

Corruption Risk Assessment (CRA)

3 GOOD HEALTH AND WELL-BEING



4 QUALITY EDUCATION



16 PEACE, JUSTICE AND STRONG INSTITUTIONS



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IN PROCUREMENT IN THE IMPLEMENTATION
OF SUSTAINABLE DEVELOPMENT
GOALS (SDGS) 3, 4 & 16.

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Produced by:

Ghana Integrity Initiative (GII) and the
Ghana Anti-Corruption Coalition (GACC)

Established in 1999, Ghana Integrity Initiative (GII) is a non-partisan, non-profit civil organisation focused on addressing corruption. GII is the local Chapter of Transparency International (TI), the global, non-governmental, non-profit civil society organisation leading the fight against corruption through more than 90 chapters and over 30 individual members worldwide with its International Secretariat in Berlin, Germany.

Established in 2001, Ghana Anti-Corruption Coalition (GACC) is a unique cross-sectoral grouping of eight (8) public, private and civil society organizations (CSOs) with a focus on promoting good governance and fighting corruption in Ghana. GACC is a national, not-for-profit, non-governmental, non-partisan, a-political civil society organization.

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Every effort has been made to verify the accuracy of the information contained in this report. All information was believed to be correct as of September, 2019. Nevertheless, GII &GACC cannot accept responsibility for the consequences of its use for other purposes or in other contexts.

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ACRONYMS

AMJ	Association of Magistrates and Judges
CCTV	Closed Circuit Television (camera)
CDD-Ghana	Center for Democratic Development – Ghana
CHAG	Christian Health Association of Ghana
CHRAJ	Commission for Human Rights and Administrative Justice
CRA	Corruption Risk Assessment
CSPM	Civil Society Platform for Monitoring
CSSPS	Computerized School Selection and Placement System
CSOs	Civil Society Organizations
ECOWAS	Economic Community of West African States
EOCO	Economic and Organized Crime Office
ETCs	Entity Tender Committees
E-GP	Electronic Government Procurement
GACC	Ghana Anti-Corruption Coalition
GCR	Global Corruption Report
GDP	Gross Domestic Product
GES	Ghana Education Service
GHS	Ghana Health Service
GII	Ghana Integrity Initiative
GLC	General Legal Council
GNECC	Ghana National Education Campaign Coalition
IEA	Institute of Economic Affairs
ICS	Integrated Country Strategy (Report)
ICT	Information, Communication and Technology
IGF	Internally Generated Fund(s)
MDAs	Ministries, Departments and Agencies
MDC	Medical and Dental Council
MDGs	Millennium Development Goals
MMDAs	Metropolitan, Municipal and District Assemblies
MOE	Ministry of Education
MOH	Ministry of Health
NCCE	National Commission for Civic Education
NDC	National Democratic Congress
NHIA	National Health Insurance Authority
NHIS	National Health Insurance Scheme
OECD	Organization of Economic Cooperation and Development
PPA	Public Procurement Act
PPAu.	Public Procurement Authority
PFMA	Public Financial Management Act
SDGs	Sustainable Development Goals
SPSS	Statistical Package for Social Science
STAR-Ghana	Strengthening Transparency and Accountability Responsiveness in Ghana
TI	Transparency International
TRB	Tender Review Board
UNCAC	United Nations Convention against Corruption
WAEC	West Africa Examination Council

EXECUTIVE SUMMARY

INTRODUCTION

This Corruption Risks Assessment was commissioned by the Ghana Integrity Initiative (GII) and Ghana Anti-Corruption Coalition (GACC) as part of a project they are jointly implementing with the support of the Strengthening Transparency, Accountability and Responsiveness in Ghana (STAR-Ghana) titled “Creating anti-corruption voices in the implementation of the Sustainable Development Goals (SDGs)”. The study is aimed at generating recommendations for anti-corruption advocacy to help deal with corruption in relation to the implementation of interventions towards achieving the SDGs 3, 4 & 16. This study focuses on the Corruption Risk Assessment (CRA) in Procurement as well as in interventions towards the achievement of SDGs 3, 4 and 16, aimed at producing recommendations to help curb corruption in the programmes and interventions in order to achieve these SDGs. The overall goal of the intervention is to reduce corruption in the implementation of SDGs 3, 4 & 16, which have to do with Health, Education and the promotion of peaceful, just and strong institutions for sustainable development, especially increased access to justice and effective, accountable and inclusive institutions.

This project aims to make the SDGs anti-corruption targets visible and known by CSOs’ platform on SDG 3, 4 and 16 and the general public at large. It also seeks to strengthen CSOs to mainstream SDG 16 targets - 16.5.1 and 16.5.2 into SDGs-related service delivery engagements and to promote sustainable procurement in the implementation of the SDGs. Some of the key strategies being employed by the project are to support the CSOs platform on SDG 3 & 4 members to integrate anti-corruption targets into all their projects and programmes and to strengthen capacities and create platforms for CSOs working on the SDGs 3 & 4 and citizens’ groups to actively engage in anti-corruption campaigns.

METHODOLOGY

This CRA Report is presented in a simple way, setting out concisely the procedures followed, listing the key risks identified and their impact as well as the key mitigating controls and control gaps identified. The Methodology for conducting the CRA involved identifying the types of corruption and the probability of their occurring as well as their impact if they do occur. The study also examined the control measures that exist to minimise their occurrence. In addition, some control measures have been proposed where there were none or no effective control measures or there was a need for additional

1. SDG 3-Ensure healthy lives and promote wellbeing; SDG 4- Ensure inclusive and equitable quality education and promote lifelong learning and SDG 16 Peace, Justice and Strong Institution

control measures. This was done through a desk study and a field study that involved face-to-face interviews and the completion of a questionnaire that was designed for the purpose. While the questionnaire was used for the face-to-face interviews where the respondents were willing and available, the questionnaire was also completed by the respondents who were either not available for the face-to-face interviews or preferred to complete it at their own convenience. The findings of the Corruption Risk Assessment (CRA) and proposed solutions arising from them, that is, the outputs of this assessment, will be used for policy engagements with key players and partners and anti-corruption advocacy (i.e. creating anti-corruption voices in the implementation of SDGs 3, 4 & 16).

THE FINDINGS OF THE STUDY

The findings have been presented in a table for easy reading under the following headings:

1. Type of corruption, how it manifests itself and its probability of occurrence;
2. The Impact of the type of corruption if it does occur;
3. The control measures that exist to minimize the probability of their occurrence; and,
4. Other control measures (proposed) to help minimize them but do not currently exist.

Collusion, bribery, kickbacks and illegal payments, sole/single sourcing and restricted tendering and procurement fraud were all rated as having a high probability of occurrence in public procurement in Ghana. Both collusion and procurement fraud have a high negative impact as they lead to over-pricing of goods and services, lack of value for money, low quality goods/below specifications/under-delivery or even failure to deliver, depriving the state of needed and quality infrastructure as well as unhealthy competition and the killing of local industries. The impact of bribery, kickbacks and illegal payments is also high as they result in the inflation of costs with the country losing money to individuals, poor quality of public goods and services procured and the use of unqualified service providers as the contractors and suppliers also want a cut.

The impact of sole/single sourcing and restricted tendering is rated high as the country loses money which goes to enrich individuals and leads to the procurement of poor quality public goods and services/lack of value for money and unfair competition or the deprivation of qualified bidders of the opportunity to compete. The impact of procurement fraud is high as shoddy goods and services are procured and the non-delivery of goods and services paid for and over-expenditure on projects and programmes, leading to possible collapse of some public ventures and programmes. Political patronage and other influences, such as cronyism, ethnicism and other social networks were also identified as corruption risks.

With regards to corruption risks in the health care delivery in Ghana and the achievement of the SDG 3, political patronage, cronyism and nepotism were rated high corruption risks. The impacts of these corruption risks are also high as such actions reduce health professionals in poor/deprived areas, raises costs, inappropriate and duplicate drug purchases and services making them unaffordable to the poor and marginalized in society, leading to high but avoidable morbidity and mortality rates, among others.

Although conflict of interest is not corruption by itself, it was identified as a medium corruption risks in the health care delivery. The impact of conflict of interest is rated high as quality service delivery is compromised, making health care unnecessarily expensive and inaccessible to the poor and other vulnerable people in society. In addition, this drives the poor and vulnerable people to unqualified but business-oriented health personnel who provide low quality health services and can lead to the avoidable deaths.

Collusion in the health sector involves bid-rigging and denial of opportunity for qualified bidders to compete and leaking confidential procurement information to suppliers for gain. It also includes failure to deliver according to specifications, inflation of costs of drugs, health consumables and services paid for by government (NHIS), delivery fraud such as under-supply of consumables by suppliers and conniving with patients to abscond from facilities without paying fees. The impact of collusion has to do with waste of state funds and depriving state of development funds, reduction of cash flows and stocks and delivery of fake or compromised potency of drugs and their ability to cure the disease and/or recovery process.

Bribery, extortion and illegal payments which involves the charging of unapproved fees for urgent services such as surgery, connivance with health insurers' providers to cheat government, payment for acquisition and retrieval of folders. There are also illegal charges for services rendered in relation to payment of false and inflated medical claims, accessing health facilities with NHIS and illegal co-payments for medical services. Bribery, extortion and illegal payments make healthcare unnecessarily expensive, reduces access to women, the poor and other vulnerable people and could result in a return to the cash and carry system of health care delivery in Ghana.

Sole/single sourcing and restricted tendering for the procurement of drugs and award of contracts to self, family, own businesses, staff and party cronies without competition was rated a high corruption risk. The impact is also ranked high as there is no value for money, the delivery of poor quality drugs and the deprivation of qualified bidders from competition. Other corruption risks in health care delivery include theft of materials and consumables, misuse of the facility's property, the diversion of drugs and consumables to private health facilities and embezzlement of user fees.

