme delivery. The risk exposer was deemed to be greater when operations were set in fragile environments and remote project sites. The report also found that existing controls, as well as accountability and management systems, in most cases, did not “match the high risk of fraud and corruption found in such environments”. (Bartsiotas and Achamkulangare 2016: 22).

Often times a “zero tolerance” policy towards fraud and corruption is adopted by several donor agencies (including UN agencies such as UNDP) which has several benefits including setting a tone from the top, creating a deterrent effect, and showcasing the resolve of the organisation to fighting corruption by all means (Bartsiotas and Achamkulangare 2016: 22). Zero tolerance also shows to “domestic audiences in donor countries that misuse of development aid will not be accepted” (De Simone and Taxell 2014: 1). However, in reality, there are several challenges to implementing a zero-tolerance strategy such as arbitrary application of the policy, creation of disincentives to reporting amongst project beneficiaries, third party vendors, and staff, disproportionate burden of compliance on smaller contractors and/or NGOs, and donors can lose credibility if they lack the will or capacity to investigate and prosecute all cases of corruption (De Simone and Taxell 2014: 1). Thus, implementing such a policy in “certain environments” can even become “impractical or cost prohibitive” (Bartsiotas and Achamkulangare 2016: 22).

Recognising both the practical constraints of the zero-tolerance concept and the fact that corruption is unacceptable, Strand (2020) suggests that it is possible to adopt a “scaled approach” to apply the

idea in a way where the “do no harm” principle is still respected. Making this approach work in practice requires that partner organisations must be willing to identify or admit to corruption (either alleged or suspected), following which the scale and type of corruption challenge would be assessed. Then, based on the findings of the investigation, the degree of response from the donor end could be decided (i.e., extent to which an organisation’s funds can be frozen) (Strand 2020).

UN agencies for instance, acknowledging such operational realities and constraints, address “fraud tolerance in the context of fraud risk management”. Therefore, such declared risk appetite levels “provide guidance for appropriate risk tolerance levels in certain environments” (Bartsiotas and Achamkulangare 2016: 22).

Moreover, compared to bilateral donors, multilaterals sometimes display a high-risk appetite, operating large-scale activities via complex mechanisms in precarious settings. Thus, they can be at greater risk of exposure to an array of integrity challenges, including fraud and corruption, which are often underreported (Jenkins 2016: 3). Hence, well-designed integrity mechanisms are crucial for multilateral organisations.

## Integrity management systems

While there is a broad consensus on the need for multilateral organisations to establish robust integrity management systems, there is no “one size fits all” system that would cater to the various requirements of different organisations that work in distinct institutional, strategic and operational realities. Thus, this paper aims to set out core

functions of integrity management systems that should be reflected one way or another in each organisation. The exact form for each of these functions can be customised to the needs of the multilateral in question as well as the context in which they operate.

In addition, this paper attempts to provide illustrative examples of potential entry points for communication and coordination between bilateral donors and multilateral organisations for each of the various core integrity functions discussed below. These examples are not meant to be comprehensive or exhaustive.

Given that a [previous Helpdesk Answer](#) has assessed multilateral development banks' (MDBs) approach to integrity management, this paper prioritises examples from other types of multilateral organisations.

### Recommendations for integrity mechanisms

Various bodies have established recommendations for integrity management that are relevant to the work of multilateral organisations.

The Institutional Integrity Initiative by the United Nations Office on Drugs and Crime (UNODC) sets out certain recommendations for the UN System Chief Executives Board for Coordination (CEB) to guide the incorporation of the principles of the United Nations Convention against Corruption (UNCAC) into the UN system (including its numerous subordinate agencies).

These are as follows (UNODC 2015: 11):

- Development of thorough anti-corruption systems based on a “full assessment” of the corruption risks faced by each organisation.
- Ensure that there are entities within each institution with a clear mandate to prevent,

detect, investigate and respond to corruption. Moreover, these bodies ought to be provided with the due independence, training and resources to adequately equip them to carry out their functions.

- Adopt suitable procedures for the selection of staff in positions considered particularly vulnerable to corruption.
- Staff ought to be given access to independent, confidential ethics advisory services to enable ethical conduct as specified by organisational policies, while preventing, mitigating and remedying conflicts of interest.
- Mechanisms for reporting corruption in organisations should be simplified.
- Public reporting on corruption risks as a part of the organisations' information disclosure policies ought to be considered.

While these recommendations were designed specifically with UN agencies in mind, they provide broad guiding principles for multilaterals outside the UN system.

