Transparency and integrity in customs capacity building projects: a preliminary study

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Abstract

This paper provides an insight into and the preliminary findings of a research study that aims to gain a clearer understanding of the reasons why good governance and sound integrity, whilst normally identified as clear and strong policy objectives, appear to be rarely reflected in the Terms of Reference (ToR) of customs capacity building projects. In addition, the research aims to provide an understanding of the level of harmonisation of good governance and sound integrity among different actors (for example, provider of the fund, donor organisation and beneficiary country) during the implementation of such projects.

1.   Introduction

Numerous customs capacity building projects are conducted every year and huge amounts are invested into the development of customs administrations with the overall objective of increasing their capacity, stimulating growth in international trade and hence, contributing to the economic and social prospects of, in particular, developing countries.

The World Customs Organization (WCO) plays an important role in this respect, as the intergovernmental organisation linking the vast majority of national customs administrations, representing 180 countries and 98 per cent of world trade. The mission statement established by the WCO is: 'to provide leadership, guidance and support to Customs administrations to secure and facilitate legitimate trade, realise revenues, protect society and build capacity' (WCO 2015).

The majority of such capacity building projects are generally funded through one of the main international donor agencies such as the World Bank, the Asian Development Bank (ADB), the Inter-American Development Bank (IADB) or the African Development Bank (AfDB).

The donor identifies relevant projects as well as the beneficiary countries and assumes full responsibility for conducting the project on behalf of the fund provider. Together with the beneficiary country, the donor appoints either a consulting firm or an individual expert to carry out the project. Following completion, the result is reported back by the donor to the original fund provider on the basis of agreed parameters.

The policies and objectives of the fund provider as well as the donor will have an indirect influence on the actual conduct of the project, whereas specific terms of reference and the previous experience of the consulting firm/individual expert will have a more direct influence on the project outcome.

The contemporary relevance of this research is to eventually influence drafting of Terms of Reference (ToR) in order to ensure good governance and sound integrity to be rightfully reflected in any customs capacity building project and related contractual arrangements. In this regard, Weiss and Steiner (2006), confirm that a number of intergovernmental standard-setting organisations each have their own unique definitions and interpretations of good governance, both with respect to internal decision making and to the formulation of public policy, occasionally supported by an international convention and/or a declaration.

2.   Preliminary literature review

Numerous research reports, policies, strategies and related documentation provide reasons why good governance and sound integrity should form part of the operational objectives of any customs capacity building projects. One example is the Declaration of the Customs Co-operation Council Concerning Good Governance and Integrity in Customs (WCO Revised Arusha Declaration), which lays down the key principles a customs administration should apply when launching a comprehensive integrity development program (WCO 2003).

The WCO *SAFE Framework of Standards to Secure and Facilitate Global Trade* (WCO SAFE Framework of Standards) also provides guidelines relevant to this research as it highlights and encourages the need for improvements in customs capability and integrity to provide a comprehensive framework for global trade security (WCO 2012a).

Numerous initiatives by the WCO have followed the development of the WCO SAFE Framework of Standards, and perhaps the most important, with reference to good governance and sound integrity, was the development in 2007 of the WCO Integrity Development Guide, which was updated by the WCO Revised Integrity Development Guide (WCO 2012b). The Guide provides a framework for self-assessment and action planning followed by action plan review, evaluation and redevelopment, and recognises that the WCO Revised Arusha Declaration should remain the focal tool and central feature of a global and effective approach to preventing corruption and increasing the level of integrity of WCO Members (WCO 2012a, 2012b).

The WCO Revised Integrity Development Guide defines 'integrity' as 'A positive set of attitudes which foster honest and ethical behaviour and work practices' (WCO 2012b, p. 4), and, at the same time, emphasises the fact that integrity challenges remain a major obstacle to effective reforms and have a detrimental effect on the overall pride, *esprit de corps* and professionalism of an organisation.

Finally, the Guide (WCO 2012b, p. 4) identifies a number of other relevant initiatives such as the Columbus Declaration (1994) and the Lima Declaration (1997) which outline a number of recommendations related to integrity that are of specific relevance to any customs administration. In addition, there are references to the work of the Organization for Economic Co-operation and Development (OECD), the Organization of the American States, the European Union (EU), the United Nations (UN), the World Bank and Transparency International, all of which have a general focus on administrative corruption.