In education service delivery, bribery, extortion and illegal payments, malpractices in the execution of special programmes such as the SFP, capitation grant and GETFund, collusion with suppliers, political patronage and undue political influence in education, absenteeism and persistent lateness by teachers, academic cheating and embezzlement and financial malpractices were identified as corruption risks that could threaten the achievement of the SDG 4.

In justice delivery, bribery, extortion and illegal payments involving judges, lawyers and judicial staff came out promptly as a corruption risk which leads to the denial or delays in justice delivery, creates a sense of injustice and loss of trust in the judicial process, leading to people taking the law into their own hands and endangering the lives of citizens. It also results in human rights violations and lawlessness as offenders are not punished appropriately with the poor and marginalized at the receiving end. Political patronage and influence in the justice system, embezzlement of court fines and fees, cronyism, favouritism and nepotism in the execution of legal services and corruption in the management of the judicial system were also identified as corruption risks.

THE RECOMMENDATIONS

Based on the findings of the CRA, several recommendations have been made, some of which are listed below:

- CSOs working on the SDGs should take up advocacy to ensure that Ghana's legal framework for public procurement is strictly adhered to, including competitive bidding, transparency in bidding processes and stiffer sanctions;
- E-procurement should be adopted as the norm for all public procurements as it will open up sourcing procedures and ensure fairness in the process;
- All procurement entities must ensure that all goods supplied meet the specifications in the contract and that all supplies are the same as the samples used for evaluation;
- The government and all agencies must ensure that they certify, license and recruit procurement professionals, motivate and allow them to work without interference;
- Professional staff and procurement personnel should be trained and educated on anti-corruption and the need to avoid and report acts of corruption in their sectors;
- Political interference should be avoided not only in procurement but also in health and education management, including staff recruitment and distribution;
- The government should curb political interference in the management and utilization of NHIA funds, minimise political appointments and recruitments into the NHIA and allow the NHIA to focus on its core mandate of subsidizing access health care;
- It should be compulsory for all public and semi-public health facilities to accept the

- NHIS Card while ensuring that the NHIA pays its service providers timely;
- The NHIA must impose stiff sanctions, including prosecution, for malpractices in the utilization of the NHIS, such as making false claims and use of ghost patients;
- The GES should conduct regular performance appraisals of teachers, empower circuit officers to effectively monitor teachers and digitalize staff attendance registers;
- There should be joint multi-stakeholder corruption risks assessments and strategies for mitigation of the risks employed in all areas that implement SDG interventions;
- CSOs must advocate seriously against the practice of using protocol lists for admissions into SHS and tertiary institutions as it is not fair and provides opportunities for corruption;
- The SFP needs to adopt a meritorious approach to recruiting caterers to ensure effective delivery of quality food and sanctions in case of default;
- Scholarships awarded by the GETFund and Scholarships Secretariat must be adequately screened to ensure that the poor and marginalized benefit;
- The automation of court processes and the redeployment of the electronic reporting system should be extended to at least all high courts throughout the country;
- It is also recommended that Anti-corruption CSOs should design a CSO annual suit and judgment index to track performance of the courts in terms of quality justice delivery;
- There is a need to expand the Complaints system by providing more complaints channels and units in all high courts throughout the country;
- It is important that the Ghana Bar Association (GBA) should effectively control and sanction its members for malpractices in their professional activities;
- The Judicial Service must be bold to impose stiffer punishments on judges and judicial staff found to have engaged in corrupt acts;
- The Judicial Service needs to automate the payment system for all court fees and fines, use only trained cashiers and provide onsite banks for all courts;
- The appointment, postings and promotions of judges should be based on merit, experience and integrity.

THE CONCLUSION

Corruption in public procurement refers to the gamut of malpractices engaged in by participants in the procurement process by which they wrongfully and illegally exploit their positions of trust for private and selfish gains. The corruption risks that were identified as having a high probability of occurring include bribery, extortion and illegal payments, collusion such as tender rigging, contract splitting, procurement fraud, political patronage and interference in procurement and management of the relevant MDAs and favouritism and nepotism. Although Conflict of Interest is not corruption just by itself but could lead to corruption, most of the respondents saw it as a corruption and

treated it as such in their responses.

The impacts of all these corruption risks, which include loss of public funds, decreased access to social services and even loss of lives, are very high, making it imperative that efforts are taken to minimise them. The impact of corruption risks in procurement and the implementation of interventions aimed at achieving the SDGs 3, 4 and 16 was also assessed.

In order to help curb procurement corruption in the country, it is important to ensure that all procurement activities comply with the Public Procurement Act and the Public Procurement Manual which are seen as a strong regulatory framework that, if allowed to work, will be effective in curbing procurement corruption. However, there is a need for political commitment in the fight to reduce corruption in procurement and to save the country from heavy losses of state revenues that are needed for an expanded infrastructure and quality delivery of basic social services like health and education. Further more, partners working on SDGs 3, 4 & 16 must exercise a great deal of interest as per corruption risk areas that have the tendency to affect the implementation of the SDGs.

1.0 INTRODUCTION

The Ghana Integrity Initiative (GII) and the Ghana Anti-Corruption Coalition (GACC) are jointly implementing a STAR-Ghana funded project titled “Creating anti-corruption voices in the implementation of the SDGs” aimed at generating recommendations for anti-corruption advocacy to help deal with corruption in relation to the implementation of interventions towards achieving the SDGs 3, 4 and 16². As part of this project, the partnership has decided to conduct a Corruption Risk Assessment (CRA) in Procurement as well as in interventions towards the achievement of SDGs 3, 4 and 16, aimed at producing recommendations to help curb corruption in the programmes and interventions being implemented to achieve these SDGs. The overall goal of the intervention is to reduce corruption in the implementation of SDGs 3, 4 and 16, that is, Sustainable Development Goals on Health and Education as well as the promotion of peaceful, just and strong institutions for sustainable development, especially increased access to justice and effective, accountable and inclusive institutions.

This project aims to make the SDGs anti-corruption targets visible and known by CSOs’ platform on SDG 3, 4 and 16 and the general public at large. It also seeks to strengthen CSOs to mainstream SDG 16 targets - 16.5.1 and 16.5.2 into SDGs-related service delivery engagements and to promote sustainable procurement in the implementation of the SDGs. Some of the key strategies being employed by the project are: to support CSOs platform on SDG 3 & 4 members to integrate anti-corruption targets into all their projects and programmes and to strengthen capacities and create platforms for CSOs working on the SDGs 3 & 4 and citizens’ groups to actively engage in anti-corruption campaigns.

The findings of the Corruption Risk Assessment (CRA) and proposed solutions arising from them, that is, the outputs of this assessment, will be used for policy engagements with key players and partners and anti-corruption advocacy (i.e. creating anti-corruption voices in the implementation of SDGs 3, 4 & 16). The assessment took place between July and August, 2019.

1.1 THE BACKGROUND TO THE RESEARCH

Corruption in Ghana has been a very serious problem that manifests itself in several ways from lower levels or petty corruption involving lowly paid workers such as clerks for movement of files to high level public officers who are involved in the allocation of public

2. SDG 3-Ensure healthy lives and promote wellbeing; SDG 4- Ensure inclusive and equitable quality education and promote lifelong learning and SDG 16 Peace, Justice and Strong Institutions

funds, award of contracts and the supervision of such contracts, which is described as grand corruption. The country's performance on Transparency International's Corruption Perception Index has not been impressive since its inclusion in 1999 which in addition to other reports on corruption, show that corruption is rife in Ghana.

Ghana has a strong anti-corruption legal framework in place, having enacted several laws in addition to the 1992 Constitution, although enforcement is a serious problem due to several reasons, including the lack of political will to deal with the canker. Ghana Criminal Code, 1960 (Act 29) defines corruption narrowly as the taking of bribes, which generally does not reflect the multi-dimensional and complex nature of the phenomenon. It states in Section 240 that, "A public officer, juror, or voter is guilty of corruption in respect of the duties of his office or vote, if he directly or indirectly agrees or offers to permit his conduct as such officer, juror, or voter to be influenced by the gift, promise, or prospect of any valuable consideration to be received by him, or by any other person, from any person whomsoever". The Code criminalizes corruption in the form of active and passive bribery, willful exploitation of public office, use of public office for private gain and bribery of foreign public officials. Thus, corruption in Ghana is illegal and both agent and principal are liable. In addition, the Anti-Money Laundering Act, 2008 (Act 749) as amended by the Anti-Money Laundering Act, 2014 (Act 874) criminalizes money laundering while various Codes of Conduct for Public Officers, the Civil Service Act and CHRAJ's Conflict of Interest Guidelines provide guidance on how to deal with Conflict of Interest situations by civil servants.

Furthermore, the Public Procurement Act, 2003 (Act 663) as amended by the Public Procurement (Amendment) Act, 2016 (Act 914), the Public Financial Management Act, 2016 (Act 921) and the Internal Audit Service Act, 2000 (Act 584) have been enacted to promote public sector accountability and to combat corruption. Gifts and other gratuities offered to civil servants with the aim of influencing their duties are illegal. However, these laws and guidelines have not been successful in curbing cronyism, nepotism, and patronage (GIR 2016). Facilitation payments are not defined in law and bribes and irregular payments are often exchanged in return for obtaining public utilities (GCR 2015-2016), especially as there are no effective mechanisms in place to monitor wealth accumulation and other malpractices.