The Recommendation of the Council for Development Co-operation Actors on Managing the Risk of Corruption issued by the OECD (2016) includes the following elements:

- Code of conduct or equivalent for all concerned officials, which clearly establishes expected standards and practices of behaviour with regards to corruption.
- Availability of ethics or anti-corruption assistance/advisory services to guide and support day-to-day operations.
- Training and awareness raising on anti-corruption, including on the topic of ethics. Such training also ought to be arranged for locally engaged staff in partner countries.

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- Audit and internal investigation that includes both internal and external audit services that comply with international standards.
- Multi-level assessment and management of corruption risks in an “active, systematic, on-going manner”.
- Ensure that donor funding is complemented with sufficient measures to prevent and detect corruption.

These international standards and benchmarks for internal integrity management systems can be distilled into five core principles: a) prevention; b) detection; c) investigation; d) sanctions; e) disclosure. The remainder of the paper treats each in turn.

## a) Prevention

Prevention is the first step in managing corruption risks in multilateral operations. Preventive measures ought to be customised to the context at hand. Diagnosing the nature, forms and extent of corruption a multilateral organisation faces is key to the success of its mitigation strategy. Diagnostic tools can include political economy analysis, stakeholder mapping, corruption risk assessments and other forms of evidence gathering, including commissioning further background studies and research.

### Political economy analysis (PEA)

The success of anti-corruption interventions depends on not just internal factors but also the external environment in which they are implemented. A few features known to affect such measures include the quality of local accountability structures (Brautigam 1992: 21; Grimes 2013), the state of the rule of law in the aid-recipient country

(Mungiu-Pippidi and Dadašov 2017), the extent of media freedom (Brunetti and Weder 2003) as well as free and competitive elections for public office (Winters and Weitz-Shapiro 2013).

Against this backdrop, ex-ante political economy analysis (PEA) is crucial to understand the environmental factors and the integrity risks to which multilateral organisations are exposed. These assessments are typically conducted before engaging in a new partner country or launching a new programme of work. They can also be conducted at sub-national or sectoral level and are worth revisiting periodically to reconsider initial assumptions in light of political developments. In any case, once a clear evidence base has been marshalled, this serves to inform the development of the proposed interventions, by pointing to existing loopholes in the anti-corruption framework, key weaknesses and vulnerable sectors or processes, potentially hostile actors and corrupt networks, as well as opponents of reform within the government and state institutions.

This analysis can also be used to stress-test existing preventive functions, such as risk management systems, due diligence procedures and operational guidance on minimising exposure to corruption.

When it comes to PEA, the conducted research can also be made public. This is so that the research not only benefits the understanding of multilaterals but also provides for open debate while simultaneously driving up the quality and transparency of the analysis.

Historically, there has been only limited sharing of PEA findings between donor agencies. Fisher and Marquette (2013: 14) reported that even institutions committed to knowledge sharing did not always do so with PEA studies. For instance, staff from the World Bank reportedly deployed several strategies so as to not release PEA

documents. One such method is “classifying PEA studies as ‘drafts’ – to render PEA reports ineligible for publication under the organisation’s wide-ranging information-sharing regime” (Fisher and Marquette 2013: 14).

However, another example from the World Bank 2017 piece on [World Development Report: Governance and the Law](#), which proposes means to conduct analysis about the set of reforms that can be realistically accomplished, can be used as inspiration for supporting with the conducting of such research.

#### Potential entry point for bilateral donors

It may make sense for bilateral development agencies to jointly conduct PEA with multilateral organisations, either periodically or at strategic junctures such as around elections. This collaboration could either take the form of a formal multi-donor assessment or could operate more informally by sharing intelligence and experiences with multilaterals as they conduct monitoring, evaluation and learning activities at the close of one project cycle to inform the next phase of their programming.

Especially in light of the growing trend towards disbursing funds against outcomes in the form of “results-based aid” in an attempt to reduce their exposure to institutional weaknesses, well-rounded progress appraisals and realistic assessments of continued risks are essential (Dávid-Barrett et al. 2020: 484). Thus, intelligence sharing between multilaterals and bilateral agencies could help inform the development of better projects and pathways to reform.

Importantly, internal political economy analysis can also be complemented by the use of external political economy research. Where multilaterals are reluctant to allow bilateral donors to participate fully in their internal assessments, jointly commissioning, reviewing

and debating published work could provide a basis for engagement and verifying whether existing anti-corruption measures are fit for purpose.

