

# Preventing corruption: lessons learned from anti-corruption training for Belgian customs and excise officers

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## Abstract

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Prevention of corruption in public institutions has become more important as a key component of a successful strategy to combat corruption. In the literature, however, there is little evidence about the effectiveness of anti-corruption training for public servants and information about how to develop appropriate training is lacking. This paper examines the lessons learned from the anti-corruption training introduced by the Belgian customs administration. The aim of this training was to sensitise the customs officers about corruption they may encounter in their work environment and the corruption vulnerabilities of their complex job. The training provided participants with a theoretical introduction to the legal framework and the social meaning of corruption, a short dilemma training, and communication training in order to enable the officers to act correctly when faced with corruptive vulnerable situations on the job. In the period 2008-10, the majority of customs officers participated in this one-day training. Based on this intensive training experience and the additional questionnaire distributed to 2,630 Belgian customs and excise officers, we present the perception customs officers have about corruption and the best way to fight it in their own organisation; the main results of the training; and some recommendations for future anti-corruption training.

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## Introduction

In 2008-09, we conducted an anti-corruption training program for the Belgian Administration of Customs and Excise.<sup>1</sup> This training course was part of an awareness campaign to make customs and excise officers more alert to corruption situations in their workplace. This was done in partnership with the University of Liège, which provided the training for the French-speaking community. The initiative came from the Belgium Customs and Excise service itself and was funded by the School voor Financiën en Fiscaliteit (School of Finance and Taxation). Once the anti-corruption training course was over, we sent out an electronic questionnaire to all 2,630 Dutch-speaking members of the Customs and Excise service. In the questionnaire, we asked for the respondents' opinions about the anti-corruption training, officers' perceptions of corruption, their opinion about the possible causes of corruption within the service, and their vision of a targeted anti-corruption policy. The survey was in two phases. In the first phase, we sent the questionnaire to 1,105 Dutch-speaking A and B level staff. Of those, 599 staff filled in the questionnaire, giving us a response rate of 54%. In November 2010, we sent the questionnaire to 1,525 C and D level staff members. This time we got a lower response rate of 33% – 500 respondents filled in the questionnaire.

Based on this electronic survey of the service, we would like to formulate a number of hypotheses about the significance of an anti-corruption training course as part of an anti-corruption policy. An answer to this question could help us organise a more targeted anti-corruption policy in the future.

### Characteristics of people who did not attend the training course

Although attendance at the anti-corruption training course was compulsory, 6.4% of respondents (70) did not attend it.<sup>2</sup> Of those, 24 were men (34.3%) and 23 were women (32.9%). Twenty-three respondents did not fill in their personal details. The reasons for non-participation varied from being on leave, to approaching retirement age, and so on. We have ascertained that length of service was a determining factor for non-participation in the course. Staff who had been working at the Customs and Excise service for a very short time (less than a year) and staff who had worked there for a very long time had statistically lower participation rates in the training course (Pearson Chi-square <0.000). This could be explained by the fact that recent appointees are required to undertake a compulsory training course for new entrants. Participants who have been with the Service for many years more commonly work part-time, or may be reaching pension age so they no longer take part in training courses.

It is more interesting to investigate (see Table 1) whether there is a relationship between the members of staff who did not participate in the course and previous experience of corruption situations. We found non-participation in the training course to be linked to previous experience of corruption situations, and that the relationship is significant (Chi-square: 0.043).

Table 1: Corruption experience table

	Percentage that have come into contact with corruption and took the course (%-N)	Percentage that have come into contact with corruption and did not take the course (%-N)
Never	91.9 (159)	8.1 (14)
A few times a year	93.3 (280)	6.7 (20)
Several times a year	93.4 (171)	6.6 (12)
Monthly	69.2 (9)	30.8 (4)
Weekly	91.7 (11)	8.3 (1)
Daily	100 (7)	0.0 (0)
Total	100.0 (663)	100.0 (51)

Chi-square: \*<0.05.

### Anti-corruption training and knowledge of the corruption phenomenon

92.4% (839) respondents thought they already had a clear picture of what corruption was before the training course started. However, we observed that 47% (372) of the respondents reported that they gained more insight into what corruption means.

Statistically, we did not determine any differences with regard to gender, number of years’ service and whether the training was perceived as helpful. In other words, men’s and women’s evaluation of the training course was the same. Younger employees did not judge the training course to be more useful than older employees. Furthermore, there was no difference in evaluation of the training course between staff who had already encountered corruption during their career and those who had and those who had not.