Unlike the MDGs, the SDGs in SDG 16.5 requires that the state parties take the fight against corruption seriously. In addition, it must be noted that it is virtually impossible to achieve the other SDGs without dealing successfully with corruption. Consequently, the canker and Ghana's inability to successfully deal with it has drawn the attention of many stakeholders, including civil society organizations (CSOs), to the fight against it. This is especially critical as Ghana has signed on to the global commitment to sustainable

development goals as well as various anti-corruption conventions.

It is, therefore, not surprising that the foremost anti-corruption CSOs in Ghana have decided to take up this task of creating anti-corruption voices in the implementation of the SDGs and conducting a CRA to identify the corruption risks in procurement and in connection with interventions aimed at achieving the SDGs 3, 4 and 16. It is hoped that this assessment will enable not only GII and GACC but also other CSOs working on SDGs 3 and 4 to use the identified corruption risks the recommendations arising from this study for advocacy to curb the menace and help make progress towards the achievement of the SDGs 3, 4 & 16.

1.2 WHAT IS CORRUPTION?

Corruption is defined by Transparency International as the “abuse of entrusted power for personal gain” which slightly differs with the definition by the World Bank which sees corruption as “the abuse of public office for private gain”. Although these definitions are similar and seek to limit corruption to public officers and others with entrusted power, in many cases, the public officials may require the active collaboration of private sector officials or individuals to implement public procurement corrupt schemes. A standard definition of corruption adopted by the Asian Development Bank (ADB), included a list of corrupt practices engaged in by any party (either public or private) to influence the action of any other party (Anon, 2007 cited in Osei-Afoakwa, 2012).

Corruption is a major risk to overall development of society as well as direct fiduciary risks and indirect reputational risks, which are critical as corruption diverts resources from public services to personal and private use and services. The situation leads to lost public revenue, poor-quality infrastructure and wastage of resources as they are spent on underperforming public institutions or employees, an unattractive investment environment, erosion of public trust in government, and fueling of conflict. Corruption also poses a direct fiduciary risk to most agencies and institutions which have a responsibility to ensure that both private and public resources are spent efficiently and effectively and not wasted. Moreover, corruption poses reputational risks for institutions, agencies and even governments which should all effectively address the canker. Although most people and institutions focus a lot on fraud and bribery as the main types of corruption, it is important to identify all relevant types of corruption in the various sectors and assess their potential risks.

Various reasons have been cited for perpetuating corruption. However, the following are often cited among the causes including; greed and desire for wealth and power; desire for unfair advantage; lack of punitive measures and poor incentives. Other causes include lack of transparency, dysfunctional systems and lawless and overregulated government, among others. In situations where there is scarcity of public goods amid of poorly paid workers and general poverty, corruption is likely to be very high as public officers sell goods and services supposed to be free in exchange for money or other forms of payment. Politically, people want to win and stay in power, so they are willing to pay for support and buy votes. In addition, the social relations and networks of patrons and clients found in political

parties, government institutions, etc. put pressure on elected leaders to be corrupt. This results in a situation whereby functioning of systems depends more on the patronage system than on rules and regulations governing organizations. People also advance culture as a cause of corruption, arguing that certain cultural practices, such as nepotism, have helped corruption entrench itself in society.

The lack of adequate laws and weak institutions leading to the refusal or failure to follow laid down procedures and regulations and/or failure to enforce laws on corruption and sanction defaulters tend to encourage corruption. Corruption is likely to increase when people who engage in corruption go unpunished. Clearly, when corruption is rife, the achievement of the SDGs becomes a mirage.

1.3 THE SUSTAINABLE DEVELOPMENT GOALS 3, 4 AND 16

The Sustainable Development Goals (SDGs), which came into effect in January 2016 represents a universal call to action to end poverty, protect the planet and ensure that all people enjoy peace and prosperity by 2030. The SDGs are the blueprint to achieving a better and more sustainable future for all and was globally adopted after the expiry of the MDGs. The 17 goals, which replaced and expanded the Millennium Development Goals (MDGs), seek to build on the latter's successes while including new areas such as climate change, economic inequality, innovation, sustainable consumption, peace and justice, among other priorities. The SDGs are interconnected as the success of one often involves tackling issues more commonly associated with another. As such, all stakeholders, including governments, private sector, civil society and citizens have important roles to play.

The capacity of the various stakeholders in the area of anti-corruption cannot be over-emphasised as several opportunities exist that promote stakeholders, including CSOs, to participate either as part of the official review process or independently through parallel reviews and shadow reports. CSO involvement is particularly important and complementary due to the limitations in the official monitoring mechanisms³, comprising the inadequacy of the officially-selected indicators to account for the multi-dimensional nature of SDG targets, the unavailability of data for official indicators in many countries and questions around the credibility of data generated by government agencies. This is particularly important for politically sensitive SDG targets, such as corruption, whereby a government may be unwilling or unable to monitor progress because corruption may be serving the interests of powerful groups and actors. Thus, GII and GACC are conducting this CRA to help document the risks in the efforts towards achieving the SDGs 3, 4 and 16 with a particular focus, though not exclusively, on procurement.

Goal 3 seeks to ensure healthy lives and promote well-being for all at all ages, something that is very critical to sustainable development. The number of targets set for the achievement of this Goal include reducing the global maternal mortality ratio to less than 70 per 100,000 live births, ending preventable deaths of new-borns and children under 5 years of age and curbing the epidemics of AIDS, tuberculosis, malaria and neglected

3. Ibid

tropical diseases while combatting hepatitis, water-borne diseases and other communicable diseases. Other targets include reducing by one third premature mortality from non-communicable diseases through prevention and treatment and promoting mental health and well-being, among others.

Goal 4 seeks to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all aimed at helping to equip locals with the tools required to develop innovative solutions to the world's greatest problems. The targets under Goal 4 include ensuring that all girls and boys complete free, equitable and quality primary and secondary education leading to relevant and effective learning outcomes, ensuring that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education and ensuring equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university education. The rest include substantially increasing the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs and entrepreneurship, eliminating gender disparities in education and ensuring equal access to all levels of education and vocational training for the vulnerable as well as ensuring that all youth and a substantial proportion of adults, both men and women, achieve literacy and numeracy, among others. In order to ensure quality education, there is a need for increased investments in educational scholarships, teacher training workshops, school buildings and improved access to water and electricity in schools, which all involve huge procurements costs to the country.

The SDG Goal 16 contains a cluster of SDG targets that seek to achieve peaceful, just and inclusive societies and accountable institutions. Most interventions for both health and education would require the procurement of some goods and services which are corruption prone and Goal 16.5 specifically commits to fighting corruption, increasing transparency, tackling illicit financial flows and improving access to information. This makes it critical to the achievement of the SDGs because fighting corruption is an essential pre-requisite to ending hunger and poverty, ensuring access to health, education, and clean water for all, among other SDGs. Peaceful, just and inclusive societies are not only priority goals in themselves but are also critical to the achievement of all the SDGs. This means that it is necessary to put in place national and local institutions and make them accountable to deliver basic services such as education and health to citizens equitably and without demanding bribes. Moreover, in the absence of access to justice, conflicts remain unresolved and citizens are not assured of protection and redress. The lack of access to justice means that conflicts remain unresolved and perpetrated as people cannot obtain protection and redress. Institutions that do not function according to legitimate laws are prone to arbitrariness and abuse of power, and less capable of delivering public services to

everyone. Corruption is a key factor in the denial of access to justice and that is why the Goal 16 specifically commits to fighting corruption, increasing transparency, tackling illicit financial flows and improving access to information.

Accordingly, the SDGs framework makes an explicit link between corruption and building inclusive and peaceful societies with a specific target (SDG 16.5) to reduce corruption. In view of this, the United Nations' introduction to SDG 16 notes that corruption, especially bribery, tax evasion and related illicit financial flows deny developing countries of around US\$1.26 trillion annually, and that reducing corruption is an important component of the sustainable development agenda⁴. The IMF has also estimated that corruption reduces global tax revenues by US\$1 trillion annually. In Ghana, various studies and assessments of programme implementation have revealed that corruption is a serious challenge to programme implementation.

Nonetheless, there is a broad consensus in the anti-corruption community for the need to go beyond monitoring progress in the fight against corruption under the aegis of SDG 16 to also monitor the impact of corruption across the entire SDG framework⁵. Corruption affects all SDG related sectors, undermining development outcomes and severely compromising efforts to achieve health, education, gender equality, climate action, water and sanitation and other goals. This provides a compelling reason to monitor corruption across sectoral SDGs instead of limiting it to SDG 16 and 16.5 in particular. Hence, the interest of GII and GACC in exploring the corruption risks in the implementation of interventions aimed at achieving the SDGs 3, 4 and 16 and the need to conduct a CRA in the implementation of programmes aimed at achieving these SDGs.

4. United Nations. 2017. "Goal 16: Promote just, peaceful and inclusive societies". Available at <http://www.un.org/sustainabledevelopment/peacejustice/> Accessed August 2, 2018

5. Transparency International 2017 https://www.transparency.org/whatwedo/publication/monitoring_corruption_and_anti_corruption_in_the_sustainable_development_go accessed August 2, 2018

2.0 DEFINITION OF CORRUPTION RISK ASSESSMENT

The World Development Report 2014, entitled “Risk and Opportunity: Managing Risk for Development”, defines risk as “the possibility of loss.” The report offers four key messages relevant to an effective corruption risk management approach:

- Risk taking is necessary as the risk of inaction may well be the worst option;
- A shift from unplanned, ad hoc responses towards pro-active, systematic, and integrated risk management is essential;
- Identifying risk is not enough: trade-offs and obstacles to risk management must be addressed and,
- Risk management requires shared action (World Bank 2013, 4, 11).

