



GUIDANCE NOTE

Integrating **Transparency, Accountability and Anti-Corruption** in Socio-Economic Impact Analysis, Needs Assessment and Response to the COVID-19 Pandemic



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As part of UNDP's Governance response to COVID-19, this Guidance Note was prepared by UNDP's Global Anti-Corruption Team, with inputs from regional anti-corruption and governance focal points and Country Offices.

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I. Background

a. Impact of the COVID-19 Pandemic on Society, the Economy, and Governance

The COVID-19 pandemic has brought chaos, uncertainty and supply chain disruptions to the global economy, impacted lives and livelihoods, and tested the resilience of governance systems, institutions and mechanisms in responding to the crisis. While the impact of the pandemic will vary from country to country, it is increasing poverty and inequalities at a global scale, making the achievement of the SDGs even more urgent¹. As highlighted by the UN Secretary-General's Report on the Impact of COVID-19, the pandemic is deepening already high levels of inequalities, exposing vulnerabilities in social, political and economic systems, which are in turn amplifying the impacts of the pandemic.

Impact on society

During the pandemic, the risks of leaving many behind from life-saving measures and recovery priorities are huge and damaging. According to the World Bank, 40-60 million people will be pushed into extreme poverty because of the economic shocks from COVID-19. The limited amount of resources and the urgency needed in responding to the crisis have created risks of further excluding or discriminating against many sections of society. In particular, the pandemic is hitting the poorest and most vulnerable and marginalised the hardest, and has an especially devastating impact on **gender equality**. This could be manifested through the gendered nature of the health workforce (comprised of 70% women but only 25% in senior roles), the disproportionate share of unpaid care and domestic work, gender-differentiated economic impacts, and the risks of gender-based violence or gender-based corruption.

The many forms of **inequalities** - from gender to income – are exacerbated during the COVID-19 pandemic, and they could further perpetuate power imbalances, as well as result in greater risks of petty bribery and other corrupt activities in order to access services, influence policymaking or decision-making, or gain undue preferential treatment. These further increase vulnerability to shocks.

Depending on the overall effect of COVID-19 on society and the perceived effectiveness of the authorities' response to the crisis, **trust in government institutions and political leadership** may be eroded. In particular, trust in the messaging from authorities is a critical part of a successful whole-of-government, whole-of-society response to the crisis. This response, at the same time, can be important not only in building **trust between citizens and the state**, by ensuring inclusivity, dialogue, grievance mechanisms, accountability, adherence to human rights and delivery, but also in building **interpersonal trust**, which enhances social cohesion, collective action, and the resilience of society².

Impact on the economy

COVID-19 has plunged the global economy into a recession, with huge declines in global trade, severe disruptions of global supply chains, shocks to both demand- and supply-side of the economy, and falling commodity prices. These have deep and complex consequences on **economic outcomes**, from growth and income, to investments, government expenditure, revenue, employment, wages and savings.

The ILO estimated that due to the COVID-19 pandemic, 1.6 billion workers in the **informal economy** – nearly half of the global workforce – were in immediate danger of having their livelihoods destroyed, with little to no savings and no access to social protection. In the tourism industry – one of the hardest hit by the pandemic – the World Tourism Organisation estimates a potential loss of \$910 billion to \$1.2 trillion in export revenues from tourism, and an estimated 100 and 120 million jobs at risk. With **businesses and smaller enterprises** facing serious disruptions, the share of the informal economy is also expected to increase.

¹ A UN Framework for the Immediate Socio-Economic Response to COVID-19

² Please see UNDP (2020) 'Strengthening social cohesion: Conceptual framing and programming implications'.

During times of uncertainty for individuals and businesses, the devastating economic impacts, with wider ramifications on society, may increase the risks of corrupt activities in both public and private spheres, such as bribery and kickbacks, fraud in service delivery and procurement processes, embezzlement of funds, and increase in illicit financial flows and money laundering.

Impact on governance institutions, systems and mechanisms

The COVID-19 pandemic has proven to be a huge test for states and government institutions to react and adapt to the crisis, enforce policies, and provide public services. Due to the urgent need to deal with the emergency crisis of the COVID-19 pandemic, some countries have relaxed safeguards on transparency, oversight and accountability mechanisms, such as trading compliance, procurement, and open access to data, for speed and flexibility under emergency protocols.