Other publications that address the issue of integrity include Lewis, who refers to the WCO Revised Arusha Declaration (Lewis 2013, p. 108) as a simple single page of text, which still contains several critically important issues that have dominated efforts to counter corruption and foster ethical behaviour amongst customs officers everywhere. He also stresses the fact that (Lewis 2013, p. 108), in relation to all strategic responses by Customs, if integrity is not intrinsic to the process, then there is little chance of success. He concludes that without integrity (Lewis 2013, p. 115) there can be no proper border management, no effective revenue collection and no public trust in the agency and that the Revised Arusha Declaration remains the pre-eminent source of guidance for customs administrations to install anti-corruption systems.

Widdowson highlights the fact that, in the fight against corruption, the establishment of a comprehensive and clearly articulated code of conduct is widely regarded as one of the most important weapons in the armoury (Widdowson 2013, p. 15). He indicates that for a code of conduct to be effective, there must be an unequivocal expectation of matters being dealt with in a professional, impartial manner with no fear of reprisal, and that the extent to which the confidence and trust of employees can be gained will depend on the culture of the organisation, which is heavily influenced by its leadership, particularly the perceived integrity and political will of its leadership team. Finally, he notes that compliance with the code of conduct needs to be properly monitored and strictly enforced (Widdowson 2013, pp. 15-16).

McLinden and Durrani refer to the importance of including anti-corruption initiatives as part of wider customs reform and modernisation programs (McLinden & Durrani 2013, pp. 4-5). At the same time, they highlight the importance of introducing business process reengineering of systems and procedures to simplify and remove points which are vulnerable to corruption, including minimising face-to-face interaction between customs officials and traders.

Durrani, Prokop and Zarnowiecki apply the following definition of 'governance' in McLinden, Fanta, Widdowson and Doyle (2011):

> Governance has been defined as '… the tradition and institutions by which authority in a country is exercised. This includes (1) the process by which governments are selected, monitored and replaced, (2) the capacity of the government to effectively formulate and implement sound polices, and (3) the respect of citizens and the state for the institutions that govern economic and social interactions among them' (Durrani, Prokop & Zarnowiecki 2011, p. 345).

Durrani, Prokop and Zarnowiecki (2011, p. 345) confirm that 'Earlier approaches to assessing and addressing poor governance as a barrier to border management reform had three main weaknesses', the first being the failure to link corruption risk to the overall governance environment. The second weakness refers to 'the impact of the overall governance and social environment on reform efforts', which has often been disregarded and seen as a specific area where projects could have little influence. The final weakness is considered to be a lack of clear monitoring and evaluation tools.

Further, Durrani, Prokop and Zarnowiecki (2011, p. 345) outline the response to these general weaknesses and describe in detail a mechanism to adapt available risk assessment and management techniques (both generic and sector-specific) for mapping corruption vulnerabilities to accomplish a governance accountability action plan (GAAP). They also refer to some limitations in customs reform projects identified by the World Bank (2011, p. 346), particularly projects whose focus on a specific function of customs activities limits their effect on overall institutional capacity.

Durrani, Prokop and Zarnowiecki (2011, p. 345), identify three main limitations of traditional modernisation projects: specialised reform; computerisation; and infrastructure development. They argue that, in order to avoid these limitations, a holistic approach is critical, with the final objectives corresponding to a real development strategy.

The issue of applying a holistic approach and going beyond the traditional reform agenda is also referred to by Mustra (2011, pp. 23-4) as one of the main obstacles to many developing countries, if they are to be able to take advantage of international trade opportunities. A trade supply chain is only as strong as its weakest link, meaning that localising the weakest links and addressing them are critical.

Further, Ireland and Matsudaira (2011, p. 175) identify three dimensions of reform: 'sector specific modernization, interagency coordination, and cross border harmonization'. They propose that all border management modernisation (2011, p. 183) should be based on key international instruments such as the WCO SAFE Framework of Standards (WCO 2012a) and the WCO Revised Kyoto Convention (WCO 1999).

Keen (2003, p. 154) assumes that nobody likes to pay taxes. Hence, '… some importers and/or their agents will take every opportunity and make every effort to reduce their tax burden, including, if necessary, the bribing of Customs officials'. Keen (2003, p. 155) continues to assume that '… the incentive goes beyond just the desire to reduce the tax burden, as the importer is also interested in obtaining the goods as quickly as possible; this places the Customs officials in a strong position to extract bribes in order to "facilitate" their release'. The solution proposed by Keen (2003, pp. 156-65) is to ensure an integrity system which not only promotes integrity in customs administrations as such but also ensures ongoing vigilance to ensure that any introduced measures continue to operate as intended.