Based on this understanding, one can see a Corruption Risk Assessment as a diagnostic tool aimed at identifying weaknesses within a system which may present opportunities for corruption to occur (or risks of corruption). At its core, a corruption risk assessment tends to involve some degree of evaluation of the likelihood of corruption occurring and/or the impact it would have should it occur. It can also be broadly defined to encompass the variety of mechanisms that enterprises use to estimate the likelihood of particular forms of corruption within the enterprise and in external interactions as well as the effect such corruption might have. In order to prevent and/or fight corruption effectively and proportionately, a country and its institutions must understand the risks they may face. This is because risk profiles are critical to establishing an effective anti-corruption programme and requires conducting a periodic and meaningful anti-corruption risk assessment.

2.1 THE NEED FOR A CORRUPTION RISK ASSESSMENT

The purpose of a corruption risk assessment, which can be applied at various levels, including government and its institutions, donor support programmes, sectoral programmes and individual organisations or units, is usually to supplement evidence of actual or perceived corruption in a given context in order to inform anti-corruption strategies and policies or for advocacy purposes. It can also serve as a baseline for anti-corruption work to track changes in risks over time. A corruption risk assessment is fundamental to developing a strong compliance program and an essential component of developing “adequate procedures” for appropriate anti-corruption. This is necessary for any anti-corruption compliance program seeking to “mitigate” or reduce a company’s risk of liability for improper conduct. By identifying and evaluating its full range of corruption risks, a company is able to assure that it addresses key risks appropriately. Once done, attention can then be focused on developing and implementing measures specifically aimed at addressing them. This is because the institution and/or programme must make choices about where to apply its compliance efforts with the limited resources at its disposal for anti-corruption as no policies or procedures are capable of detecting and preventing all bribery and achieving most impact.

Corruption risks vary according to a number of different parameters, and these variations should inform and refine any risk assessment. For example, some types of business transactions, such as obtaining public procurement projects, seeking necessary product approvals or licenses, and making charitable or political contributions, may expose a company to relatively greater risks that a corrupt payment will be requested or made. This is a transaction risk. In addition, certain kinds of projects, such as high-value matters, or those that involve a large number of contractors and intermediaries, may present enhanced opportunities for corruption, as may projects that include elements not subject to meaningful market pricing. In the absence of a clear vision of its particular corruption risks, an organization’s compliance efforts may turn out to be needlessly costly and inefficient and could even fail to provide the protection that the company hopes to obtain.

In most cases, a corruption risk assessment also considers existing internal controls, use of external persons such as agents, consultants, retainers, etc., and what activities they conduct, how they are selected, their compensation and whether background checks are performed on them, among others. Moreover, the awareness of the organization's employees of its anti-corruption policies and procedures, including of training they receive and how likely they will recognize a corruption issue, raise concerns and the availability of a means for them to make anonymous reports if they so choose, must also be examined as they are critical to an effective anti-corruption programme. The level of effort involved in an anti-corruption risk assessment should be proportionate to an organization's risk profile and that ranking corruption risks by some objective criteria (for example classifying the risks as either high, medium or low) is important to determining how much resources to allocate to different anti-corruption compliance program elements.

Assessing corruption risks involves two main dimensions of an act of corruption, that is, the probability of the corrupt act taking place and the expected impact of such an act. The magnitude of a risk depends ultimately on (a) the probability of the event occurring, and (b) the expected impact of the event. This looks at the magnitude of the risks that different types of corruption pose for an agency, institution and programme, and for development, in general. Impact can be assigned a quantitative value or an amount although, in the absence of quantitative data on specific corruption risks, a qualitative assessment can be made by assigning a risk value of high, medium, or low, or by using a traffic light system of red, yellow, and green.

2.2 THE OVERALL GOAL OF THE PROJECT

The overall goal of the intervention is to reduce corruption in the implementation of SDGs on health, education and peaceful and inclusive societies, access to justice and effective, accountable and inclusive institutions.

2.3 THE MAIN OBJECTIVES OF THE STUDY

The main purpose of the assignment is to obtain information for policy engagements and advocacy (i.e. creating anti-corruption voices in the implementation of SDGs 3, 4 and 16). The specific objectives of the assessment are:

- a) To conduct a Corruption Risk Assessment (CRA) of the various corruption risks in the SDGs focusing on SDG 3, 4 and 16 particularly targeting procurement;
- b) To estimate and document the risk of corrupt practices in procurement in the implementation of SDGs 3, 4 and 16;
- c) To proffer actionable measures to addressing such procurement risks as well as responding to the capacity needs of platforms on SDGs 3, 4 and 16.

3.0 THE SAMPLE POPULATION

Like most corruption risk assessments, the approach used a combination of secondary sources such as institutional analysis and desk research, which was complemented by data from key informant interviews. The information from secondary sources was used to derive a picture of the overall governance environment in the study sectors and to identify priority risk areas. The primary sources were then used for deeper analysis of the more critical corruption risks (or perceived risks). The Literature Review helped identify relevant personnel involved in procurement and other corruption prone areas within the relevant agencies for subsequent face-to-face interviews. The desk review was also used to help develop the research instrument that was used to collect the data.

The sample population targeted all relevant key stakeholders, mainly state agencies, particularly the Public Procurement Authority, the Ministries of Health, Education, Justice and Attorney-General's Department, Ghana Health Service, the Ghana Education Service, the Judicial Service, the Economic and Organized Crime Office (EOCO), the Commission for Human Rights and Administrative Justice (CHRAJ), the National Health Insurance Authority, the Audit Service and the Ghana Education Trust Fund (GETFund). In addition, two hospitals, two Senior High Schools, some CSOs working on the SDGs 3, 4 and 16 and some individual experts were also targeted. The targeted institutions are the institutions whose mandate is to design and implement policies that are necessary for the achievement of the SDGs 3, 4 and 16. The direct and indirect interaction with various stakeholders (interviews) gave an understanding of the specific areas of potential corruption risks at the relevant organizations. The face-to-face interviews, therefore, helped to identify corruption risks that may not have been documented, their sources, impacts and how to address them, particularly with regards to procurement for the implementation of the SDGs 3, 4 and 16. However, it was not possible to survey two key stakeholders, that is, the Ghana Education Service and the Ghana Education Trust Fund (GETFund).

The Sample, which covered all key stakeholders, was made up a target of 67 respondents working in the health, education, justice and anti-corruption sectors either as public officers or civil society practitioners. In the various institutions, the targeted individuals were those working on procurement, human resources, internal audit and administration. A few individuals considered as experts in the various fields were also targeted. In a few

other institutions agencies, some of the targeted individuals were not available, which resulted in only 48 respondents being successfully surveyed. However, three institutions submitted collated questionnaires, reducing the total number of completed questionnaires to 43. Table 1 below shows the distribution of the respondents by institution. The field work (survey/interviews), which took place in Accra, where all public ministries, departments and agencies (MDAs) are headquartered, lasted from July 26 to September 3, 2019 due to several challenges in accessing the heads of the institutions (for permission) and the targeted individuals.

Table 1: The Sample distribution

Institution	Targeted respondents	Actual respondents
Public Procurement Authority	4	3
Ghana Education Service	4	0
Ministry of Education	4	3 (Collated questionnaire) ⁶
St. Aquinas Secondary School	3	1
Accra High Secondary School	3	1
Ministry of Health	4	3
Ghana Health Service	4	4
Regional Hospital, GAR	4	3
La General Hospital	4	2
Ministry of Justice and-AG's Department	4	3
Judicial Service	4	3
Audit Service	4	2 (Collated questionnaire)
GETFund	3	0
National Health Insurance Authority	3	3 (Collated questionnaire) ⁷
CHRAJ	4	4
Economic and Organized Crime Office	4	2
Civil Society Organizations	17	8
Individuals	5	3
Total	67	48 (43 completed questionnaires)

It is important that compliance programs focus on areas of significant risk and not on low risk areas. This requires determining the inherent risk levels. These corruption risks will then be rated on both the likelihood of the occurrence of each risk and the corresponding potential impact of that occurrence to enable a prioritization of the responses to these corruption risks in a logical format. A simple qualitative grading was used to judiciously classify each risk/scheme's probability and potential impact as "High", "Medium" and "Low". The assessment of inherent risks allows an organization to identify areas where mitigating controls will likely be most important in mitigating corruption risks and schemes.

6. All the respondents were approached individually to complete the questionnaire but the Chief Director directed that their responses be put together and approved by him.

7. All the respondents completed the questionnaire individually but the Chief Executive Officer put the responses together.

The identification of the corruption risks and schemes was followed by the process of mapping existing control measures to each risk and scheme. This went along with an assessment of whether the mitigating controls and programs identified are indeed functioning as per the policy and process. Several control measures were selected as mitigation measures for each risk and scheme because no one control can specifically mitigate the risk on its own.

A couple of the targeted MDAs were not surveyed because the permission to interview the staff was not received until the end of the field work. This was after several frustrating visits to the institutions during the whole month. The data collected from the field work was entered using the Statistical Package for Social Sciences (SPSS) software. An appropriate data entry template was designed for the data entry and analysis. However, the open-ended questions that sought identification of the types of corruption risks, their impact and the control measures attracted very many and varied responses, making it very difficult to code appropriately and enter the information into the dataset. All the same, the responses were written out, coded and recoded into a manageable number of indicators and analysed. This was easy as the sample size was small and limited to key informants only. The results of the analysis were used to write the Report on the Assessment.

A validation workshop was held on October 25, 2019 during which the Consultant presented the findings for approval or otherwise. Most of the ratings were accepted although there were a few where the participants recommended some changes which have been incorporated into this Report. Although many stakeholders attended the validation workshop, most of the interviewees of the field work did not attend.

3.1 LIMITATIONS OF THE STUDY

The mere mention of “corruption” made some respondents, particularly some public servants, reluctant to share an opinion on the canker. Most officers were cautious in what they said, especially when it came to completing the questionnaires. In Various cases, the completed questionnaires had to go through an approval process, just like the permission to conduct the interviews. This limitation was, however, partially addressed by assurances that nothing they said will be attributed to them individually.