In practice, while information exchange has gone some way in recent years to establish common donor responses in the wake of corruption scandals, little headway has been made in terms of joint political economy analysis or mutual policy development forums (Jenkins 2017: 20-23).

An evaluation of anti-corruption efforts commissioned by several donors found that even mapping exercises of development agencies’ respective activities in the governance field are rarely undertaken (SIDA 2012: 57).

#### Corruption risk management

The political economy analysis discussed above can also serve as the first diagnostic step in risk management systems. Indeed, the UNODC’s Institutional Integrity Initiative recommends that UN agencies conduct thorough risk analyses specific to the particular operational conditions as a prerequisite to curb corruption in multilateral operations (UNODC 2015: 11, 19). Similarly, Disch and Sandberg Natvig (2019) observe that there should be “active, systematic, on-going multi-level assessment and management of corruption risks.”

Following comprehensive risk analysis, appropriate mitigation measures have to be designed and implemented alongside a means of monitoring the effectiveness of these measures. When it comes to multilaterals’ programming, corruption risk management ought to be a “reiterative activity” taking place throughout the life cycle of a project (Johnsøn 2015: 19). Moreover, successful corruption risk management, instead of focusing on a single integrated solution, entails a multitude of “smaller solutions that address specific risks

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effectively” (Johnsøn 2015: 13). A few anti-corruption tools highlighted by Johnsøn (2015: 16) that could be applied (especially during the programme design phase) include:

- due diligence (see also below)
- corruption measurements and indices at sector and institution levels
- value chain analysis, vulnerability to corruption assessment
- political economy analysis at sector and institution levels
- public expenditure tracking surveys
- community monitoring
- quantitative service delivery surveys

For further details on corruption risk management approaches in development, see [Johnsøn \(2015\)](#) and [Jenkins \(2016\)](#).

Looking at a risk management body within a multilateral organisation, the example of the Office of Compliance, Risk Management and Ethics (CRE) created in 2014 within the World Health Organisation (WHO) can be considered. Its key features include (WHO 2021):

- confidential ethics advice
- promotion of ethics awareness and education
- promotion of ethics standards
- protection of staff from retaliation for reporting wrongdoing
- administration of declarations of interest for staff and external experts
- authorisation of external activities

#### Potential entry point for bilateral donors

Poole (2014: 16) has warned against “siloing of specific risk management approaches”, where each

team in an organisation conducts their risk assessment but does not consult with other units. Similarly, it would be good practice for bilateral donors to support multilateral organisations’ risk management frameworks, including through a “high level of involvement in design and monitoring of [risk] interventions” (Poole 2014: 28). For instance, in Eastern DRC’s complex and fluctuating risk landscape, United Nations Children’s Fund (UNICEF), bilateral donors and actors from NGOs and the private sector collectively sought to develop a risk map to inform UNICEF programming (Poole 2014: 22). Later in 2018, the UNICEF Guidance on Risk-Informed Programming was published, which highlighted steps to integrate an analysis of risk into child rights-focused planning and programming (UNICEF 2018).

#### Due diligence

Due diligence processes and screening of potential third parties and partners is another key prevention strategy for multilaterals. Given that multilaterals engage with and fund a variety of stakeholders often from high-risk environments, due diligence in the screening of third parties (and integrity checks during multilaterals’ own hiring processes) can help to identify potential integrity issues before the formalisation of a partnership (Bartsiotas and Achamkulangare 2016: 22). Good practice suggests that due diligence should be carried out at regular intervals even after a formal arrangement, such as a contract being signed, as this enables continuous scrutiny and risk management (Bartsiotas and Achamkulangare 2016: vii).

For instance, the Intergovernmental Authority on Development (IGAD) revised its grants manual in 2020 to set out due diligence criteria for applicants for awards of more than US\$300,000. The conducted due diligence not only considers financial records and audit reports but also focuses on

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organisational structure and managerial capability to successfully complete the work for which it has been awarded a grant (IGAD 2020: 27).

#### Potential entry point for bilateral donors

Given that multiple donors might partner with the same entities in aid-recipient countries - including state actors such as ministries, as well as civil society partners and private sector contractors - and that staff members might move between agencies, multilateral organisations would be well advised to consult with bilateral donors to share information regarding their experiences with individuals and partners. Establishing more formal communication channels, such as shared blacklists of problematic suppliers could support a common basis for donors' due diligence.