In addition, there has also been a tendency to withhold information or suspend measures designed for constructive engagement of multiple stakeholders in various governance processes during the COVID-19 pandemic. As a result, there is reduced **access to information** and **open data**, a shrinking **civic space**, an increase in **misinformation and disinformation**, reduced **participation and activism**, as well as the erosion of **confidence and trust between citizens and the state**. (However, it is worth noting that the increased reliance on digital technologies and social media have, in some contexts, increased the voices of civil society, communities and citizens, with tech-driven opportunities to engage citizens in anti-corruption efforts³.)

Because of the lack of sufficient accountability and oversight mechanisms in crisis response and recovery, **the risks of corruption and fraud significantly increase, and these have critical implications on society and the economy**. During the COVID-19 pandemic, the impact of corruption is being felt across healthcare service delivery, policymaking, procurement processes, and management of funds (including emergency health funds, social safety nets, and stimulus packages).

As Transparency International highlighted in its report '[Exploring post-COVID-19 trends and their impact on anti-corruption, governance and development](#)', **illicit financial flows** and **money laundering**, which are problematic even long before the COVID-19 pandemic, are causing devastating effects on public budgets, government effectiveness and inequality, with cash and proceeds of corruption stashed away in safe havens while states struggle to respond to the COVID-19 pandemic and meet the needs of all people.

Illustrating the devastating costs of corruption in the health sector

Even in normal situations, corruption in the health sector causes losses of **over US\$500 billion** every year. World Bank surveys show that in some countries, **up to 80%** of non-salary health funds never reach local facilities. According to Transparency International, bribery rates in hospitals and health facilities are **up to 14%**.

Cases of COVID-19-related corruption scandals can already be observed in countries across the world. The most vulnerable and marginalized populations, including the poor, women and children, suffer the most. It is clear that without addressing corruption risks in different areas, responses to the crisis may be undermined, and the impact of recovery measures may be limited.

³ Transparency International (2020) '[Exploring post-COVID-19 trends and their impact on anti-corruption, governance and development](#)'

Examples of the possible impact of the COVID-19 pandemic on society, the economy, and governance

		Examples of the negative impact	Examples of impact on anti-corruption
Society	Social cohesion, social contract and trust	<ul style="list-style-type: none"> Decreasing social cohesion and interpersonal trust Reduced trust and confidence in government institutions Reduced cooperation and collective action 	<ul style="list-style-type: none"> Reduced ability for collective action due to lack of trust Risks of undue preferential treatment in allocation of resources
	Poverty and inequality	<ul style="list-style-type: none"> Exacerbating poverty and inequality, hitting the poorest, most marginalized and vulnerable the hardest Growing inequality gap (e.g. income), but also including gender inequality 	<ul style="list-style-type: none"> Increase in petty corruption (e.g. to access public services) Increase in power imbalances due to wider inequality gap
	Access to information and fundamental freedoms	<ul style="list-style-type: none"> Increase in misinformation and disinformation Reduced access to information, freedom of information and open data Reduced space for civil society monitoring and reporting and independent media 	<ul style="list-style-type: none"> Lack of monitoring and oversight mechanisms to hold governments and private sector accountable Lack of feedback and grievance mechanisms for reporting corruption
Economy	Growth, welfare and the informal economy	<ul style="list-style-type: none"> Deep recession of the global economy Increased share of the informal economy Increase in levels of unemployment 	<ul style="list-style-type: none"> Disruption of global supply chains and ensuing shortages, resulting in incentives for corruption (e.g. bribery, kickbacks, embezzlement, money laundering, etc.)
	International support and development financing	<ul style="list-style-type: none"> Challenges to multilateralism Reduced coordination and cooperation amongst countries in global crisis response 	<ul style="list-style-type: none"> Lower prioritization of anti-corruption efforts, including prevention, enforcement, and advocacy
	Business integrity	<ul style="list-style-type: none"> Increased political and economic power of big tech companies Increased data privacy and security risks 	<ul style="list-style-type: none"> Risk of undue influence of the private sector in policy and regulatory processes Impact on democratic processes
Governance	State capacity	<ul style="list-style-type: none"> Weakened capacity of the state to respond to the crisis, adapt, function and deliver public services Worsening capacity in already fragile and conflict-stricken states 	<ul style="list-style-type: none"> Corruption risks in service delivery, procurement processes, management of funds, and policymaking Lack of coordination amongst government institutions and line ministries
	Checks and balances	<ul style="list-style-type: none"> Increased concentration of power of the central executive Weakening of oversight and accountability institutions 	<ul style="list-style-type: none"> Impunity and lack of accountability for corruption Increased opportunities and incentives for corruption
	Civil and political rights	<ul style="list-style-type: none"> Shrinking civic and media space Increased surveillance Retaliation against whistle-blowers 	<ul style="list-style-type: none"> Difficulty in engaging citizens in anti-corruption efforts Reduced mechanisms for social accountability