Most of the institutions required official letters of introduction. This caused a long delay in the study as the introductory letters and letter seeking permission to interview officials had to go through the bureaucratic process in many offices. Some letters took a whole month to go through the approval process and some, particularly the Ghana Education Service, had to be abandoned. This deprived the report of some rich input from that organization which is very important in achieving the SDG 4. In addition, the Ghana Police Service which plays a key role in the justice delivery system, was inadvertently left out in the number of institutions that was surveyed. This was a serious limitation as the Ghana Police Service, which is usually ranked high when it comes to corruption, initiates most corruption and criminal cases through arrests, investigations and even prosecution on the authority of the Attorney-General and Minister of Justice, the government’s attorney. Moreover, many individuals preferred to complete the questionnaires themselves but failed to do that without any reason, reducing the number of respondents. However, the limitations were remedied by the hosting of the validation workshop where participants endorsed the findings and made additions where necessary.

4.0 THE FINDINGS OF THE STUDY

This section looks at the corruption risks in the efforts to achieve the SDGs 3, 4 & 16 which are numerous as revealed from the desk reviews as well as from the key informant interviews.

4.1 TYPES OF CORRUPTION RISKS IN PUBLIC PROCUREMENT

Corruption in public procurement refers to the gamut of practices engaged in by participants in the procurement process by which they wrongfully and illegally exploit their positions of trust for private and selfish gains. These corrupt acts include practices such as conflict of interest, bribery, embezzlement, kickbacks, tender rigging, contract splitting, illegal gratuity, extortion, undue influence in the needs assessment, fraud in bid evaluations, invoices or contract obligations. Public officers, in turn, pay back by dividing contracts to reach more people and justify higher costs, tailoring award criteria to favour a particular person, firm or company, approving anti-competitive consortia which would otherwise violate anti-trust laws, accepting non-responsive bids, hosting flawed bid openings or staging discriminatory contract negotiations (UNCAC, 2013).

In general, the following are the types of corruption that are likely to occur in procurement and procurement related transactions:

1. Bribery refers to the offering, promising, giving, accepting, or soliciting of an advantage as an inducement for an action, which is illegal, unethical, or a breach of trust or to refrain from acting appropriately. Below are some manifestations of bribery:

- Kickbacks and illegal payments are bribes fulfilled after an enterprise has awarded a contract to a customer aimed at paying for the award of the contract.
- Facilitation payments are typically small payments made to secure or expedite the performance of a routine or necessary action to which the payer is legally entitled.
- Charitable and political donations, sponsorship, travel, and promotional expenses are legitimate activities for entities but can be abused by being used as a subterfuge for bribery.
- Even though Conflict of Interest (COI) is not in itself corruption, it is corruption risk. It refers to a situation where a public officer puts him/herself in a position where his/her personal interest conflicts or is likely to conflict with the performance of the functions of his/her office.
- Lavish gifts, hospitality and entertainment expenses
- Sponsorships, loans, fees, rewards, or other advantages such as taxes, services, donations, and promotional expenses.

2. Collusion can take various forms, including bid-rigging, cartels, and price-fixing:

- Bid rigging refers to situations whereby conspiring competitors effectively raise prices in situations where purchasers acquire goods or services by soliciting competing bids but the bidders agree in advance who will submit the winning bid.
- Cartels constitute secret agreements or collusions between enterprises to commit illicit actions or fraud, involving price fixing, information sharing, or market rigging by setting quotas for production and supply.
- Price fixing refers to an agreement among competitors to raise, fix, or otherwise maintain the price at which their goods or services are sold.
- Revolving door is corruption linked to the movement of high-level employees from public sector jobs to private sector jobs and vice versa, a situation that can compromise the impartiality and integrity of public office.
- Political patronage (similar to nepotism and clientelism) refers to the practice of

awarding contracts directly based on personal or party considerations rather than on the basis of merit;

- Illegal information brokering has to do with the brokering of corporate confidential information obtained by illegal methods.
 - Insider trading refers to the situation where securities transactions are made when the person behind the trade is aware of non-public material information, and hence violating his or her duty to maintain confidentiality of such knowledge.
3. Tax evasion is the illegal non-payment of tax to the government of a jurisdiction to which it is owed by a person, enterprise, or trust who should be a taxpayer in that place.
 4. Embezzlement/misappropriation refers to stealing or misdirecting funds or assets placed in one's trust or under one's control.
 5. Fraud is the act of intentionally and dishonestly deceiving someone in order to gain an unfair or illegal advantage (financial, political, or other).
 6. Abuse of power/influence refers to the situation where persons use entrusted powers for private gain such as diverting benefits to a different area or target group, circumventing systems for personal gain, pervert judicial processes, or using the delivery of goods/services as an opportunity to exploit local communities.
 7. Rent-seeking is the socially costly pursuit of rents, for example, the high returns that might be gained from monopoly control of a particular commodity or service. This is not necessarily an act of corruption, but it may be.

However, in addition to these general types of corruption, there are also specific corruption acts carried out in procurement in the various sectors in Ghana, as presented below:

- Bribes, extortion, illegal payments and kickbacks as well as lavish gifts, hospitality and entertainment;
- Collusion with contractors and suppliers such as bid-rigging, inflation of costs and price-fixing;

- Political patronage, interference and partisanship in procurement processes;
- Solicited and unsolicited contributions to charities and sponsorship of events;
- Compulsory contributions to political parties and campaign activities by government contractors, such as institutionalising the 5% and 10% contribution to ruling party in return for the award of contracts;
- Awards of contracts without following laid down procurement procedures such as single/sole sourcing and restricted tendering without the required authorization;
- Procurement officers and heads of procurement entities establishing firms and companies to tender for contracts and supplies and ensuring that they win or even just awarding the contracts to themselves;
- Individuals setting up more than one firm or company to bid for contracts while restricting access to tender application documents;
- Nepotism, ethnicism, favouritism, cronyism, including awarding contracts to family, friends and old boys.

Corruption in procurement is a serious problem in the country and manifests in various forms and may occur through violations of procurement rules or through legitimate deviations from the rules. Moreover, the risk of corruption depends on the amount of money and complexity of technology involved, the urgency to acquire the goods and the level of discretionary authority among public officials. This enables the tendering authority to extort more money, undertake sole/single sourcing and abuse the powers conferred on it by the state. The violations of the procurement rules involve limiting the call for bids, designing tenders to favour particular persons or firms and providing confidential information to favour the bribing company.

The 2017 Audit Report of the Public Accounts of Ghana and other Agencies (the MDAs) identified tax and cash irregularities, possibly diversions into private pockets, stores/procurement irregularities such as cost inflation and failure to deliver as some of the problems facing public expenditures arising from public procurement. Furthermore, in his 2017 Audit of the Management and Utilization of the DACF, the Auditor General (i.e. Mr. Daniel Domelovo) found similar irregularities, which included the abandonment and/or delay in project execution, overpayment of contract sums, completed projects not

in use and payment for contracts not executed and the failure to execute contract according to specifications, costing the state a total of GHS 31,224,857.00, monies that could have been used to execute at least one more project if they used it more efficiently.

Dza Mawuko, et. al. (2018), in a study which focused on MMDAs across the country, found that notable procurement-related corrupt practices in Ghana included influence peddling, inflating contract sums, payment for non-existing contracts, deliberate contract splitting, multiple payments for contracts, use of phantom vendors and misapplication of public funds. They also found out that some principal public officers involved in public procurement misappropriate funds meant for development projects in their catchment areas while staff looked on unconcerned as they see nothing wrong with it. Surprisingly, the study also found that internal and external auditors ostensibly “train” principal officers on how to conceal corrupt practices in return for money and other rewards.

4.1.2 THE IMPACT OF CORRUPTION IN PROCUREMENT

Corruption in procurement impedes economic development, distorts market mechanisms and creates inefficiencies, reducing competitiveness, trade and foreign direct investment. It leads to both the wastage of citizens' money and the failure to meet the public's needs which are not fairly and properly considered during project design and implementation. It also undermines the quality of works and services, which in turn can damage the environment and even cost lives and loss of properties. Indirect costs of corruption in public procurement distorts competition, limits market access and reduces business appetite for foreign investors.

It is estimated that more than a third of businesses in Ghana expect to give gifts to procurement officials (ES 2013). Companies report that public funds are often diverted due to corruption and that procurement officials often favour well-connected individuals or companies when awarding public contracts (GCR 2015-2016). The factors fueling high corruption levels in public procurement include a weak government administration and the state being a major investor and contractor (BTI 2016). Companies cannot expect complete transparency in locally funded contracts, and there are allegations of corruption in the tender process. Ghana's government has previously set aside international tender awards in the name of national interest (ICS 2016). Some contracts are awarded through sole or single sourcing where the procurement entity selects one supplier through non-competitive bidding (GI 2016) and awards the contract. The implications of such actions are obvious such as higher costs of the projects and shoddy work, especially if the supervision and monitoring is also weak or even sometimes non-existent.

The Global Corruption Report (GCR 2015-2016) revealed that, in Ghana, companies contend with high corruption risks when dealing with Ghana's public procurement system. Bribes and irregular payments are often exchanged in return for obtaining government contracts and licenses. Corruption occurring through the violation of procurement rules or through legitimate deviations from the rules results in the poor quality of goods and services procured as they are purchased from the highest bidder in terms of bribes. In addition, procurement corruption can cause state capture, whereby bribing firms begin to determine the policy process, especially when the best bribery firm

also is a major financier of the ruling party. According to Owusu-Bempah, et. al. (2013), experts identify procurement as one of the most prone to corruption in the health and education sectors and that corruption in procurement affects the efficiency of public spending and donors' resources, creates waste and, ultimately, affects the quality of health and education services and the opportunities they present to improve quality of life.