The respondents were given the opportunity to comment further on the subject of *gained more insight*

or *not*. Around 100 respondents provided an explanation of why they answered positively. An equal number of respondents explained why they had not gained more insight. Although the answers varied, we were able to distinguish the following three categories of answers from a qualitative perspective. Respondents stated that the concept of corruption became clearer during the training session and that they previously had too narrow an understanding of corruption, had no awareness of the different forms that corruption can take in practice, and that corruption in an organisation is the result of a process of standards becoming blurred, which begins with the acceptance of small gifts. A second category of answers illustrated that the meaning of corruption in criminal terms was explained, particularly the difference between the concepts of active and passive corruption. The third category of answers referred to the discussion of practical examples, and of bringing them out into the open. The practical approach and the opportunity to discuss practical experience offered the staff more insight into the phenomenon of corruption. The examples given by colleagues resulted in an increased collective awareness of the fact that the organisation is not free from the threat of corruption.

Respondents who did not gain additional insights reported that, because of their education and years of work experience, they had a good knowledge of what corruption means. Several commented that the course was too short in terms of time, too vague, and not practical enough. In summary, it is evident that this group of respondents did not evaluate the course negatively but were already sufficiently familiar with the concept.

During the course, many different aspects of how to prevent corruption within an organisation arose, such as ethical ways of dealing with gifts, the ethical obligation to report corruption, weak spots within the organisation (leadership, structure, culture, monitoring), the role of neutralisation techniques when dealing with organised crime, communication methods, and the depiction of situations susceptible to corruption through the use of role play.

Table 2 below shows how useful the participants found the different components of the course.

*Table 2: Usefulness of the anti-corruption training course*

<b>Component of the course</b>	<b>Not useful at all (%-N)</b>	<b>Limited usefulness (%-N)</b>	<b>Occasionally useful (%-N)</b>	<b>Useful on a daily basis (%-N)</b>	<b>Not applicable (%-N)</b>
Corruption legislation	12.6 (88)	43.5 (303)	23.7 (165)	6.9 (48)	13.2 (92)
Ethics re: gifts	11.9 (83)	32.8 (229)	29.4 (205)	7.3 (51)	18.6 (130)
Ethics re: the obligation to report corruption	10.7 (74)	38.0 (262)	28.6 (197)	5.2 (36)	17.4 (120)
Weak spots (leadership, structure, culture, monitoring)	11.7 (80)	31.2 (214)	28.4 (195)	15.0 (103)	13.7 (94)
Neutralisation techniques	14.9 (102)	33.6 (230)	26.0 (178)	7.7 (53)	17.7 (121)
Explanation about proper communication	9.5 (65)	27.6 (189)	31.8 (218)	22.6 (155)	8.6 (59)
Role play: depiction of situations	31.2 (216)	28.6 (198)	21.7 (150)	5.9 (41)	12.6 (87)

The legislation on corruption, the ethics of the obligation to report corruption and the section on neutralisation techniques were regarded as less important by the respondents. The limited interest in the obligation to report corruption is most striking, because this is a problem within the organisation and because the respondents thought that a clear whistleblowers' procedure was one of the most important measures in fighting corruption.

The respondents found the discussion about the weak spots in the organisation to be more useful. The subjects covered included structure, culture, leadership, internal control, and informal control of colleagues. Around a third of the respondents reported that they sometimes think about the 'Ethics re: gifts' element when doing their jobs. The discussion about proper communication skills, conveying

difficult messages and dealing with aggression were found to be useful by the majority of respondents. More than 20% indicated that they apply these skills daily. On the other hand, the majority of respondents dismissed the idea of using role play in communication skills training.

## Experience of corruption after the course

We asked the respondents whether, following their attendance on the training course, they had encountered what in their opinion were corrupt situations. Of the 707 respondents who answered this question, 14.9% (105) reported that after the training session they had come in contact with one or more situations that could be regarded as corrupt. Those who declined to answer this question represented 35.8% or 394 of the respondents. C and D level staff (support level) did not report more corruption than A and B level staff. The respondents were given the opportunity to expand further on their answers with a brief description of the situation. Eight respondents reported that money was offered to influence a decision. An invitation to visit a restaurant was reported by nine respondents. The offer of business gifts was described as problematic by 17 respondents. Ten respondents said that superiors (direct line managers) gave a broad interpretation of their discretionary powers to favour certain companies, and one person referred to the overly liberal political leadership which allowed ‘fraudulent’ companies to ‘get off scot-free’.

Our survey also shows that the respondents deal with corruption in different ways.