#### Operational guidelines for anti-corruption

Organisational guidelines supporting increased transparency, accountability, participation and oversight are key components of integrity management frameworks.

The United Nations Environment Programme (UNEP) has comprehensive [anti-fraud and anti-corruption guidelines](#) (2020). A few defining features of the guide include (UNEP 2020: 2-11):

- lists definitions of fraud and corruption
- delineates a “zero tolerance policy” applicable to its staff, other UN personnel and third parties
- assigns specific roles and responsibilities to those tasked with dealing with fraudulent or corrupt acts. For example, the UNEP executive director is to set a culture of integrity in the workings of the entire organisation, among others. The Corporate Services Division is tasked with the implementation of the guideline, and it conducts preliminary assessments of complaints of alleged fraudulent

acts and carries out fact-finding investigations (the Office of Internal Oversight Services does this internally).

- sets out high standards and codes of conduct for staff as well as non-personnel and third parties engaging with UNEP, including provisions for dealing with conflicts of interest
- similarly, for third parties participating in a procurement process, they are to abide by the UN Supplier Code of Conduct. Compliance is also required for standards of ethical conduct regarding fraud and corruption, conflicts of interest, gifts and hospitality, and post-employment restrictions
- for implementing partners, not only do they have to abide by the aforementioned anti-corruption codes of conduct but also have to ensure that the third parties they engage with do so as well
- conducts corruption risk assessment and setting specific internal controls
- provides anti-corruption training and toolkits
- while UNEP staff have the duty to, other UN personnel and third parties are strongly encouraged to report on acts of fraud or corruption
- sets out detailed procedures for conducting preliminary assessments and carrying out investigations
- donors are notified of any suspected fraudulent acts relating to the use of their funding in the implementation of projects as soon as UNEP receives a preliminary complaint and at the stage of issuance of the report on the complaint
- incorporates whistleblower protection
- includes provisions for anti-money laundering actions
- focus on systemic sharing of learning within the organisation

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### Potential entry point for bilateral donors

Such guidance provides reference material and standards for staff, and often covers expected relationships with partners. As such, these documents provide an opportunity to harmonise anti-corruption approaches and understandings among the donor community. It is, for instance, vital to agree on a common list of prohibited practices, to avoid corrupt agents seeking out loopholes and playing different donors off each other.

Bilateral donors dissatisfied with the integrity standards of multilaterals to whom they provide funds could consider whether to make continued financial support contingent on improvements to their integrity framework.

In 2014, for instance, the US government introduced the Consolidated Appropriations Act, which is now updated annually. Among other things, this Act required all UN agencies in receipt of US funding to demonstrate that they adhered to international best practices for protecting whistleblowers. If any UN agency failed to satisfy the US government, they faced losing 15% of the US contribution to their budget (Edwards 2018).

Less drastically, bilateral donors – especially when acting in concert to exert influence on multilateral organisations' boards - could draft funding agreements or memoranda of understanding with multilateral organisations to encourage them to establish and operate comprehensive measures to prevent corruption and allow bilaterals a degree of oversight, such as participation in monitoring mechanisms.

## b) Detection

Preventive measures can only go so far. As such, detecting integrity incidents that may arise is also crucial to mitigate and remedy the situation. Two

major tools that facilitate detection include reporting by whistleblowers and monitoring by the organisations themselves.

### Whistleblowing

A UN joint inspection unit report looking at workings of UN agencies found that whistleblowers are responsible for uncovering more fraud and corruption than all other measures of detection combined (Bartsiotas and Achamkulangare 2016: viii).

However, mechanisms to enable reporting by ensuring effective safeguards for whistleblowers differ between organisations, with implementation in some being particularly patchy. For example, not all UN agencies make their whistleblower provisions readily available on their external websites (Bartsiotas and Achamkulangare 2016: 44). Evidence also points to a systemic issue within the UN as there have been reports of staff who have blown the whistle on fraud and corruption being subject to harassment in the form of denial of promotions/employment extensions, retroactive revocation of whistleblower status and at times even the loss of their jobs (Maslen 2022: 1).

Despite this, many multilateral organisations operate a whistleblowing hotline, including the Food and Agriculture Organisation (FAO), World Food Programme (WFP), World Intellectual Property Organisation (WIPO), International Fund for Agricultural Development (IFAD), and the United Nations Population Fund (UNFPA). Information on such hotlines is also publicly available on their websites (UNODC 2015: 61).