According to Ghana's Auditor General, Daniel Domelovo, corruption in public procurement has very dire consequences on the country. It deprives the country of value for money from procurement of its infrastructure and goods and services as the country incurs additional costs and loses state funds. Corruption in procurement also limits the space for policy formulation and implementation.

4.1.3 CONTROLLING CORRUPTION RISKS IN PUBLIC PROCUREMENT

Due to the negative impacts of corruption, including loss of state resources, poor and shoddy work and deprivation of citizens of infrastructural and social development, various countries have designed various strategies to reduce procurement corruption. These strategies include enacting strong procurement laws, policies and procedures and establishing a strong institutional framework and changing the organisation of public procurement aimed at ensuring greater transparency and addressing the supply side of corruption. However, in all this, the need for political commitment is paramount for the strategies to work.

The OECD's "Recommendations on Public Procurement" highlights several mutually supportive principles which may, directly or indirectly, prevent corruption and stimulate good governance and accountability in public procurement. The principles include integrity, transparency, stakeholder participation, accessibility, E-procurement and oversight and control. These principles may exist in many countries but the extent to which they are enforced will most likely vary and may not necessarily yield the desired results of improved corruption-free public procurement.

The fight against bribery and corruption ranks high on the reform agenda of many countries including Ghana. Public Procurement is now among the most dynamic areas of anti-corruption reforms being championed by the World Bank and many countries. In the various phases of procurement, there are factors that provide the opportunities for corruption. These factors include the lack of transparency, limited access to information and lack of accountability and control at each stage. As corruption in public procurement increases government's operational cost, creates the perception of poor or weak governance and reduces citizens' trust in Government, it is, therefore, important that a country and its institutions take steps to eliminate or at least minimise the corruption risks in its procurement processes. According to Section 32 of Ghana's Public Procurement Act, procurement entities shall reject a tender, proposal, offer or quotation if the supplier or contractor or consultant tries to manipulate the procurement process to his advantage by offering anything as an inducement. This restrains both suppliers and practitioners to proceed on caution when it comes to whether to influence the procurement process

unduly. The Public Procurement Authority requires that all entities publish notices of contract awards on its website in order to promote transparency. The general public has access to the outcome of tendering procedures through this medium.

One of the World Bank's recommended reforms Electronic-Government Procurement (E-GP). Electronic Government Procurement (E-GP), which refers to the use of Information and Communication Technology (ICT) such as internet/web based systems to conduct the procurement process for the acquisition of goods, works and services required by the public sector, has been identified as a tool capable of fighting corruption. For examples, E-GP eliminates the direct human interface between tenderers and procurement officials. In E-GP, documents are made available on-line and not through persons, where one may be required to pay bribe to be part of the tendering process. In addition, E-GP comes with centralized data which helps improve audit and analysis to avert wrong use of data/ information, allows government to monitor all the works and services more easily and efficiently through the modules available and increases transparency as it makes information available and accessible to all citizenry who have something to do with process. Moreover, on-line tendering automatically cuts out or reduces the collusion and rigging among some tenderers.

Efficiency in public procurement requires the adoption of participatory and transparent approaches to enable key stakeholders, including civil society and citizens, to better monitor the process. Effective monitoring plays an important role in preventing corruption and helping ensure that corrupt conduct is exposed and properly sanctioned. However, this has been found to be lacking in most procurement processes with the authorities claiming confidentiality in business activities. There is a need to monitor specific procurement processes, identify risks and advocate reforms, based on the core principles of transparency, integrity and accountability and to design and adopt innovative approaches, in collaboration with key stakeholders, to put in place the high standards needed to stop corruption. It is, therefore, necessary to adopt some best practices in other countries and minimise corruption risks. The global anti-corruption civil society organization, Transparency International, identifies the principles, standards and key steps needed to ensure a clean contracting process, and collects good practice examples of its chapters' work in the area. For example, the Transparency International chapter in the United States of America has promoted the setting up of the Civil Society Platform for Monitoring (CSPM) whereby citizens are supported in their efforts to recognise the 'red-flags' of corruption risks in public procurement by monitoring individual procurement processes and actively participate in them.

Moreover, Transparency International chapters in several countries have also promoted the establishment of the Integrity Pact which involves the signing of a binding Agreement with commitments to adhere to high standards of integrity by both bidders and government authorities so as to ensure a level playing field for those involved in the procurement process and to reassure key actors that their counterparts will abstain from malpractices and apply measures to reduce corruption risks. The concept seeks to bring together governments, businesses and civil society to fight corruption in public contracting and by so doing, help ensure value for money and quality for the public. The concept provides for a civil society group to facilitate independent monitoring of the pact's implementation, which includes a complaints mechanism and ensures breaches trigger serious sanctions.

According to Osei-Tutu, et. al. (2010), controlling corruption in public procurement practices would require the constitution of a sound procurement system and pro-social equity policies that would foster good governance, corporate social responsibility, transparency, accountability, judicious public expenditure and national progress. They portend that the implementation of sound procurement performance measurements would be imperative in the bid to curb corrupt practices. The authors admit that Ghana's Public Procurement Act 2003 (Act 663) as amended has proffered solutions for these underlying constructs but that there are some challenges facing the Authority and public institutions in its implementation. They argue that even though the abilities to creatively and logically introduce monitoring systems when planning, executing and completing projects are important, knowledge about and debating corruption related issues is also important to the modern public procurement. This is why many analysts recommend that qualified procurement professionals should be used to handle procurement in the country. They must not only be qualified but their capacity must also continue to be built. In addition, there is a general need to create awareness about corruption risks in procurement among employees and the general citizenry.

Dza Mawuko, et. al. (2018), concluded from their study on corruption in public procurement that the government not only needed to adopt a combative strategy in dealing with the incidence of corruption but also blend the combative approach with moral suasion strategies in the fight against corruption (in procurement). This should include the creation of awareness about corruption and its negative effects on society and the economy.

4.2 CORRUPTION RISKS IN THE HEALTH SECTOR IN GHANA

Corruption is a pervasive problem in the health sector and has negative effects on health status and social welfare. The most prevalent types of corruption in the health sector include informal or “under-the-table” payments by patients, bribery for a government post, absenteeism, bribes, kickbacks and other types of procurement fraud, theft of medicines or other property, fraud (including insurance fraud, “ghost” patients, collusion with private health facilities, etc.), and embezzlement of user fees or other funds. This has been confirmed by several studies. Azfar and Gurgur’s study (2005) found out that corruption delays and reduces the vaccination of new-borns, discourages the use of public health clinics, reduces satisfaction of households with public health services and increases waiting times at health facilities. Thus, most people do not have access to quality healthcare due to inadequate health professionals and health facilities and poor road networks.

Corruption in the health sector is a matter of life and death as the refusal and/or failure to make illegal payments could lead to the loss of the life of a family member, relative, or friend or even oneself. Corruption also costs lives when fake or adulterated medications are sold to health facilities and patients. In most cases, it is the poor people that are most affected. Medical staff may charge unofficial fees to attend to patients or demand bribes for medication which should be free. Or they may let patients who bribe them jump the queue while patients who are seriously sick and came earlier are left unattended to.

World Bank surveys show that in some countries, up to 80% of non-salary health funds never reach local facilities as ministers and hospital administrators can siphon millions of dollars from health budgets or accept bribes. This distorts policy and denies people and hospitals of health care, medicines and qualified staff. Stolen funds also hamper efforts to beat major health challenges, such as malaria and HIV/AIDS. Although this is more serious in developing countries, it also happens in wealthy and developed countries which lose millions of dollars each year to insurance fraud and corruption. There is, therefore, a need for closer supervision and proper checks by regulators to ensure that public health funds do not disappear into private pockets.

Transparency International's 2006 Global Corruption Report, which focused on the Health sector found that "Ghana's public health care system is a corruption prone area with evidence of bribery and fraud across the breadth of medical services, emanating from petty thievery and extortion, to massive distortions of health policy and funding, fed by payoffs to officials in the sector"⁸. The negative effects of corruption on the health and welfare of citizens are obvious and include drug leakages affecting the quality and accessibility of care in public facilities whereby citizens do not use the facilities due to unavailability of drugs as well as infant and child mortality. Barnnes (2009) recommended that putting in place good rules, transparency and monitoring are critical for the prevention of corruption in the health sector. It is, therefore, necessary for governments to elaborate and enforce procurement laws and procedural guidelines that meet international standards such as minimising confidentiality, open competitive bidding, guarantee access to information, and make sure bidding documents, procedures, evaluations and awards are publicly and timely available. This would also require that governments publish detailed health budgets and financial information that is easy to understand, scrutinise and facilitate tracking of clinic or hospital budgets and prevent fraud. There is also the need for governments and state agencies at the borders to tackle counterfeit drugs at source through cooperation between countries, involving customs, suppliers, medical institutions and the police.

The Bank's Report called "Quiet Corruption" published in 2011 revealed that 95% of resources allocated to the health sector in Ghana was diverted into the pockets of individuals, making Ghana second to Chad in terms of the most corrupt when it comes to managing resources in the health sector in Africa. "Quiet Corruption", an annual Africa Development Indicators report, revealed that corruption goes beyond bribes and graft and affects the health, education, and agriculture sectors on the continent.

A mystery shopping research on corruption in the health sector found that while some health facilities were charging illegal fees, others who charged the appropriate fees failed to issue receipts to clients. In addition, some of the hospital staff were involved in illegal or private sale of drugs to patients and, in some cases, there was unauthorised trading within wards (Safo, 2011). Omane (2011) also reported that auditors at the Korle-Bu Teaching Hospital had uncovered corruption in the hospital's procurement process that may be a cue to massive embezzlement that may have gone undetected for some time, specifically in the Supplies Department (Central Stores) of the hospital.