Of the 105 respondents who had come into contact with corruption, 32 reported that they had done nothing about it, even though it was strongly emphasised during the training course that *reporting* is the most important part of an efficient anti-corruption policy. Twenty-six out of the 105 staff warned the person that their behaviour and their corrupt proposition were unacceptable. Thirteen reported the incident to their line manager. What is striking is that 12 respondents reported that they told a more senior manager about it, rather than their line manager. This ties in with the comments by 10 respondents that their line managers are too closely involved or do not want to take action against members of their own team. Finally, we can report that we have established no differences between staff at levels A, B, C and D.

## Trust in professional groups

Table 3 shows that politicians were overwhelmingly regarded as the most vulnerable group. More than half of the respondents believed that politicians are at great risk. Magistrates came second, followed by private companies. The police came in fourth place, closely followed by the Customs and Excise service. It is striking that the respondents judged their own organisation to be just as vulnerable as the police. If we compare these results with the Transparency International Corruption Perception Index, we can see that, in its research, the police lead by a large margin. Of course, theirs is worldwide data. In this case, the results are limited to Belgium. Traders and small independent businesses came last. Doctors and the medical professions, and teaching staff were viewed as limited risk groups.

Table 3: Trust in professional groups

Who runs the risk of being corrupt	Very high risk (%-N)	High risk (%-N)	Limited risk (%-N)	No risk (%-N)
Politicians (87-13)	54.8 (401)	32.9 (241)	10.8 (79)	1.5 (11)
Magistrates (65-35)	26.9 (197)	38.8 (284)	31.7 (232)	2.6 (19)
Traders and small independent businesses (50-50)	15.2 (111)	34.7 (254)	45.9 (336)	4.2 (31)
Customs and Excise (50-50)	13.1 (96)	37.3 (273)	46.7 (342)	2.9 (21)
Private companies (61-39)	17.9 (131)	44.5 (326)	35.8 (262)	1.8 (13)
Police (55-45)	14.8 (108)	41.8 (306)	40.7 (298)	2.7 (20)
Teaching staff (8-82)	1.6 (12)	6.0 (44)	66.5 (487)	25.8 (189)
Doctors & medical professions (19-81)	3.0 (22)	15.6 (114)	65.2 (477)	16.3 (119)

## Trust in colleagues

72.2% (212) of respondents saw themselves as always behaving appropriately; and 24.4% (175) saw themselves as mostly behaving appropriately when it comes to corruption. That means that 3.1% (24) of the respondents are doubtful as to whether what they are doing is appropriate. If we look at perceptions of contract versus permanent officers, 86.6% (610) think that contract officers do not behave more appropriately than permanent members of staff. Half the respondents (357) considered that the more highly educated staff are sometimes more trustworthy than the less educated ones. And 36% (258) thought that more highly educated staff are no more trustworthy than the less educated. Just under 30% (212) of the respondents always trust their close colleagues. Half (364) of the respondents said they trust their close colleagues most of the time. It is striking that 19.5% (140) trust their colleagues occasionally or never, and that 47.8% (342) of the respondents believe that younger colleagues are frequently more trustworthy than older colleagues. Of 533 respondents, that is, 74.4%, trust their line manager always or most of the time.

We can therefore conclude that the respondents have a relatively high level of trust in themselves, in their immediate colleagues and in their line managers, although a quarter of the respondents trust their line manager occasionally or never (183). Women, young people, more highly educated people and contract staff are not regarded as much more trustworthy than men, older people, less educated people and permanent staff.

Table 4 below gives an overview of the respondents' trust in themselves and their colleagues.

Table 4: Trust in oneself and/or colleagues

When it comes to corruption...	Always (%-N)	Most of the time (%-N)	Occasionally (%-N)	Never (%-N)
I trust my close colleagues	29.6 (212)	50.8 (364)	13.4 (96)	6.1 (44)
I regard myself as behaving appropriately	72.2 (517)	24.4 (175)	1.7 (12)	1.7 (12)
I trust my line manager	34.5 (247)	39.9 (286)	17.2 (123)	8.4 (60)
Women are more trustworthy than men	5.9 (42)	21.2 (152)	43.6 (312)	29.3 (210)
Younger colleagues are more trustworthy than older colleagues	3.9 (28)	23.5 (168)	47.8 (342)	24.9 (178)
More highly educated colleagues are more trustworthy than less educated colleagues	1.8 (13)	12.3 (88)	49.9 (357)	36.0 (258)
Contract officers are more trustworthy than permanent officers	2.0 (14)	11.5 (82)	47.6 (341)	39.0 (279)

Gender appears to have no bearing on more or less trust in oneself, colleagues and superiors (see Table 5). The exception to this is the view that women are more trustworthy than men. If we take the question about men and women and link it to the gender of the respondents, we can establish that men are slightly less convinced than women that *women are mostly more trustworthy than men*. The responses showed that 36.86% of men (101) are certain that women are never more trustworthy than men, while around a quarter of women (29) believe that they are never more trustworthy. Women therefore have a slightly more positive image of themselves.