A few good practices for whistleblower hotlines are as depicted below (Source Bartsiotas and Achamkulangare 2016: 45):

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<b>Accessibility to third parties</b>	Accessible to contractors, vendors, beneficiaries and others
<b>Availability 24/7</b>	Accessible around the clock
<b>Toll-free phone calls</b>	Accessible via a toll-free/collect call telephone number
<b>Multilingual</b>	Available in the language of major stakeholder groups
<b>Anonymous reporting</b>	Whistle-blowers should not be required to identify themselves
<b>Multi-channel accessibility</b>	Accessible by phone, email, through a website and in person
<b>Encrypted e-mail/webpage</b>	E-mail/webpage communication should be encrypted in order to protect anonymity

Importantly, whistleblowing and reporting mechanisms ought to be sensitive to gender differences, especially to facilitate reporting with gendered forms of corruption, such as sextortion (Zúñiga 2020: 1). Online platforms and hotlines are examples of whistleblowing processes that allow for reporting to be done both conveniently and in some cases, anonymously, especially for cases of gender violence linked to corruption. Other measures include fomenting gender sensitivity in institutional culture and collaborations with women’s organisations to gain better understanding and of how to handle particularly sensitive cases (Zúñiga 2020: 8).

For a more comprehensive overview of whistleblower protection in the UN system, see [Maslen \(2021\)](#).

#### Potential entry point for bilateral donors

Bilateral donors and the multilateral organisations they support could undertake joint reviews of their whistleblowing mechanisms to ensure that these channels are able to act as effective early warning systems and even potentially a deterrent to corrupt behaviour. Both bilaterals and multilaterals could choose to open their whistleblowing mechanisms up to anybody, not only their own staff, to report wrongdoing, as well as advertise these channels widely. In cases where someone at a multilateral body

is unwilling or unable to speak out about fraud or corruption within that organisation due to fear of reprisals, access to an anonymous channel to alert bilateral donors could be an effective and safe means of disclosure.

#### Monitoring, evaluation and learning (MEL)

Monitoring and evaluation systems embedded in development projects may yield significant amounts of policy-relevant data that could provide insights into corruption risks, both within and outside organisations. Until recently, however, there was a lack of common monitoring and evaluation standards that could facilitate the collection of comparable data, which inhibited inter-organisational learning (Trapnell 2015: 18). Encouragingly, the OECD DAC Network on Development Evaluation (EvalNet) has recently set out six evaluation criteria for development assistance – relevance, coherence, effectiveness, efficiency, impact and sustainability (OECD 2021).

Proactive monitoring of a development project can also serve various purposes, from assuring donors of the success and viability of projects to supporting with identifying misconduct and highlighting areas needing more stringent anti-corruption controls (OECD 2018: 4; Smith 2021).

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In fact, as part of the new US focus on corruption in the context of its overseas development aid, it has placed monitoring “the efficacy of assistance” at the heart of its new strategy on countering corruption (White House 2021).

Often a key challenge faced by bilateral donors relates to the monitoring of their financial contributions to multilaterals as donors have varying institutional arrangements for managing the terms of their engagement with multilaterals. Bilateral donors conduct individual assessments of the multilateral bodies they support, usually in the form of desk reviews. Nevertheless, this process can involve large burdens on the multilateral

organisation being reviewed due to the primary data collection involved at their end (OECD 2018: 3-4).

One good practice in this regard is ongoing proactive transparency around multilaterals’ budgets and expenditure. Open budgets would not only support a bilateral assessment of their financial contributions to multilaterals but would also serve as an important accountability tool for affected communities, civil society organisations, journalists and so on. UNFPA, for instance, makes available their past expenditures and future allocations for each outcome area that they are working towards.

#### Comparison of indicative allocations for 2018–2021 and actual expenditures for 2018-2020, for both regular and other resources

Outcome/OEE	MTR Integrated Budget 2018-2021	Actual expenses 2018-2020
Outcome 1: Use integrated sexual and reproductive health services	1,929.4	1,693.6
Outcome 2: Youth empowerment	283.7	239.0
Outcome 3: Gender equality and women empowerment	624.5	592.5
Outcome 4: Population data	374.2	274.9
OEE 1: Improved programming for results	192.1	130.9
OEE 2: Optimized management of resources	462.6	314.8
OEE 3: Increased contribution to UN system-wide results, coordination and coherence	20.1	13.2
OEE 4: Improved communication for impact, resource mobilisation and partnerships	125.0	82.1
<b>Total million USD</b>	<b>4,011.6</b>	<b>3,341.0</b>