Adapted from Transparency International (2020) 'Getting Ahead of the Curve: Exploring Post-COVID-19 Trends and their Impacts on Anti-Corruption, Governance and Development'.

b. Transparency, Accountability and Anti-Corruption in the Socio-Economic Context of the COVID-19 Pandemic

COVID-19 is not just a health crisis and socio-economic crisis; it is also a governance crisis. In many countries, the COVID-19 pandemic has mostly been framed as a health crisis, a humanitarian crisis, or a socio-economic crisis. As such, many countries have responded to the health crisis by strengthening the delivery of health services, purchasing new medical supplies and equipment, and establishing health funds to support COVID-19 efforts. Many countries have also responded to the socio-economic crisis by providing social safety nets and economic stimulus packages⁴. However, there is increasing recognition that COVID-19 is far more than a health or socio-economic crisis; it is also a governance crisis, testing not only the resilience of governance systems and public sector institutions to adapt, function, and innovate in their delivery of public services, but also exposing underlying vulnerabilities in the social contract.

Although there is recognition that COVID-19 impacts governance systems, processes and institutions, existing socio-economic impact analyses have not specifically assessed the links between them. In some cases, context analyses within the briefs and reports mentioned transparency, accountability and anti-corruption issues in the context or situation analysis, particularly in relation to weakening rule of law, increased civil unrest and political instability resulting from COVID-19. However, these analyses do not provide a detailed assessment of the direct and indirect impact of corruption and the lack of transparency and accountability on COVID-19 response and recovery. As such, there is a need to assess corruption risks and integrate transparency, accountability and anti-corruption in COVID-19 socio-economic impact analyses.

With this background, UNDP organised two webinars⁵ to discuss transparency, accountability and anti-corruption in the context of the COVID-19 pandemic. In taking stock of the demand for knowledge guidance, the anti-corruption team in the Global Policy Network (GPN) found a high demand on the ground for a methodology for Country Offices to integrate transparency, accountability and anti-corruption into COVID-19 socio-economic impact analyses.

Two main issues emerged:

1. There is a lack of knowledge and guidance on how to integrate transparency, accountability and anti-corruption in socio-economic impact analysis. Most socio-economic analyses do not assess the impact of COVID-19 from a governance and anti-corruption perspective.
2. There is a lack of coordination between anti-corruption institutions and the institutions focusing on socio-economic aspects.

Thus, this guidance note seeks to address these two issues, by providing a methodology including examples of checklist questions on integrating transparency, accountability and anti-corruption in socio-economic impact analysis; and by bringing together the anti-corruption community and practitioners working on socio-economic impact analyses.

As the technical lead for the socio-economic response to the COVID-19 pandemic in the UN system, UNDP and its country offices (COs) worldwide are working to assess the socio-economic impacts of the COVID-19 pandemic on economies and communities to develop and implement effective strategies for COVID-19 response and recovery. The methodology for conducting the socio-economic impact analysis has been contextualized based on the realities of each country⁶.

⁴ See, for example, UNDP Position Note "[The Social and Economic Impact of COVID-19 in the Asia-Pacific Region](#)"

⁵ 1) UNDP Governance Community of Practice Webinar on "[Transparency, Accountability and Anti-Corruption during COVID-19 Crisis Management and Response](#)" (5 May 2020) and 2) UNDP COVID-19 Webinar Series: Webinar #36 "[Impact of corruption during the COVID-19 pandemic: implications for transparency, accountability and anti-corruption](#)" (20 May 2020)

⁶ Methodologies, for example, have considered some of these characteristics: remittance-dependent countries, natural resource-dependent countries, levels of human development in the country, Least Developed Countries, Small Island Development States, etc.