Table 5: When it comes to corruption, women are more trustworthy than men

	When it comes to corruption, women are more trustworthy than men: (%-N)				
	Always	Most of the time	Occasionally	Never	Total
Man	3.4 (13)	16.8 (65)	43.8 (170)	36.1 (140)	100.00 (274)
Woman	8.1 (20)	29.8 (74)	41.1 (102)	21.0 (52)	100.00 (124)

Chi-square: the differences between men's and women's perceptions are statistically significant at level:  $p < 0.001$ .

Rank does not have any influence on trust in colleagues and superiors either. However, it is striking that C and D level staff more frequently stated that they have doubts about themselves (see Table 6).

*Table 6: When it comes to corruption, I regard myself as behaving appropriately*

	<b>When it comes to corruption, I regard myself as behaving appropriately: (%-N)</b>			
	<b>Always</b>	<b>Most of the time</b>	<b>Occasionally</b>	<b>Never</b>
Level A	76.4 (107)	21.4 (30)	0.7 (1)	1.4 (2)
Level B	74.2 (210)	23.0 (65)	0.4 (1)	2.5 (7)
Level C	66.2 (96)	31.7 (46)	1.4 (2)	0.7 (1)
Level D	71.4 (60)	22.6 (19)	6.0 (5)	0.0 (0)

Chi-square: the differences in perception based on rank are statistically significant at level:  $p < 0.05$ .

## **What people consider to be appropriate**

The respondents were given six statements which they were required to evaluate as being corrupt or not corrupt. Our aim with this question was to get a feel for how they define corruption. The respondents were also given the opportunity to expand on their answers. Table 7 below shows that of the respondents, 407, or 37%, concurred with the criminal law definition. The consideration aspect clearly plays an important role, judging from the additional contributions given by the respondents. The consideration does not always have to take material form. ‘It can also be about encouraging or securing promotions, for example’, one respondent said. Several respondents referred to the blurring of standards: ‘you start with something small but that can quickly escalate until you get a system you get tangled up in’.

For the majority of respondents, the value of what you get does not matter. Only 23.2% (255) stated that the value of the gift plays a role in whether a situation is corrupt or not. ‘The value is irrelevant. It is the intention and the consideration acquired that makes a transaction corrupt’, one of the respondents stated. Another respondent said, ‘it’s OK to accept a bottle, if you get something like that, if nothing is expected in return. But accepting a ticket for the Diamond Games is going too far’. ‘Whatever is given, I think that the person giving the gift always has an advantage in mind,’ a third person said. One respondent stated that the value of what you get as a customs official depends on your rank.

Concealing from your colleagues the fact that you have received something is regarded as corruption by 17.2% (189) of the respondents. It is not fair, it damages trust, it is underhand, and so on, a number of respondents stated. One person said that not telling colleagues very likely shows that, in some way, you sense that accepting the gift was not above board.

In answer to the question about whether it is corrupt to do something legal for a company which you are paid for subsequently, a number of people said that sometimes you have to be able to do something extra without any consideration. ‘Equal treatment is important’, some said, ‘otherwise you are already distorting competition at the very least’. It is notable that “only” 17.8% of respondents found this to be corrupt. Presumably the fact that the gift is only offered after a service or a service in return has been given has something to do with it.

The acceptance of New Year’s gifts during that period of the year remains a point of discussion. Six hundred and fifty-six, or 59.6% of respondents endorsed the view that a New Year’s gift does not count as corruption. In the open questions, a number of respondents went into more detail about this. Four respondents confirmed that, as far as they are concerned, this is not corruption. ‘In principle, this is not corruption’, said another, ‘but it is definitely risky’. A number of people indicated that they feel the risk is abating; receiving New Year’s gifts has sharply declined in recent years.