Figure 1: Open data on allocated budget versus actual expenditure for UNFPA 2018-2020 allows for public scrutiny (Source: UNFPA 2021: 4)

## Indicative allocations for 2022-2025, for regular and other resources

Outcome/OEE	Integrated Budget 2022-2025
Policy & accountability	417.8
Quality of care and services	1,470.1
Gender & social norms	402.5
Population change & data	528.2
Humanitarian Action	1,255.5
Adolescents & youth	223.5
OEE1: Improved programming for results	189.9
OEE2: Optimized management of resources	515.0
OEE3: Expanded Partnerships for Impact	168.6
<b>Total million USD</b>	<b>5,171.1</b>

Figure 2: Indicative allocations on six strategic outputs and the three operational effectiveness and efficiency outputs of the UNFPA strategic plan for 2022-2025 (Source: UNFPA:2021:6)

### Potential entry point for bilateral donors

Bilateral donors could push for multilaterals to make budgetary data publicly available in open data format at a granular level to allow for disaggregation and tracking. There have been some promising developments in this area in recent years; notably the UNDP has launched a dedicated Transparency Portal: <https://open.undp.org/>.

To enable monitoring of the performance of multilateral development organisations at the national level, a conglomeration of “like minded donors” established the Multilateral Organisation Performance Assessment Network (MOPAN) in 2002<sup>1</sup>. MOPAN assesses results of multilateral projects against four key performance indicators (KPIs) “measuring the level of achievement as well as the relevance, efficiency and sustainability of the results achieved” (MOPAN n.d.; OECD 2018: 4).



\* The European Union and Qatar hold observer status.

Figure 3: As of January 2022, MOPAN has 20 members (MOPAN 2022)

<sup>1</sup> While the body is still active, it is currently undergoing a review in 2022.

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Multilateral organisations' integrity management systems

However, MOPAN is described as serving a “accountability or compliance function” (for instance showing that taxpayer funding channelled via multilateral organisations provides adequate returns) better than a “learning or self-improvement function” (for example that are directed at improving multilateral organisations, either through “members engagement in the organisations’ boards” or via “direct support to internal change effort led by management”) (OECD 2018: 5).

Nevertheless, such monitoring mechanisms still provide an insight for integrity controls. For example, findings from a results-based management review of the Global Environment Facility (GEF) showcased several gaps requiring action, such as a “lack of a clear theory of change, long duration of the feedback loop, need to incorporate the relevant SDG indicators in its results-based management framework, lack of focus on the most strategic information, gaps in tracking tools, poor quality of information, and need to adapt to the growing expectations from the partnership” (OECD 2018: 6).

The trend towards the remote monitoring of development projects has accelerated the response to the ongoing COVID-19 pandemic, which can complicate efforts to detect fraud and corruption. This could potentially be mitigated through the use of reliable data and local knowledge in remote monitoring, although gathering local knowledge in a remote monitoring setting is a challenge in itself as this data is not readily available in English, or in written reports (SDC 2019: 10). Nevertheless, a list of tools that can help facilitate remote monitoring include (SDC 2019: 11-13):

- remote context analysis
- creating a bespoke remote monitoring toolbox using a mix of:

- field visits
- remote contact with partners/ partner meetings
- partner reports and data
- third-party monitoring
- GPS photos and video
- tablet based GPS surveys
- call centres
- remote sensing
- web surveys, WhatsApp, Skype
- text messaging
- having written guidelines, share lessons learned and enabling peer support across organisations

For example, third-party monitoring (TPM), as one component of remote monitoring initiatives, has been used by a variety of multilaterals and bilateral development practitioners. USAID spent roughly US\$9 million to support TPM in complex emergencies in 2017. WFP spent almost US\$3 million on TPM contracts across the Middle East North Africa (MENA) region in 2015-2016 (SDC 2019: 3).

#### Potential entry point for bilateral donors

Different development actors and donors have varying degrees of presence in different locations. One thing that bilateral donors with limited field presence could consider is drawing on input from representatives of different multilateral organisations on the ground to support monitoring efforts of third parties, potentially including other multilateral organisations. Various agencies might also have greater experience in the use of remote monitoring tools and approaches, and secondments between donors could help spread good practices.

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## c) Investigations

Once an integrity lapse has been detected, good practice requires thorough investigation and consequent action against the perpetrators (Smith 2021). Investigative functions in multilateral settings can be housed in specific units within the institution (as is also recommended by UNODC [2015: 11]).