For example, some impact analyses conducted by UNDP COs have focused on shocks to the supply-side and demand-side of the economy; while others have focused on assessing the micro- and macro-level impacts of the pandemic. Some also analysed the impact by various themes: social aspects, economic aspects, and financial aspects; while others have conducted sectoral impact analysis on specific social and economic sectors. In addition, some COs have analysed direct vs. indirect effects, as well as short-term vs. long-term socio-economic impacts. As such, within this context, this guidance note seeks to integrate transparency, accountability and anti-corruption within the various types of impact analysis conducted by UNDP COs.

c. Objectives of the Guidance Note

As the world grapples with the crisis, there is urgency to connect health and humanitarian needs to social, economic and environmental wellbeing. The UN Framework for Socio-Economic Response to COVID-19 focuses on the needs and rights of the most vulnerable, over five pillars: (1) Health first: Protecting health services and systems during the crisis; (2) Protecting people: Social protection and basic services; (3) Economic response and recovery: Protecting jobs, small and medium-sized enterprises, and the informal sector workers; (4) Macroeconomic response and multilateral collaboration; and (5) Social cohesion and community resilience.

As the technical lead of the UN's socio-economic response, UNDP through the next phase of its Prepare, Respond and Recover offer, 'Beyond Recovery: Towards 2030', is helping decision-makers make choices and manage complexity during uncertainty in four integrated areas: **governance, social protection, green economy, and digital disruption**. These four integrated areas were identified and prioritized by UNDP by mapping immediate and emerging demands from our partners on the ground.

The main objectives of this guidance note are:

1. To contribute to the next phase of UNDP's COVID-19 crisis response, and in particular, to UNDP's technical lead role in the UN's socio-economic response by providing guidance on transparency, accountability and anti-corruption in socio-economic response.
2. To complement the UNDP Guidance Note on Transparency, Accountability and Anti-Corruption Service Offer for COVID-19 Response and Recovery.
3. To address the knowledge gap, as highlighted by the anti-corruption community, on how to integrate transparency, accountability and anti-corruption in socio-economic impact assessment.
4. To foster cooperation between the socio-economic and governance/anti-corruption practitioners on the implications of the COVID-19 crisis to ensure integrated responses in line with the 2030 Agenda.

d. Guiding Principles

The main guiding principles for integrating transparency, accountability and anti-corruption in socio-economic impact analysis are as such:

1. The checklist questions provided in this guidance note are **suggestions** for COs to consider. They are not prescriptions, and there is no one-size-fits-all solution.
2. The impact analysis needs to be **contextualised** based on the realities of the country, in terms of its enabling environment for transparency, accountability and anti-corruption.
3. The impact analysis should be a **collaborative effort** which seeks to engage multiple partners, and secure buy-in from major stakeholders, in order to have a sustainable impact.

Please note that this guidance note aims to highlight the major corruption risks and main issues related to transparency, accountability and anti-corruption. It does not pre-empt all the potential governance risks that may occur but provides guidance from an anti-corruption perspective on the major issues arising based on an overall assessment of the current situation concerning the COVID-19 pandemic.

II. Integrating Transparency, Accountability and Anti-Corruption in Socio-Economic Impact Analysis, Needs Assessment & Response to COVID-19

Assessing the impacts of the COVID-19 crisis on societies, economies and vulnerable groups is fundamental to inform and tailor the responses of governments and partners to recover from the crisis and ensure that no one is left behind in this effort. Without addressing corruption, opaque decision-making, and oversight and accountability, the effectiveness of responses to recover from the socio-economic impacts of COVID-19 may be undermined or limited. Thus, transparency, accountability and anti-corruption are essential for socio-economic response and recovery.

UNDP's COVID-19 crisis response, '**Beyond Recovery: Towards 2030**', builds on lessons learned from its early response and focuses on four specific areas of UNDP support: **governance, social protection, green economy, and digital disruption.**

In particular, UNDP is working to assess the socio-economic impacts of the COVID-19 pandemic on economies and communities. UNDP's policy and programme support on transparency, accountability and anti-corruption aims to contribute to the five pillars of the UN Framework for Socio-Economic Response to COVID-19, with the recognition that **effective and accountable governance systems and processes underpin progressive socio-economic change.**