Table 7: *In my opinion, corruption is...*

Statement	Percentage that judge the statement to be corrupt (%-N)	Percentage that judge the statement not to be corrupt (%-N)
In my opinion, corruption is: a person in a public service role requesting or receiving an offer, a promise or an advantage of any nature whatsoever in exchange for preferential treatment. It makes no difference to me whether that preferential treatment consists in processing a file more quickly, lowering excise duty or verifying goods that in principle cannot be approved. Bribery is bribery.	37.0 (407)	63.0 (694)
The value of what you receive matters: getting a bottle from a company is different from being invited to a business lunch or receiving a ticket for the Diamond Games.	23.2 (255)	76.8 (846)
If you receive something and do not tell your colleagues about it, that is corruption.	17.2 (189)	82.8 (912)
None of these three statements reflects my understanding of corruption. For me, corruption is: ...	39.4 (434)	60.6 (667)
If you do something for just one company and it is not illegal, such as processing a file more quickly, that is not corruption, even though you receive something for doing it.	17.8 (196)	82.2 (905)
If you receive something from a company in the New Year period, that is not corruption.	40.4 (445)	59.6 (656)

Table 8: *How often do you come in contact with corruption?*

How often do you come into contact with corruption?	Percentage that have come into contact with corruption and took the course (%-N)
Never	25.1 (173)
A few times a year	43.6 (300)
Several times a year	26.6 (183)
Monthly	1.9 (13)
Weekly	1.7 (12)
Daily	1.0 (7)
Total	100.0 (688)

Table 8 above shows that a quarter (183) of the respondents reported that they come into contact with behaviour that can be regarded as corruption several times a year. Three hundred (43.6%) of the respondents come into contact with corruption once a year. Only 25.1% (173) have never come into contact with corruption.

## Causes of corruption

Of the respondents, 34.4% believed that ‘a few bad apples in the service’ bear substantial responsibility. About a quarter of respondents stated that businesses exert strong pressure and that a lack of leadership is a cause of corruption. Only a limited number of respondents touched upon the following issues: the officials earn too little, we are not up to speed with the rules of conduct and we work on our own too much.

Table 9 below shows the most significant causes of corruption.

Table 9: Causes of corruption

	Percentage that do not see it as a cause of corruption (%-N)	Percentage that see it as a cause of corruption (%-N)
A few bad apples	65.7 (723)	34.4 (378)
Businesses exerting strong pressure on Customs	75.6 (832)	24.4 (269)
Working alone too much without consultation with colleagues	91.6 (1008)	8.4 (93)
Unclear structure	80.5 (886)	19.5 (215)
Rules of conduct not known	92.4 (1017)	19.5 (215)
A lack of leadership within the organisation	74.7 (822)	25.3 (279)
No external monitoring of customs activities	85.8 (945)	14.2 (156)
There is no penalty afterwards	85.9 (946)	14.1 (155)
There is no structure for reporting corruption	86.3 (950)	13.7 (151)
Officials earn too little	91.6 (1009)	8.4 (92)

If we look at the reactions given to the open answer option ‘other’, some of the respondents described a different cause, while other respondents seized the opportunity to write further remarks to go with their chosen answer. We have divided the 54 reactions into a number of categories. These give some idea of what is going on within the Customs and Excise service.

**Blurring of standards.** The blurring of standards was mentioned eight times as a possible cause of corruption. It is difficult to determine what exactly this blurring of standards means and whether in a number of cases it coincides with collusion or with the urge to make financial gain. Here is an illustration of the reactions: these are increasingly common practices, both among companies and among the customs service, and they are passed on from generation to generation. If, during your training as a fledgling customs officer, you encounter a culture of lining your own pocket, there is a strong chance that later in your career you will adopt these practices and, what’s more, will consider them to be normal. This is a ‘blurring of standards that has gone on for years’. ‘The culture within the organisation is the chief cause.’

**Leadership.** There were 15 comments about the limited leadership from the top of the organisation. The problem, these respondents said, lies at the highest echelons of the organisation. The most senior figures do not set a very good example.

**Collusion.** There were also frequent observations that officials and companies are working in too close cooperation. Respondents called this collusion or a dishonest relationship (in this case, between official and company) to the detriment of a third party. We can illustrate this problem with a number of reactions: ‘for some people in our service, the economic actors have become “friends”’. ‘The upper echelons no longer know about their own service and are chasing after the companies instead of standing behind their staff.’ ‘There is too close contact between customs officials and economic actors.’ ‘Both those at the top and the small fry in strategic positions could easily be targets for dodgy deal makers.’ One respondent said that many fines have been reduced or waived. He/she suggested taking the prosecution policy outside of the Customs and Excise service but not to the justice system. This relationship between Customs and business is becoming increasingly commonplace. One of the respondents referred to the influence of associations to which both businesses and members of the customs service belong. What type of associations these are is not made clear.