In a study on corruption in the health sector in Ghana, Agbenorku (2012) found that 25.9% of the 1620 respondents stated that the healthcare sector was extremely corrupt while 74.1% said the sector is quite corrupt. They attributed the level of corruption to

8. http://www.transparency.org/content/download/4912/28857/file/Ghanaian_Chronicle_06-02-02.pdf.

inadequate salaries (65.4%), unavailability of sufficient tools to work with (13%) while other factors included the habit of bribe taking (21.6%). The respondents also ranked doctors as the most corrupt staff in the health sector (54.3%), followed by pharmacists (23.5%) with nurses and paramedics and others recording only 9.9% and 7.4%, respectively. Some of the acts of corruption in the health sector include doctors coming to work late, directing patients to their own private clinics or other health facilities they work in or even absenting themselves from the public facilities to be able to work in these private clinics to the detriment of patients who may have queued up in these public health facilities hoping to see these doctors. According to some of the participants, hospital staff demand unofficial monies from them before they could access quality care in the form of consultation, drug collection and other examinations so that they may be attended too quickly. Thus, corruption affects all units in the healthcare sector since personnel demand some form of money before rendering services needed to patients.

The National Health Insurance Scheme (NHIS) has also been faced with some issues of corruption, including fraud and forgery of payment of claims, leading to undue delays in the payment of service providers while some healthcare personnel also demand illegal payments for the services they render to NHIS cardholders. The study proposed mitigation measures such as payment of higher salaries and staff motivation, education and regular checks, total withdrawal of license, an enhanced national health insurance system, adequate equipment and facilities to work with.

In their study titled, “Preventing Procurement Corruption in the Health Sector in Ghana: A Factor and Principal Component Analysis”, Owusu-Bempah, et al. (2013) identified a number of causes of corruption in health care delivery, including the following:

- Lack of access to detailed and financial information on health expenditures
- Low and inadequate salaries and motivation for employees
- Availability of fake and inferior drugs
- Lack of demand for accountability
- Lack of participation in health service policy-making.

The authors concluded that the relative importance of measures used to prevent corruption in procurement in the health sector, in order of importance, were the use of good rules, putting in place efficient management systems, enhancing access to information and promoting integrity among officials.

The study by the Ghana Integrity Initiative (GII) Consortium in 2018,⁹ dubbed “Cost and Impact of Corruption on Education and Health Sectors in Ghana” revealed that corruption

9. The Ghana Integrity Initiative (GII) Consortium, 2018

persists in the health sector and that, generally, 43.8% of respondents had also experienced one form of corruption or the other in the health sector. It cited corrupt practices in the health sector such as unused drugs not returned to patients although they had been billed, illegal charges for services rendered in relation to accessing health facilities with National Health Insurance Scheme (NHIS), accessing drugs with NHIS cards, subscribing to NHIS, acquisition and retrieval of folders, and ambulance use. Views about corruption in health worker-related issues include: corruption in medical procurement, corruption in drug prescriptions, negative work attitudes, accessing National Health Insurance Scheme (NHIS)-related services and other health related issues.

From the analysis above and the interviews/surveys, the following constitute a summary of the types of corrupt acts that are likely to take place in the health sector in Ghana that limit access to quality health care delivery and the achievement of the SDG 3:

- Political and other interferences in the recruitment and distribution of health professionals as well as in the promotion and approvals of study leave of health professionals;
- Illegal charges for and/or denials of health care services in relation to accessing health facilities with National Health Insurance Scheme (NHIS);
- Denial and delays in processes in subscribing to NHIS;
- False and inflation of health insurance claims by service providers, sometimes in collusion with health personnel;
- Payments for acquisition and retrieval of patients' folders;
- Illegal charges and refusal to account for fees in respect of ambulance use;
- Corruption in medical procurement, including diversion of drugs to private clinics and pharmacies;
- Corruption in drug prescriptions where doctors (unnecessarily) prescribe expensive drugs and/or drugs only available at the private pharmacies;
- Negative employee attitude to public property (such as “abanye”) which lead to corruption;

- Doctors and other health professionals directing patients to private health facilities they own or work in so as to make money for themselves;
- Doctors and other health professionals absenting themselves from or coming late to the public health facilities and making their way to private facilities to the detriment of patients;
- Institutionalising “locum” whereby health professionals are permitted to work in additional health facilities to the disadvantage of patients in the public health facilities;
- The procurement and distribution of fake drugs by health professionals to make money for themselves;
- Illegal charges and/or refusal to account for mortuary services, e.g. non-issuance of receipts;
- Refusal to return unused drugs to patients though they had been billed.

4.3 CORRUPTION RISKS IN THE EDUCATION SECTOR IN GHANA

In its 2010/2011 Global Corruption Barometer, Transparency International (TI) stated that corruption in education was particularly burdensome for the poor, who are twice as likely to be asked to pay bribes for basic services as wealthier people. The Report stated that the roots of corrupt practices lie in a lack of transparency and accountability, adding that the inability to access information prevents communities and individuals from being able to monitor budgets and demand answers from those in power. It, therefore, recommended transparency and strong accountability mechanisms as they make it harder for corrupt school officials and university staff to disguise this corruption. Transparency International indicated that identifying and eliminating corruption in the education sector is essential to ensuring that learning opportunities are not undermined and that corruption in the education sector is aided by the lack of effective monitoring of these educational institutions by the outside world. Clearly, this is a risk to the achievement of the SDG 4, if not dealt with urgently.

Moreover, Transparency International's 2013 Global Corruption Report (GCR) showed that Ghana's education sector was riddled with massive corruption. The report estimated that 66% of Ghanaians saw the country's education system as corrupt or highly corrupt while about 40% of Ghanaians surveyed admitted that they recently had to pay a bribe before getting the requisite access to education for their wards. The Report concluded that, in all cases, corruption in education acts as a dangerous barrier to high-quality learning and social and economic development. It also jeopardizes the academic benefits of universities and may even lead to the reputational collapse of the country's entire higher education system. Again, the negative impact of corruption in education on the achievement of the SDG 4 is obvious if the canker persists.

Moreover, according to students who took part in an Essay Competition titled "Write a letter to the President identifying three key corruption issues affecting the education sector in Ghana and what the President must do to address the challenges" which was organized by the GACC for selected schools in 2015, corruption is not unfamiliar in their experiences as students. The students listed the following as corrupt acts that besiege the education sector:

- a) The shady deals with teacher recruitment, leading to employment of unqualified and inexperienced teachers with fake certificates;
- b) The charging of unapproved fees by heads of schools;
- c) The bribery of lecturers for high marks.
- d) The creation of the protocol list, whereby students with higher marks are sacrificed on the altar of protocol admissions,” and the requirements set for the admission of prospective students disregarded, leading to the infiltration of unqualified students into schools.
- e) Examination malpractices, including the leakage of examination questions and the sale of questions by WAEC officials.
- f) The existence of ghost names of teachers on government’s payroll, and
- g) Corruption with the Computerised School Selection and Placement System.

The study by the Ghana Integrity Initiative (GII) Consortium in 2018¹⁰, dubbed “Cost and Impact of Corruption on Education and Health Sectors in Ghana” cited above revealed that corruption persists in the education sector in the country. According to the report, generally, the perception of corruption exceeds actual experience of the phenomenon at both sub-national and national levels in education sector. The study indicated that 34% of respondents admitted to paying bribes, suggesting one in three people who interact with the education sector in Ghana were likely to engage in one form of corruption or another. The study found that buying of certificates, paying for school placement into Senior High Schools (the CSSPS) and tertiary institutions including grade changing as well as buying of examination questions, dominate bribery activities in the education sector. Other corrupt practices are realised in securing contracts for the construction of educational facilities and posting and promotion of teachers.

In his Thesis titled “Cutting Corners: Students’ Perceived Academic Corruption at Universities in Accra”, Isaac Tagoe (2017) found out that corruption takes the forms of exchanging money for grades, exchanging money for certificates, paying for examination questions, exchanging sex for grades, seeking sexual favours, favouring of friends and relatives, selling of hand-out or books compulsorily and paying of unapproved charges. This involved students, faculty members and administrators. The study further disclosed that students were generally passive to reporting corrupt activities. The study also revealed

10. The Ghana Integrity Initiative (GII) Consortium, 2018

that the influence of peers in predicting students' corrupt intentions was stronger than the influence of faculty. As detailed above, it is obvious that these corrupt acts can impact negatively on the country's effort to achieve SDG 4.

Another research conducted by GII, in collaboration with the Ghana National Education Campaign Coalition (GNECC) in 2018 on "Corruption Risk at the Basic Education Level and the likely Impact on Achieving the SDGs 4 and 16",¹¹ cited misappropriation of resources and abuse of the system as the main corruption behaviour in the country's basic education sector. The study found that transgressing rules and procedures, inflation of costs and activities in budget estimates, embezzlement, favouritism, nepotism, bribes, bypassing criteria, discrimination, fraud in public tendering, collusion among suppliers, manipulating data and ghost deliveries, among others, were the main types of corruption in the sector. Instances of diversion of education resources and denying the sector of quality lead to inadequate educational infrastructure and facilities as well as the reduction in quality of education and insufficient supply of teaching and learning materials. This would affect the country negatively in its efforts to attain the SDGs 4 and 16.