Five Pillars of UN Framework for Socio-Economic Response to COVID-19	Examples of how transparency, accountability and anti-corruption affect each stream of work
<p>1  HEALTH FIRST: Protecting health services and systems during the crisis</p>	<p>Mitigating corruption risks in health services can ensure that people are not denied healthcare due to corruption. Putting in place oversight and accountability mechanisms can prevent fraud and corruption in health services, procurement, emergency funds, and policymaking.</p>
<p>2  PROTECTING PEOPLE: Social protection and basic services</p>	<p>Integrating anti-corruption measures across sectors (e.g. education, water, sanitation, etc.) can help ensure that basic services can be accessed by people without paying bribes or favours, and that budgets allocated for social protection are not diverted towards private gain.</p>
<p>3  ECONOMIC RESPONSE & RECOVERY: Protecting jobs, small and medium-sized enterprises, and the informal sector workers</p>	<p>Preventing conflict of interest and nepotism in hiring processes can ensure fairness, transparency and competition in employment. Promoting a fair business environment and business integrity practices can foster a level playing field for all businesses and accelerate economic recovery.</p>
<p>4  MACROECONOMIC RESPONSE AND MULTILATERAL COLLABORATION</p>	<p>Putting in place proper audit mechanisms in stimulus packages can deter corruption and fraud in fiscal responses, such as leakages of resources towards private gain. Ensuring fiduciary safeguards can also minimise corruption risks in budget support.</p>
<p>5  SOCIAL COHESION AND COMMUNITY RESILIENCE</p>	<p>Promoting access to information, openness and transparency can help build trust, cooperation and confidence between citizens and the state. Promoting inclusive civic engagement in governance processes, including monitoring budgets and reporting corruption, can help strengthen collective action and the social contract.</p>

To *build back better*, for resilient institutions, systems and people to reduce vulnerability to future crisis, UNDP's programming should emphasize:

- Strengthening the role of anti-corruption institutions as well as oversight and accountability mechanisms;
- Promoting social accountability and the role of civil society;
- Strengthening business integrity and promoting a fair business environment; and
- Harnessing the benefits of technology and innovation to enhance transparency and openness.

To integrate transparency, accountability and anti-corruption in social and economic needs assessment and response in the context of COVID-19, **three steps** should be taken:

Step 1. Assess the overall impact of transparency, accountability and anti-corruption on policies/processes, institutions and the overall enabling environment for transparency, accountability and openness.

Step 2. Assess the corruption risks in procurement processes, service delivery, health and emergency funds, and social safety nets and economic stimulus packages.

Step 3. Integrate transparency, accountability and anti-corruption in socio-economic response.

Step 1: Assessing the Overall Impact of Corruption on COVID-19 Response and Recovery

Due to the urgency in tackling COVID-19, there is a risk of neglecting transparency and accountability obligations to achieve speed and flexibility in COVID-19 responses, without proper oversight mechanisms. These have significant implications on socio-economic response and recovery, both **directly** on institutions, government policies, and social cohesion, and **indirectly** through the negative impact on ongoing anti-corruption efforts, as well as access to information and fundamental freedoms.

		Examples of implications
Direct impact	On institutions and state capacity	<ul style="list-style-type: none"> Undermining the legitimacy of the state and its institutions in responding to the crisis, and worsening state capacity in already fragile and conflict-stricken states Lack of coordination between line ministries and other government institutions Lack of coherence in approach to crisis response and recovery Lack of interaction and dialogue between citizens and the state Lack of transparency, openness and accountability in overall crisis management/response Disruption of public services and government functions during emergency protocols and crisis restrictions
	On rule of law, government policies and processes	<ul style="list-style-type: none"> Laws enacted without consultations, oversight or accountability mechanisms under emergency measures Lack of parliamentary, judicial or legislative oversight in crisis management and response Abuse of extraordinary powers and capture of oversight and accountability institutions Consolidation of power in the central executive Undue preferential treatment to selected groups, companies, businesses or sectors over others under emergency measures adopted by the government
	On social cohesion, social contract and trust	<ul style="list-style-type: none"> Erosion of trust and confidence among citizens, the state and the private sector Shrinking civic space and lack of civic engagement in governance processes or accountability mechanisms Weakening interpersonal trust among citizens Lack of mechanisms for citizens' feedback, grievance and conflict resolution
Indirect impact	On ongoing anti-corruption efforts	<ul style="list-style-type: none"> Increased incentives and opportunities for corruption during the pandemic Impunity and lack of accountability for corruption and abuse of power/office Disruption, suspension or reduction of investigation and enforcement of corruption cases Reduced engagement of citizens in anti-corruption efforts, prevention and advocacy Decreased prioritisation on anti-corruption compared with socio-economic or humanitarian priorities
	On access to information and fundamental freedoms	<ul style="list-style-type: none"> Restriction of freedom of expression and freedom to information Violation of human rights through discriminatory practices in COVID-19 responses Retaliation against whistle-blowers or lack of legal protection for whistle-blowers Shrinking space for civic and media space

Please refer to **Section III(a)** for checklist questions to guide the assessment of the overall impact of COVID-19 responses on transparency, accountability and anti-corruption.