**Political pressure.** One respondent referred to the politicisation of the service. Political pressure is exerted on certain sensitive files, such as those of the diamond sector or multinationals. People also clearly feel that the port of Rotterdam is a competitor.

**Monitoring and penalties.** A number of respondents reported that the current monitoring and penalty system does not work. The following reactions illustrate this: ‘There are no evaluation rules.’ ‘As a boss, your hands are tied. When the examining magistrates intervene, they block disciplinary files.’ ‘Corruption is not penalised’, said one of the respondents. ‘Only the little people at the bottom are punished.’ ‘Dispute records can be directed or manipulated by external bodies.’

**Whistleblowers’ procedure.** Two respondents reacted negatively to whistleblowing: ‘It always turns out badly for the whistleblower’. Another respondent clearly supported a different view: ‘Now make a commitment finally to internal or independent external monitoring and ensure that a framework is established as quickly as possible within which the whistleblower can have his/her say!’.

**Financial gain.** The culture of lining one’s own pocket came up a number of times.

**Unclear legislation: the legislation is complex.** Responses included references to: structure; only defined tasks; too many contingency procedures; too little training about the importance of certain tasks.

We thought it would be worthwhile to examine to what extent staff who encounter corruption have a different view of the causes of corruption from those who rarely or never come into contact with corruption.

Table 10: Differing views about corruption

Have you already encountered corruption?	Possible causes of corruption (%-N)	Not causes of corruption (%-N)
	<i>A few bad apples</i>	
Never	47.4 (82)	52.6 (91)
A few times a year	58.7 (176)	41.3 (124)
Several times a year	55.7 (102)	44.3 (81)
At least monthly	61.5 (8)	38.5 (5)
Weekly	41.7 (5)	58.3 (7)
Daily	71.4 (5)	28.6 (2)
	<i>Businesses exerting strong pressure on Customs**</i>	
Never	27.7 (48)	72.3 (125)
A few times a year	39.7 (119)	60.3 (181)
Several times a year	45.9 (84)	54.1 (99)
At least monthly	56.5 (13)	53.8 (7)
Weekly	66.7 (8)	33.3 (4)
Daily	42.9 (3)	57.1 (4)
	<i>Working alone too much without consultation with colleagues</i>	
Never	8.7 (15)	91.3 (158)
A few times a year	13.7 (41)	86.3 (259)
Several times a year	16.9 (31)	83.1 (152)
At least monthly	7.7 (1)	92.3 (12)
Weekly	16.7 (2)	83.3 (10)
Daily	42.9 (3)	57.1 (4)
	<i>Unclear structure**</i>	
Never	23.1 (40)	76.9 (133)
A few times a year	29.3 (88)	70.7 (212)
Several times a year	41.0 (75)	59.0 (108)
At least monthly	38.5 (5)	61.5 (8)
Weekly	25.0 (3)	75.0 (9)
Daily	57.1 (4)	42.9 (3)

Have you already encountered corruption?	Possible causes of corruption (%-N)	Not causes of corruption (%-N)
<i>Rules of conduct not known</i>		
Never	10.4 (18)	89.6 (155)
A few times a year	10.3 (31)	89.7 (269)
Several times a year	16.9 (31)	83.1 (152)
At least monthly	7.7 (1)	92.3 (12)
Weekly	8.3 (1)	91.7 (11)
Daily	28.6 (2)	71.4 (5)
<i>A lack of leadership within the organisation***</i>		
Never	27.7 (48)	72.3 (125)
A few times a year	36.7 (110)	63.3 (190)
Several times a year	54.1 (99)	45.9 (84)
At least monthly	69.2 (9)	30.8 (4)
Weekly	58.3 (7)	41.7 (5)
Daily	71.4 (5)	28.6 (2)
<i>No external monitoring of Customs activities*</i>		
Never	17.9 (31)	82.1 (142)
A few times a year	22.0 (66)	78.0 (234)
Several times a year	24.6 (45)	75.4 (138)
At least monthly	38.5 (5)	61.5 (8)
Weekly	41.7 (5)	58.3 (7)
Daily	57.1 (4)	42.9 (3)
<i>There is no penalty afterwards***</i>		
Never	17.3 (30)	82.7 (143)
A few times a year	15.7 (47)	84.3 (253)
Several times a year	35.0 (64)	65.0 (119)
At least monthly	46.2 (6)	53.8 (7)
Weekly	33.3 (4)	66.7 (8)
Daily	57.1 (4)	42.9 (3)
<i>There is no structure for reporting corruption**</i>		
Never	16.8 (29)	83.2 (144)
A few times a year	18.7 (56)	81.3 (244)
Several times a year	30.1 (55)	69.9 (128)
At least monthly	38.5 (5)	61.5 (8)
Weekly	16.7 (2)	83.3 (10)
Daily	42.9 (3)p	57.1 (4)
<i>Officials earn too little</i>		
Never	13.9 (24)	86.1 (149)
A few times a year	12.0 (36)	88.0 (264)
Several times a year	14.8 (27)	85.2 (156)
At least monthly	0.0 (0)	100.00 (13)
Weekly	25.0 (3)	75.0 (9)
Daily	14.3 (1)	85.7 (6)