McLinden (2005, p. 67) confirms that high levels of corruption drastically reduce the effectiveness of key public sector agencies and that customs administrations are frequently being cited as among the most corrupt of all government agencies. McLinden (2005, pp. 72-87) also outlines a range of practical approaches which can be applied to address the issue and stresses the importance of utilising the Revised Arusha Declaration and the Revised Kyoto Convention, the importance of taking a whole-of-government approach to fighting corruption and aligning customs strategies with national campaigns.

McLinden (2005, p. 88) concludes by stressing the fact that any anti-corruption strategy in Customs must be developed as a coherent package, addressing both motive and opportunity.

New approaches to development aid are elaborated in detail by Ramalingam (2013). Particular attention is given to new approaches related to development aid and how it can be more relevant to its context and adaptive to change. References are made by Ramalingam (2013, p. 39) to the old joke that for every complex problem there is a solution that is simple, neat and wrong. The conclusion being drawn is that aid agencies persist in treating the world in a certain way, so their *available* solution becomes *the solution*.

Ramalingam (2013, p. 65) also highlights the risk of high-level country strategies applied by a donor, being very clear in terms of overall objectives and specific in terms of what would be done or not done, but in practice may lose the links between overall objectives and particular alternative policies and practices. He also stresses the fact that a continual problem for donors has been to measure and understand impact – that is, the difference an intervention has made (Ramalingam 2013, pp. 111-12). Mostly, he sees this as being due to a lack of adequate indicators, clear objectives, baseline data and monitoring.

According to Ramalingam (2013, p. 112), focus amongst donors is not on the actual impact of a particular project but on operational aspects and the actual conduct of the project through detailed monitoring and evaluation.

3.   Research methodology and data collection

The methodological approach used in this (ongoing) study is a combination of qualitative and quantitative research methods. It includes a comprehensive literature review, surveys and structured interviews of consultants involved in capacity building projects, an examination of specific ToR issued by various organisations including donor agencies and selected policy documents. The research is aimed at generating recommendations, strategies, or best practices for ensuring that 'good governance' and 'sound integrity' policy objectives are translated into or supported by the operational objectives of ToR that govern capacity building projects.

The research problems were examined through a comparison analysis of internal policies on transparency and integrity as defined by included donors (World Bank, Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), European Commission (EC), Trade Mark East Africa (TMEA), Department for International Development (DFID), IADB, AfDB, UN, ADB) and the WCO Revised Arusha Declaration. Data were collected solely from open sources and structured in a way which allowed and facilitated a comparison of relevant elements.

To confirm the hypotheses, 'that there are shortcomings in transforming policies into operational objectives and hence ensuring actual realisation and implementation of various policy objectives', 24 ToR, issued by the above donors, relating to upcoming, ongoing and already implemented customs capacity building projects between 2011 and 2015 were identified, analysed and reviewed against the WCO Revised Arusha Declaration and its ten key factors.

To ensure a better understanding of the challenges associated with the actual implementation of measures related to good governance and sound integrity, a questionnaire was developed for completion by customs experts.

4.   Discussion and analysis

4.1   Revised Arusha Declaration

The WCO Revised Arusha Declaration is comprehensive and addresses issues related to leadership and commitment, regulatory frameworks, transparency, automation, reform and modernisation, audit and investigation, codes of conduct, human resource management, morale and organisational culture, and relationships with the private sector. Issues such as leadership, reform and modernisation and last, but not least, the importance of fostering a sound and efficient relationship with the private sector were highlighted for inclusion in the WCO Revised Arusha Declaration by global customs leaders. This particular declaration has served as a benchmark throughout this research.

The WCO Revised Arusha Declaration and the WCO Revised Integrity Development Guide (WCO 2012b) are indicated by Durrani, Prokop and Zarnowiecki (2011, pp. 347-8) to be the most important sources for setting the standards for integrity in the customs environment, and for developing and implementing integrity and anti-corruption strategies. Of particular note, the self-assessment process outlined in the latter provides a framework to examine management, administrative and integrity strategies that are already being employed and to identify further opportunities for improvement. Consequently, any references to these sources in relevant documents would clearly increase the focus on issues related to good governance and sound integrity.