Step 2: Assessing Corruption Risks in COVID-19 Management and Response

Throughout the COVID-19 pandemic, the impact of corruption is being felt across **procurement processes, health service delivery, the management of health and emergency funds,** and the provision of **social safety nets and economic stimulus packages.** Without sufficient transparency, oversight and accountability measures, corruption risks remain prevalent and limit the impact of COVID-19 responses.

	Key issues	Examples of corruption risks
Procurement processes	The procurement of medicines and supplies in health systems is one of the most vulnerable areas for corruption. Given that fast-track mechanisms are put in place to source essential goods and services, corrupt actors may capitalise on the global shortages in both medicines and medical supplies during COVID-19.	<ul style="list-style-type: none"> Specifications and TORs may be manipulated to favour suppliers Suppliers may bribe or provide favours to procurement officials to gain advantage in tender process Price gouging/demanding higher prices for products Procurement of products may occur without justifiable medical reason Nepotism during the bidding process
Health service delivery	As hospitals face increasing shortages in staffing, beds, ventilators, and other equipment, medical providers have difficult decisions to make about which patients to treat, who needs care the most, and the distribution of medicines and supplies. The government also holds the power to authorize and regulate the participation of the private sector in delivering urgent health services.	<ul style="list-style-type: none"> Bribes, favours or informal payments to access healthcare Abuse of power in selection of patients or distribution of medical equipment/supplies Overpricing from suppliers and retailers Bribes and favours to selectively license private laboratories, clinics and hospitals for administering tests, treatment, vaccinations, etc.
Management of health and emergency funds	Emergency funds to combat COVID-19 have been ramped up to support the healthcare system, economy and societal welfare, with rapid disbursements of large amounts of money around the world, distributed nationwide as well as among states, provinces and local communities.	<ul style="list-style-type: none"> Diversions, misappropriation or misuse of health funds towards private gain Embezzlement of donations made by citizens and special funds established by the government, companies or public-private partnerships
Social safety nets and economic stimulus packages	Many countries have put in place social safety nets and economic stimulus packages to support and protect individuals, households and businesses from the impact of COVID-19 and its disruptions to lives and livelihoods.	<ul style="list-style-type: none"> Undue preferential treatment to selected groups, communities, businesses, industries or sectors over others in the allocation of assistance, aid and stimulus measures Diversion, misappropriation or misuse of fiscal packages towards private gain

Please refer to **Section III(b)** for checklist questions to guide the assessment of various corruption risks on healthcare systems, procurement processes, management of funds, and social safety nets and stimulus packages.

Step 3: Integrating Transparency, Accountability and Anti-Corruption in Socio-Economic Response

Transparency, accountability and anti-corruption are essential for socio-economic response and recovery. Beyond integrating anti-corruption in the health sector, mitigating corruption risks in other sectors (e.g. education, water and sanitation, energy, customs and immigration, construction, food and agriculture, etc.) is crucial in minimising the socio-economic impact of the pandemic, strengthening the resilience of citizens and communities to build back better, and enhancing integrity in both the public and private sectors. Anti-corruption, rooted in SDG 16 to strengthen institutions and foster peaceful, just and inclusive societies, plays a crucial role in accelerating achievement of all the SDGs.

Strengthen institutions to integrate anti-corruption measures in sectors
<ul style="list-style-type: none">• Strengthen internal and external oversight and audit capacity, corruption risk assessment mechanisms, impact assessment, contracting and procurement processes etc. across sectors.
Use technology and innovation to promote transparency, accountability and integrity in sectors
<ul style="list-style-type: none">• Enhance public procurement systems, supply chain management, digital services, complaint handling, use of mobile apps/digital platforms to monitor services, etc.
Promote business integrity and collective action for a fair business environment
<ul style="list-style-type: none">• Address beneficial ownership issues, promote fair business environment, compliance programmes, due diligence processes, training and support to SMEs and start-ups on business integrity, etc.
Support social accountability, inclusion and participation of communities and civil society to enhance oversight
<ul style="list-style-type: none">• Strengthen social accountability in service delivery, procurement, oversight in policymaking, civic engagement in governance processes, and monitoring and evaluation of programmes.