In terms of conducting the investigation, it can be done upon the receipt of a report or in a proactive manner. Such proactive reviews are separate from general investigative procedures in the sense that they provide checks and quality control for ongoing projects (especially those known to be high risk) (Smith 2021).

Bartsiotas and Achamkulangare (2016: xii) recommend that multilateral organisations establish key performance indicators for the conduct and completion of investigations as well as to ensure that their investigative capacities are commensurate with the level and complexity of risk.

Internal and external audit functions also serve as a key investigative, compliance and assurance tool.

At UN Women, for example, the Independent Evaluation and Audit Services (IEAS) oversees “independent evaluation, internal audit assurance, and advisory services relating to UN Women’s programmes, controls, business systems, and processes” (UN Women 2020). Governed by its [charter](#), IEAS also provides good practices and recommendations for improvement. IEAS is supported by two other bodies (UN Women 2020):

- **Independent Evaluation Service:** providing systematic and impartial assessment of interventions with respect to the overall goals of UN Women

- **Internal Audit Service:** working as an independent, objective assurance and consulting service for UN Women

Apart from the IEAS, other instruments providing integrity support to UN Women include the United Nations Board of Auditors, UN Office of Internal Oversight Services (OIOS), UN Ethics Office, Advisory Committee on Oversight and the accountability framework (UN Women 2020). The OIOS provides investigation services to UN Women on cases related to allegations of fraud, corruption or any other wrongdoing by personnel or third parties (UN Women 2018).

The [UN Women anti-fraud policy framework](#) (2018) sets out three lines of defence in integrity management, of which the third is purely focused on the role of investigative functions (UN Women 2018: ):

1. Implementation and management of fraud prevention and detection controls designed to manage potential risks that may expose the organisation to fraud.
2. Quality assurance and risk management to provide oversight, assess governance structures and make recommendations on mitigating fraud risks.
3. Internal and external audits carried out at regular intervals to prevent and detect controls to manage fraud risk. Moreover, the investigative function “is responsible for receiving, analysing, and investigating all information received on alleged cases of fraud” while simultaneously feeding findings from these investigations back into the fraud prevention activities.

### Potential entry point for bilateral donors

A review of UN agencies has found that, typically, resources allocated to investigative units are

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inadequate to deal with the level of risk and result in low capacity to follow up on reports of wrongdoing (Bartsiotas and Achamkulangare 2016: 1, 11).

Bilateral donors providing funds to multilaterals could consider ringfencing a portion of their financial support and stipulating that this be allocated by the multilateral organisation to strengthen its internal investigative and audit functions. Beyond financial resourcing, bilateral donors with high auditing capacity and expertise could offer to second audit staff to multilaterals, which also brings the additional benefit of increasing the bilateral donor's awareness of the multilateral's operational practices, risk appetite and exposure.

## e) Sanctions

The realistic and likely prospect of being sanctioned for corrupt behaviour is an important part of tipping incentive structures (and individuals' risk-reward calculus) in favour of integrity.

Sanctions regimes are a reactive apparatus generally focused on the supply side of corruption, such as external partners and suppliers (Rahman 2020: 4). While differing considerably between organisations, they penalise those known to violate integrity practices and act as a deterrent for future acts of corruption.

The African Union (AU), for example, in dealing with corrupt entities in procurement processes, uses a declaration of suspension for them, by which they are rendered ineligible to submit bids. Recent calls for tenders in the AU have been issued with special measures to deal with fraud and corruption. Any collusive, coercive or obstructive corrupt practices by bidders in winning AU tenders results in the rejection of contract awards (AU 2021: 27-18).

Debarment lists/sanctions lists/blacklists which prohibit known corrupt entities from partaking in future public procurement processes due to past misconduct are also becoming more common at the multilateral level (Rahman 2020: 3).

At the United Nations Office for Project Services (UNOPS), there is a zero-tolerance policy against vendors that engage in corrupt, fraudulent, coercive, collusive or unethical practices. All vendors sanctioned by UNOPS feed into the UN Ineligibility List, which acts as a central roster for sanctioned entities available to UN agencies participating in the programme (UNOPS 2022). The entries in the UNOPS ineligibility list can be found [here](#).

A good practice example in use of cross-debarment lists come from the multilateral development banks, wherein the World Bank Group, Asian Development Bank (ADB), European Bank for Reconstruction and Development (EBRD), Inter-American Development Bank (IDB) and African Development Bank (AfDB) have agreed [certain criteria for the debarment](#) of firms and individuals (Rahman 2020: 4).