Chi-square: (\*) the differences in importance of measures to dissuade corruption are statistically significant at level: p<0.05\*=p<0.01\*\*=p<0.001\*\*\*.

Table 10 above shows the response categories for the 10 causes of corruption we asked about, split into experience or no experience of corruption. The experience of corruption shows how often a member of staff encounters corruption. The absolute numbers on which our findings are based are given in brackets. The causes ‘businesses exerting pressure’, ‘a lack of leadership’, ‘no external monitoring’, and ‘there is no penalty afterwards’ are statistically significant (p<0.05 or higher).

Staff reported various causes of corruption within the Customs and Excise service. Our analysis shows that ‘experience of corrupt situations’ is the variable linked most closely with designating causes of corruption. Gender and number of years’ service are weaker indicators of which cause a respondent gives for corruption within the Service.

Staff who encounter corruption while doing their jobs described its causes in different words and have a more outspoken opinion about them than colleagues who reported that they do not encounter corruption. The more frequently a member of staff had encountered corruption, the more he or she stated that the exertion of pressure by businesses is a cause of corruption. In addition, the fact that a penalty fails to materialise when corruption occurs was seen as a significant cause. Lastly, the lack of leadership within the organisation and the absence of external monitoring were both seen as causes of corruption within Customs. This relationship is extremely meaningful: the group of staff who encounter corruption cite significantly more the lack of leadership and no external monitoring as causes of corruption.

## Importance of anti-corruption measures

Table 11: Anti-corruption measures

In your opinion, which measures could have a dissuasive effect on corruption?	Importance of measure on a scale from very important to not important (1 = very important; 10 = not important)									
	1	2	3	4	5	6	7	8	9	10
Whistleblowers’ charter	22.8	10.9	12.1	12.6	9.8	8.6	7.4	4.1	4.7	6.9
Anti-corruption training during recruitment	21.8	12.8	7.3	8.5	18.8	9.2	7.6	4.5	4.3	5.4
Simpler disciplinary procedure	11.1	19.5	11.6	10.4	9.7	12.6	13.0	8.8	2.1	1.4
Stricter disciplinary penalties	4.0	12.4	19.9	8.5	6.9	10.1	10.1	14.7	11.1	2.6
Rewarding good behaviour	12.8	11.9	7.1	8.6	7.6	7.9	14.5	9.8	13.8	5.5
Intervention by the police and public prosecutor	5.9	5.0	7.9	15.9	8.6	6.2	10.2	10.9	14.7	14.7
Better knowledge of rules of conduct	9.2	11.8	12.8	9.2	8.2	8.2	7.8	9.5	17.5	5.7
Anti-corruption initiatives during officers’ careers	1.0	7.4	10.0	10.9	13.3	24.9	13.1	8.3	7.8	3.3
Encouraging social monitoring	2.6	3.6	6.4	10.9	11.3	9.4	11.6	23.4	13.5	7.1
Higher pay	9.0	4.2	4.7	4.4	5.3	3.2	4.7	5.8	10.9	47.8

Table 11 above shows that the vast majority of respondents think it is extremely important to have a whistleblowers’ charter and to offer anti-corruption training during recruitment. Of the respondents, 33.7% see the introduction of a whistleblowers’ charter and a structure for reporting corruption as the most important or second most important measure. Anti-corruption training during recruitment is one of the two most important measures for 34.6% of respondents. It is notable that simplifying disciplinary procedures came in as the third most important measure, and was considered more important than the application of stricter disciplinary penalties. 30.6% of respondents agreed with the statement that a simpler disciplinary procedure could help to prevent corruption, while only 16.4% judged stricter penalties to be the most important or next most important measure. Rewarding appropriate behaviour, anti-corruption initiatives during officers’ careers, and intervention by the police and public prosecutor are clearly seen as less effective ways of preventing corruption. A striking observation is that an exceptionally small number of respondents think that encouraging social monitoring on the shop floor is a good solution. Only 6.2% think this is a very important measure. Nor is higher pay considered to be a measure that will impede corruption.