Please refer to **Section III(c)** for checklist questions to guide the integration of transparency, accountability and anti-corruption in socio-economic response to COVID-19.

III. Checklist Questions to Integrate Transparency, Accountability and Anti-Corruption in Socio-Economic Impact Analysis of COVID-19

a. Assessing the Overall Impact of Corruption on COVID-19 Response and Recovery

Institutions and state capacity	<p>Have national oversight, audit or anti-corruption agencies or bodies been engaged and consulted in the development of the national COVID-19 response or recovery plans?</p> <p>Have national oversight, audit and anti-corruption agencies issued guidelines or directives for local or national government institutions about corruption risk management related to the COVID-19 emergency?</p> <p>Is there a clear, unified and coherent whole-of-government approach adopted by the national and local government ministries and agencies in crisis response and recovery priorities?</p> <p>Do clear rules on gender sensitive stakeholder representation exist in all key decision-making bodies to ensure gender equality and inclusive participation?</p> <p>Has the government suspended the enforcement of transparency and accountability mechanisms and limited public scrutiny in governance processes?</p>
Rule of law, government policies and processes	<p>Are the emergency powers implemented during COVID-19, as well as the laws and policies enacted under emergency measures, subject to oversight and accountability mechanisms, such as parliamentary, judicial or legislative oversight?</p> <p>Is there a provision in COVID-19 response and recovery plans for oversight by government bodies and civil society organisations?</p>
Social cohesion, social contract and trust	<p>Do impartial, accessible and fair mechanisms for feedback, grievance, conflict resolution and redress exist? Are these accessible to all stakeholders, including those with varying literacy abilities and ethnic groups and/or indigenous peoples that may speak different languages?</p> <p>Does national legislation provide for whistle-blower protection regarding COVID-19 related corruption and fraud? Are there digital platforms for whistle-blowers to submit reports?</p>
Anti-corruption efforts	<p>Has the government put in place business continuity plans to ensure continued anti-corruption enforcement, investigation, prosecution and prevention?</p> <p>Have ongoing governance and institutional reforms related to anti-corruption continued under emergency measures during the pandemic, or have they been suspended?</p> <p>Are there anti-money laundering systems and mechanisms in place to address COVID-19-related money laundering and illicit financial flows?</p>
Access to information and fundamental freedoms	<p>Has the government limited or suspended access to information or freedom to information laws under emergency protocols?</p> <p>Is the government providing the public with timely, accurate, coherent, consistent and accessible information on the spread of the pandemic as well as on the government's response to the pandemic?</p> <p>Is there an open data platform with adequate information needed to enable monitoring and oversight of the COVID-19 situation and government's response in the country?</p>

b. Assessing Corruption Risks in COVID-19 Crisis Management and Response

Service delivery	<p>Are there reporting mechanisms in place to report petty corruption or other misconduct in accessing healthcare or in deploying testing kits, ventilators and other medical equipment or supplies?</p> <p>Are there clear and transparent COVID-19 protocols, such as in diagnosis, treatment, and clinical care?</p> <p>Has the government taken steps towards digitalising public services in order to overcome COVID-19 disruptions and restrictions?</p> <p>Have key government institutions and line ministries conducted sectoral corruption risk assessments in the last three years? Is there a clear corruption risk management strategy in place?</p>
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Procurement processes	<p>Is there a legal framework to ensure transparency and accountability in procurement processes?</p> <p>Do the regulations on emergency procurement clearly define what conditions meet the criteria of an 'emergency' situation?</p> <p>Is there a clearly defined provision on the process of planning, tender, award and contract in regulations on emergency procurement, in particular regarding allowed cases of direct/negotiated contracting? Is the public procurement platform available publicly online with detailed information on announcements, bidders' profiles, and bids?</p> <p>Is there an open and transparent contracting process of medical supplies, equipment and personnel under an emergency situation?</p> <p>Has the government made available information on procurement, tendering and contracting of medical supplies, equipment, personnel, as well as on available stocks of supplies and equipment in hospitals? For example, preparation of documents/TORs, SOPs, guidance on bidding process, stock management, etc.</p> <p>Is there a quality assurance process which ensures that health products procured and supplied are of appropriate quality and will not expose consumers to avoidable risks?</p> <p>Do authorities provide access to the general public on information on procurement plans, procurement notices, contract awards, contracts, and contract amendments?</p> <p>Is there a monitoring and reporting platform for the public to report suspicions of corruption?</p>
Health and emergency funds, social safety nets, and economic stimulus packages	<p>Are there proper mechanisms or platforms to track the disbursement, receipt and use of emergency funds, health funds, donations, and other forms of aid?</p> <p>Is there open data on government budgets for civil society and public monitoring?</p> <p>Is the allocation of funding through different funding modalities (regular budget, extra-budgetary funds, trust funds, project finance) clear, open and transparent?</p> <p>Do the rules for the design and use of each of the funding modalities follow due process (such as legislative scrutiny, unity of budget, consultation of stakeholders etc.)?</p> <p>Are there reporting mechanisms in place to report corrupt activities, misconduct or fraud related to COVID-19 funds?</p> <p>Is the allocation and distribution of funds or support and stimulus packages to individuals, households and businesses clear and transparent?</p>