4.2   Change management

One of the key aspects and instruments identified in the literature review in terms of actually making a difference and translating policies into strategies and operations is effective change management. Nilikant and Ramnarayan (2010) provide an in-depth insight into how to avoid adopting simplistic recipes and how to actually change the way in which people think and act. Further, Nilikant and Ramnarayan (2010, pp. 25-6) affirm that no matter how changes are initiated in an organisation, they will always involve a change in the pattern of internal activities or routines. As a result, any change in the organisation will involve changing routines. This is also why the principles behind change management are largely about changing people's mindsets or mental models, another factor critical to consider when initiating a capacity building project.

Gasper (1999, p. 23) provides another focus on the topic and offers basic information related to development aid as such and, more specifically, associated with the rationale and different roles behind development aid. Particular attention is given to the issue of how aid can be more relevant to its context and adaptive to change rather than subject to numerous donor-set conditions which must be accounted for in every detail. According to Gasper (1999, p. 23-4), this refers to the fact that donors themselves must demonstrate to fund providers that their monies are well spent, which in itself should justify donors imposing on recipients whatever conditions they believe may be necessary.

Gasper (1999, p. 31), amongst others, also addresses the issue of how to evaluate international aid and refers to the fact that evaluation is frequently seen as a purely technical exercise where excessively narrow criteria and sources of information are used. He also states that donors seem to accept a share of the credit but, generally, not any blame (Gasper 1999, p. 39).

The issues of leadership and political support as well as the importance of organisational culture are repeatedly referred to in the literature. Paton and McCalman (2012) are just one example as they examine change management focusing on strategies to best manage complex change situations. They also refer to the fact that all too often the process, or the activities associated with a change, assume more importance than the change itself (Paton & McCalman 2012, p. 43). In practice, this means that actual successful

implementation is secondary to "talk a good game" and to plan for the future. The identification of relevant key performance indicators and baseline data could be one approach to measure, report and assess the actual impact of a particular project over time.

4.3   Review of selected donor policies

The preliminary review of common parameters for international donors included in the study indicates that they all have very strict internal policies which stress the importance of good governance and sound integrity. However, these policies are normally limited to safeguarding and securing good governance and sound integrity in relation to the actual conduct of a particular project rather than ensuring tangible and sustainable outcomes of the project in terms of good governance and sound integrity. As a consequence, good governance and sound integrity are rarely included as operational objectives and/or deliverables in the specific ToR for customs capacity building projects.

4.4   Review of selected ToR

Each of the 24 ToR were reviewed to identify any reference made in the specific ToR to the Revised Arusha Declaration itself as well as any references to its ten key factors.

While the vast majority of the ToR refer to key factors such as regulatory framework, transparency, automation, reform and modernisation, human resource management, and relationships with the private sector, the review identified only two ToR out of the 24 which included a specific reference to the Revised Arusha Declaration.

With respect to codes of conduct, morale and organisational culture, again only two ToR included such references, while elements of audit and investigation were identified in 16 out of 24 reviewed ToR.

4.5   Analysis of questionnaire

Whilst the number of responses to the questionnaire (23) is too limited to allow any far-reaching conclusions, the analysis provides some interesting and noteworthy trends that have informed the preliminary conclusions and recommendations.

There is a clear indication that the respondents are familiar with the WCO Revised Arusha Declaration, and 20 respondents (87 per cent) consider themselves to be aware or well aware of the Declaration. The vast majority of these experts have been working for eleven years or more and they have participated in eleven or more customs capacity building projects. Only three respondents (13 per cent) consider themselves to have limited or no level of knowledge of the Declaration.

With respect to whether or not the principles behind the Revised Arusha Declaration are regularly applied in the respondent's role as a professional expert in various customs capacity building projects, 22 respondents (96 per cent) indicated that they regularly or always apply the principles. It is pertinent to note that the vast majority of these respondents have considerable experience working on customs capacity building projects. Only one respondent (4 per cent) indicated that their role does not involve the application of the Declaration's principles.

Nineteen respondents (83 per cent) indicated that they are always or frequently briefed on donor policies relating to good governance and sound integrity prior to inauguration of a specific project. Four respondents (17 per cent) indicated that they are never or rarely briefed prior to a specific project.

Thirteen respondents (57 per cent) indicated that they are always or frequently briefed on the beneficiary country's policies related to good governance and sound integrity prior to inauguration of a specific project. Ten respondents (43 per cent) indicated that they are never or rarely briefed prior to a specific project. Whilst the role of the beneficiary country has not been reviewed as part of this study, the responses

point to a potentially critical area requiring specific attention in future customs capacity building projects to ensure improved awareness amongst project experts of the beneficiary country's policies related to good governance and sound integrity.