### Potential entry point for bilateral donors

Bilateral development agencies could potentially push for the establishment of publicly available, centralised repositories of sanctioned individuals including cross-debarment of individuals and firms proven to have acted corruptly. A corollary of such a system would be that the effectiveness of such a list depends largely on the ability to identify the true owner/operator of such blacklisted entities. Without meaningful beneficial ownership transparency, it can be fairly straightforward for a blacklisted individual to simply form a new corporate identity.

## f) Disclosure

Disclosing information on corruption cases can play an essential role in integrity management systems to “prevent, deter and sanction fraud and corruption in the use of development assistance funds” (Chêne 2019: 1). It can also help other donors to identify patterns or hotspots of corruption and better safeguard their own operations.

Nevertheless, there is a great discrepancy in disclosure practices across multilaterals. Most development agencies disclose general information online such as operational statistics on the function of integrity units (such as the number of complaints received, investigated and substantiated) and annual reports.

For instance, the United Nations Development Fund (UNDP), “is committed to making information about its programmes and operations available to the public” (UNDP 2020). It proactively discloses information on country programme management (including country analysis, work plans, social and environmental screenings, assessments) and reports on their operations (such as procurement, internal audit, finances, disciplinary measures in response to corruption and fraud, among others). UNDP also has a [transparency portal](#) which contains information on all of its projects.

As mentioned in the previous section on sanctions, debarment lists also make the details of corruption offenders public, which in turn benefits due diligence processes in other organisations.

However, when it comes to disclosure of corruption cases by multilaterals, there is limited information in the public domain except those reported in the media, such as the recent revelations about corruption in GEF climate projects (White and Hook 2020).

One good practice example comes from MDBs. All closed cases and a list of all debarred and cross-debarred firms and individuals, including the name, address and country of the sanctioned firm or individual is made publicly available by the World Bank and the Inter-American Development Bank (IADB) on their website (Chêne 2019: 3).

In fact, when it comes to external disclosure, the World Bank’s [access to information policy](#) “is based on the principle that [it] will disclose any information in its possession that is not on its [list of exceptions](#)” (Chêne 2019: 7). On disclosure of corruption cases, IADB states that “Notices containing the identity of a sanctioned party and the sanctions imposed on a firm, entity or individual by the Bank’s Sanction Committee shall be published by the Office of Institutional Integrity (OII) no later than five (5) working days after the bank has notified the sanctioned party, the decision of the Committee” (IADB 2010).

In terms of information sharing between bilateral donors and multilateral agencies, practices vary depending on the agreement between them as well as the disclosure policies of individual multilaterals. For example, in the aforementioned case of UNEP, bilateral donors are notified of any suspected fraudulent acts in projects they funded and are given reports on the outcomes of such investigations (UNEP 2020: 9).

### Potential entry point for bilateral donors

Bilateral donor agencies looking to improve coordination with multilateral organisations could seek to establish peer review learning mechanisms to review past incidents of corruption, as well as informal communication channels to coordinate joint responses in ongoing cases.

In many developing countries, donors have established working groups to discuss anti-corruption

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policies, governance crises and related issues, such as public financial management, procurement or law enforcement. These kinds of “Governance clusters” may be more or less institutionalised and in theory could undertake a range of activities, from simply publishing each agency’s strategy and policy statements (Johnsøn 2016: 146) to joint performance monitoring assessments (OECD-DAC 2009a) or the development of common response principles when faced with incidents of high-level corruption (OECD-DAC 2007: 3).

The OECD has recommended that donors establish specific dialogue mechanisms on corruption beyond loose working groups and forums to foster more systematic and integrated approaches between donors (OECD-DAC 2009b).

Moreover, maintaining dialogue on multiple levels, with regard to transparency and collaboration with national as well as non-state actors in order to promote domestic accountability mechanisms (known to have higher impact than through aid channels) can be done (Vibe and Taxell 2014: 3; Vibe et al. 2013: ix).

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The U4 anti-corruption helpdesk is a free research service exclusively for staff from U4 partner agencies. This service is a collaboration between U4 and Transparency International (TI) in Berlin, Germany. Researchers at TI run the helpdesk.

The U4 Anti-Corruption Resource Centre shares research and evidence to help international development actors get sustainable results. The centre is part of Chr. Michelsen Institute (CMI) in Bergen, Norway – a research institute on global development and human rights.

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