Statistically, we cannot differentiate between staff who have come into contact with corruption in the past and staff who have not yet encountered it. However, we can observe significant differences based on the respondents' level in the organisation. A and B level staff attach notably more importance to simplifying disciplinary procedures than C and D level staff (Chi-square:  $p < 0.001$ ). Anti-corruption training during recruitment is judged to be more important by B, C and D level staff than A level managers (Chi-square:  $p < 0.05$ ). The picture is the same for rewarding appropriate behaviour as a method of preventing corruption. Staff at levels C and D find this more important than staff at levels A and B (Chi-square:  $p < 0.05$ ). Familiarising staff with the rules of conduct is judged to be more important by A and B level staff than by C and D level staff (Chi-square:  $p < 0.05$ ).

One hundred and fourteen respondents answered the question about whether they had further suggestions for preventing corruption. We also grouped these answers into a number of themes. Most of the suggestions referred to leadership qualities in the higher level managers. Various respondents thought that managers should take action more quickly against staff who do not behave appropriately. Secondly, they thought that it is important that managers set an example, and that their position as role models is coming under increasing pressure. Hence a number of respondents suggested avoiding political influence and making a clear distinction between economic interests and the monitoring powers of the Customs Service. In concrete terms, clear rules should be established, along with a clear vision of the role that the Service needs to play as regulator of the economy. A good illustration of this was given by a respondent who warned about '*favouring some firms under the guise of customer friendliness*'.

The introduction of periodic evaluation of officials, setting up an internal audit or internal monitoring by an independent body was suggested. In addition, it was suggested that there should be stricter and more monitoring of companies which are often not acting as they should.

With regard to the HR policy, a number of comments were made about the system of organising overtime, which can give rise to abuse.

## Conclusions

On the basis of the survey, we can draw certain conclusions about the importance of an anti-corruption training course.

The aim of the anti-corruption training course was to raise awareness. The anti-corruption policy of the Customs Service illustrates its choice to place the individual responsibility of the employee in pole position. Skills addressed during the anti-corruption training course were: accentuating the feeling of responsibility; tackling the pitfalls of neutralisation techniques; and motivating staff to report corruption. This kind of anti-corruption training places a strong emphasis on the individual responsibility of the employee, and not on the group effect. This is further strengthened by grouping participants at random rather than training a set group of colleagues. Like other researchers, we consider these tools, which are targeted at the individual perpetrator, to be necessary but not sufficient. If we compare the policy initiatives with the causes of corruption cited by researchers, the first thing we notice is that an anti-corruption training course has no effect on a number of causes of corruption, such as pressure from the private sector, unclear regulations or lack of leadership. However, in this case, the anti-corruption training course had a significant effect.

During the various phases of the research it became clear that a targeted anti-corruption policy can only be produced if people know enough about the specifics of how an organisation functions. We now know that the culture of the organisation, leadership, and informal social monitoring are clear points for improvement within the organisation. However, we still do not have enough information about, for example, the extent to which the culture of the past still lingers, the cause of the lack of leadership, and the universality of the lack of informal social monitoring, to be able to produce a more effective anti-corruption policy.

Lastly, we would like to point out the problem of collusion between the Customs and Excise service and the business world. Throughout the different research phases, what became most clear was that employees of the Customs and Excise service are in a difficult position. On the one hand they have the task of ‘protecting the financial interests of the Community by collecting and controlling import duties, excise and VAT. On the other hand the service must increase the competitive position of European companies’.<sup>3</sup> The employees feel that this second objective is given priority. The creation of an economically favourable climate is a key part of the Customs and Excise service policy and is reinforced by pressure from management and the private sector. We therefore wonder to what extent the relationship of collusion between the Service and the private sector presents the greatest risk.

## Endnotes

- 1 Also working on this training project were: Lieselot Bisschop, An De Coninck, Arne Dormaels, Jo Hellinckx, Fien Gilleir, Christina Pauwels, Lotte Smets, Stefanie Van der Burght, Gudrun Vande Walle and Gerwinde Vynckier.
- 2 In addition, 13 people emailed to tell us that they had not attended the course and therefore had not filled in the questionnaire. These people have not been included in the survey. The reasons these 13 people gave for not attending were: long-term illness, employment abroad, not having been invited, and not having had the opportunity yet to take the training course.
- 3 See: Missie administratie der Douane en Accijnzen (Mission of the Customs and Excise Service), <http://fiscus.fgov.be/interfdanl/nl/publications/missie.htm>.

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