Regarding policies related to good governance and sound integrity and whether or not these are reflected as a strategic objective in the ToR related to a specific project, 18 respondents (78 per cent) indicated that this is always or frequently the case, while five respondents (22 per cent) indicated that these are never or rarely reflected in the ToR. Despite the fact that only two of the 24 ToR that were reviewed included references to the WCO Revised Arusha Declaration, it would appear that the principles are being applied to some extent based on these responses.

Seventeen respondents (74 per cent) indicated that policies related to good governance and sound integrity are normally reflected in the ToRs related to a specific project as an operational objective, while six respondents (26 per cent) indicated that this is never or rarely the case.

Nineteen respondents (83 per cent) indicated that actions taken to promote good governance and sound integrity are normally or always reflected in the final report following conclusion of a project. Four respondents (17 per cent) indicated that this never or rarely occurs.

Sixteen respondents (70 per cent) indicated that they frequently or always find full harmonisation between policies on good governance and sound integrity established by the donor versus the beneficiary country. Seven respondents (30 per cent) indicated that there is room for improvement with respect to harmonisation of policies between the donor and beneficiary country. This need for improvement is also supported by the author's review of donors' policies.

Based on responses to the questionnaire, the principles of political sensitivity and political correctness appear to have some but limited relevance with respect to how the issues of good governance and sound integrity are being managed operationally and practically in particular customs capacity building projects. Seventeen respondents (74 per cent) indicated that the issues of good governance and sound integrity are not seen to be too political and/or sensitive and hence neglected during project execution. Six respondents (26 per cent), however, indicated that the principles of good governance and sound integrity are neglected during project execution due to their political sensitivity.

Finally, seven respondents (30 per cent) indicated that they have experienced difficulties in implementing issues related to good governance and sound integrity, while 16 respondents (70 per cent) indicated that they have rarely or never experienced such difficulties.

5.   Conclusions

The literature review strongly supports the view that good governance and sound integrity are critical to the success of any customs capacity building project, and that effective development can only be achieved when these issues are being managed properly. It also provides particularly useful insights into how to avoid adopting simplistic recipes and how to change the way in which people actually think and act.

The study's finding that the WCO Revised Arusha Declaration has very limited influence on any of the customs capacity building projects that were reviewed suggests that the WCO may have difficulty in communicating the essence and importance of the Declaration to the donor community, or possibly the donor community finds it difficult to incorporate its principles into the ToR of such projects.

One of the main conclusions from this preliminary study is that the available scientific knowledge, including its commentary on best practices is being overlooked, as it is rarely captured and reflected in the ToR of capacity building projects. Issues such as leadership, follow-up, change management, organisation, political support and self-assessment are repeatedly referred to as critical success factors

though very few references to such issues are reflected in ToR. Consequently, an increased focus on these issues by donor organisations would appear to be necessary.

Each new customs capacity building project should be considered as a window of opportunity to actually influence and improve an administration's governance and integrity. Hence, it is considered that a common template, checklist and/or approach for ToRs should be applied by all donors to any customs capacity building project in an effort to ensure that the issues of good governance and sound integrity are duly reflected. Ideally, such a template/checklist should be provided through the WCO in order to ensure full harmonisation with the WCO Revised Arusha Declaration.

The apparently strong support for the WCO Revised Arusha Declaration, not only amongst customs administrations but also by other stakeholders as indicated in the literature review, clearly indicates that the principles of the declaration could be better utilised in developing customs capacity building projects. It is considered that specific references to the Declaration in future ToR would contribute significantly to an increased focus on issues related to good governance and sound integrity. Such references should ideally also include the tenth standard in the WCO SAFE Framework of Standards:

> The Customs administration and other competent authorities should establish programmes to prevent lapses in employee integrity and to identify and combat breaches in integrity to the extent possible (WCO 2012a, p. 9).

This preliminary research helps to provide a clearer understanding of the reasons why good governance and sound integrity, whilst identified as clear and strong policy objectives, are rarely reflected in the operational objectives of customs capacity building projects. The next phase of the research will seek to validate the results to date, and will also focus on the level of harmonisation that exists between the different stakeholders (that is, fund provider, donor organisation and beneficiary country) in terms of their policies and practices relating to governance and integrity.

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