c. Integrating Transparency, Accountability and Anti-Corruption in Socio-Economic Response

Strengthening institutional capacities to implement anti-corruption measures	<p>Does the country have relevant anti-corruption legal and policy frameworks in place, including relevant laws, anti-corruption strategy/policy, monitoring and oversight mechanisms?</p> <p>Does the country have a functioning anti-corruption institution in place, such as an anti-corruption agency, law enforcement agency, audit institution, etc.?</p> <p>Are there mechanisms in place for effective coordination, exchange of information, and communication between anti-corruption institutions and other line ministries and agencies (e.g. health, education, finance, etc.)?</p> <p>Have line ministries or government agencies taken steps to assess corruption risks across sectors? Based on corruption risk assessments, are there steps or plans to implement corruption risk mitigation measures in systems, funds, policies and programmes across sectors?</p> <p>Are anti-corruption institutions engaged in national and local recovery plans to enhance oversight and accountability and prevent fraud and corruption?</p> <p>Has the government put in place a coordination mechanism within government agencies to ensure transparent decision-making process, information sharing and monitoring of policy responses?</p> <p>Is there a dedicated agency to handle public complaints and investigations related to transparency, integrity, corruption and fraud?</p> <p>Is there access to information or freedom of information legislation in the country?</p>
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<p>Using innovation and technology to enhance transparency, accountability and integrity</p>	<p>Has the government taken steps to implement e-government systems for public services, procurement and contracting processes, etc.?</p> <p>Has the government put in place digital platforms for open data and information on budgets, expenditure, etc. that is accessible to the public?</p> <p>Has the government put in place digital platforms where the public can provide feedback, report complaints, and manage grievances?</p> <p>Are there any opportunities for technology-driven collective action, digital activism, and participatory decision-making?</p> <p>Are citizens and activists using tech-driven solutions to engage in political processes, drive social accountability, as well as create platforms to represent collective interests?</p>
<p>Promoting business integrity and collective action</p>	<p>Have businesses adapted their business integrity frameworks to address increased risks of corruption during COVID-19?</p> <p>Has the government encouraged or incentivized companies to adopt stronger internal controls, ethics and anti-corruption compliance?</p> <p>Are businesses encouraged to put in place robust corporate governance systems?</p> <p>Are due diligence processes in place?</p> <p>Do public-private partnerships undergo fair and open competition?</p> <p>Is any blacklisting system available (e.g. regarding cartels) and if yes, how it is organised/applied?</p>
<p>Supporting social accountability, inclusion and participation of communities and civil society to enhance oversight</p>	<p>Has the government taken steps to promote civic engagement to contribute to national and local recovery plans, such as through constructive dialogue?</p> <p>Does the country have a freedom of information law or act? Are there other government policies that support free and timely stakeholder access to information about government policies, decision-making, citizen complaint mechanisms, etc.?</p> <p>Is there a clear and accessible mechanism available to request information if it has not been actively disclosed?</p> <p>Are there relevant existing programmes and institutions that help to ensure access to justice for stakeholders, including, for example, programmes on legal protection, legal awareness, legal aid and counsel, adjudication, enforcement and civil society/parliamentary oversight?</p> <p>Has the government taken steps to raise public awareness on issues related to anti-corruption, ethics and integrity?</p>

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