The main causes of corruption in the Education sector are:

- Lack of awareness about corruption and its negative impacts on school admissions and progression as well as teacher quality and performance;
- Lack of or inadequate access to information on education policy, including fee payments;
- Lack of enforceable codes of conduct for education administrators and teachers;
- Lack of parent and student participation in governance;
- Lack of clear systems of oversight and accountability across the education spectrum;
- Lack of integrity in examinations and examination officials as well as inadequate security for examination materials, rendering it a means of assessing student performance and a basis for progression along the education latter;
- The lack of an effective sanctions regime.

The following is a summary of specific corrupt acts that take place in the Education Sector in Ghana that limit access to quality education and the achievement of the SDG 4:

¹¹. Ghana Integrity Initiative, 2018.

- Bribery and illegal payments for education delivery service, including double extra classes;
- Seeking and exchanging money and sexual favours for grades (Sextortion);
- Selling of hand-out or books compulsorily to students while penalizing those who are unable to buy;
- Selling/buying examination questions;
- Paying money for admission into senior high schools (the CSSPS) and tertiary institutions, including grade changing;
- Use of protocol lists for admission into SHS and tertiary institutions;
- Misappropriation and diversion of education resources;
- Absenteeism and persistent lateness to school by teachers;
- Transgressing rules/procedures, including bypassing criteria in admission of students, appointment of teachers and procurement of goods and services;
- Embezzlement of employers' property and resources;
- Favouritism, nepotism and discrimination, e.g. favouring of family, relatives and friends in the admission of students, recruitment and postings of teachers.

4.4 CORRUPTION RISKS IN THE JUSTICE DELIVERY SYSTEM (SDG 16)

Many studies in Ghana have shown that corruption is high in the judicial system in Ghana although there have also been several claims of judicial corruption described as mere perception. The 2005 Afro Barometer study by the Ghana Centre for Democratic Development (CDD-Ghana) reported that “Ghanaians perceive varying levels of corruption in public agencies and among public officials with the police and judges as well as tax officials topping the list. Over 7 in 10 respondents perceive some corruption amongst judges and tax officials.” Also, the GII GCR (2005) ranked the Judiciary fourth (4th) among ten institutions highly affected by corruption in Ghana. A survey conducted by Ghana Integrity Initiative on corruption within the courts in 2007 in Accra, Tema, and Kumasi, also revealed that over 52% of the judges and magistrates, 64.2% of Lawyers, and 51.3 % of litigants agreed that judicial corruption was very real in Ghana. The responses from each of the four categories of actors in the judicial process differed in terms of percentages of those who thought judicial corruption was real and those who thought otherwise. More lawyers and litigants agreed that judicial corruption was real than was the case with judges and judicial staff.

Also, in 2011, a group of lawyers and members of the Ghana Bar Association, Dr. Raymond Atuguba, David Annan, Abraham Amaliba and Laari Bimi, stated categorically at a Roundtable Discussion on the Judiciary and Ghana’s justice system in Accra, organized by the National Commission on Civic Education (NCCE) that several judges were corrupt and selling justice and that they know judges who collect bribes before providing verdicts. In an apparent show of “where power lies”, the Association of Magistrates and Judges (AMJ) reported the four lawyers to the General Legal Council (GLC) for sanctions, demanding that, until Dr. Atuguba and his colleagues, were made to prove their assertions that judges and the judiciary were corrupt, they would not hear briefs filed by the four counsels in any court. However, a group called the Forum for Governance and Justice associated itself with the comment made by the lawyers that there was widespread corruption in the judiciary. The Forum congratulated them for bringing attention to the issue, which many others have had cause to talk about privately.¹²

12. Daily Guide, “Group backs ‘judiciary corruption’ comment”, <https://www.modernghana.com/news/331788/group-backs-judiciary-corruption-comment.html>

According to a publication in the Daily Graphic (September 9, 2015), the Institute of Economic Affairs (IEA) had corroborated assertions of corruption in the judicial system just as the Judgement Debt Commission also attributed the loss of huge sums of money by the State through the payment of judgement debt to corrupt practices in the Judiciary. In September, 2015, the revelations of corruption in the Judiciary by the ace investigative journalist, Anas Aremeyaw Anas, shook the very foundations of Ghana's judiciary with an indicting exposé on endemic and systemic corruption by judges, magistrates, and other judicial staff which led to several judges and magistrates being sacked.

Furthermore, a study by Professor Raymond Atuguba of the University of Ghana found that the voting patterns of judges of the apex court are influenced by the political party that appointed them. The study involved an analysis of some 100 political cases which concluded that, for the past 25 years, Supreme Court Judges have voted along the lines of the political disposition of their appointing authority.¹³ The study revealed that 14 out of 22 National Democratic Congress (NDC) appointees to the Supreme Court have given judgment in favour of the NDC. The reaction of the Chief Justice and some members of the Judiciary was harsh in spite of the fact this was a scientific analysis of past judgements by the apex court.

The GII Report cited above showed that judicial corruption undermined justice in Ghana, denying victims and the accused the basic human right to a fair and impartial trial. The impact of corruption included fracturing and splitting communities by injury created by unjust treatment and mediation which destroys the integrity fiber of the legal and judicial systems in Ghana (GII Report, 2007). A research conducted by GII, in collaboration with the Ghana National Education Campaign Coalition (GNECC) in 2018 on "Corruption Risk at the Basic Education Level and the likely Impact on Achieving the SDGs 4 and 16",¹⁴ concluded that the judicial system, which is supposed to punish offenders, is equally guilty of corrupt practices and has lost the public trust. Judicial corruption includes the breaches of procedural and administrative irregularities. From the analysis, several types of judicial corruption risks have been identified. These are varied and include the following:

- Bribery or systematic corruption:
- court users pay bribes to administrative employees in order to alter the legally-determined treatment of files and discovery material;
- court users pay bribes to accelerate or delay a case by illegally altering the order in which a case is to be adjudicated by a judge;

¹³ <https://www.myjoyonline.com/politics/2018/february-20th/prof-atuguba-research-judiciarys-reaction-has-been-charitable-yaw-oppong.php>

¹⁴ Ghana Integrity Initiative, 2018.

- payment of money or in-kind gifts to judges and magistrates to influence decision-making;
- Some judges make politically-motivated court rulings on high profile cases;
- Some lawyers pay judges and clerks for frequent adjournments so as to make more money from their clients while litigants pay the clerks to speed up or delay cases;
- Some lawyers deliberately manipulate the system to delay cases that they perceive are going against them or in order to charge additional fees;
- Some lawyers pay clerks to get “favourite” judges before whom they appear;
- Some court employees commit fraud and embezzle public property or private property in court custody;
- Undue changes of venues of court hearings where judges stand to gain economically and career-wise as a result of their corrupt acts;
- The Attorney-General sometimes refuses to prosecute some politically sensitive and high profile cases;
- There are judgement and interference in cases involving political vigilantism and violence, backed by various ruling governments;
- Clerks demand money before assisting in the preparation of documents for execution of the court order;
- Demands for money by bailiffs and court clerks to serve process;
- Some of the clerks sometimes mislead litigants to part with money by giving them misleading information.
- The practice of court officials drafting legal documents for the public is fast becoming an established practice.
- A strong perception that the lawyer on the other side has seen the judge behind one’s back can prompt one to also “do something”;

- Court docket overload can lead to a lot of frustration and prompt lawyers and their clients to try and “do something” so as to jump the queue;
- Some prosecutors deliberately make wrong charges in order to exonerate accused persons.

The reasons why judges, lawyers, prosecutors and judicial staff engage in corrupt acts, some of which cannot be morally justified, are many and varied but they include the following:

- Inability of judges to meet their social needs and fulfil societal commitments
- Inadequacy or absence of legal information due to unreliable impartial judgments;
- Greed and the love of ostentatious lifestyles and a natural gravitation towards pleasurable things and away from anything that constrains and produces pain.
- The abysmally low remuneration of public officials in developing countries creates a high propensity on the part of public wage earners to ‘make up for the difference’ (need).
- The inability of those charged with prosecuting corrupt officials to bring their “political soul mates” to book, tempting offers from both domestic and foreign businesses and so on.
- The absence of a transparent and predictable system for the allocation of internal organizational roles to court employees;
- The complexity of procedural steps coupled with wide procedural discretion (e.g. relating to time limits for filing of claims or the rendering of judgments);
- Lack of judicial knowledge of the substantive and procedural rules leading to attempts by lawyers and litigants to bend the rules;
- Insufficient alternative sources of dispute resolution mechanisms; and,
- Ethical attitudes of key actors - judges, lawyers, litigants and court employees matter significantly as sources of corrupt behaviour.

Corruption in the judicial system has several direct and indirect impacts on the system, the country and individual citizens and groups of citizens, including businesses. The impacts of the corruption include the following:

- When law-breakers go unpunished on account of judicial corruption, this creates malfunctioning societies with little or no trust in the judiciary.
- The mistrust in the justice system incites the societies to mete out instant justice to law breakers, leading to a system of the survival of the fittest as a means of correcting injustice and moral decadence.
- Economic growth is retarded and degraded in some instances due to judicial corruption visible in partial trials in favour of officers who have misused state funds and looted the nation's coffers for their personal gains.
- A culture of impunity, lawlessness, and near anarchy which destroys the societal moral fibre and creates an unsecured social system and a manipulative judicial system;
- Corruption within the judicial branch of government represents a source of institutional malfunction and can undermine the credibility and integrity of the judicial system and irreparably damage the entire legal system.

The Ghana Police Service plays a very important role in the justice delivery system as they initiate most corruption and criminal cases in the justice system. However, many studies have always ranked the Police as the most corrupt institution. Transparency International's Global Corruption Barometer (GCB 2013) ranks Ghana's police as perceived by an overwhelming majority of citizens as the most corrupt institution in the country. In fact, the Police is generally perceived as inept and are criticized for corruption or negligence of their duties. This police corruption has the tendency of undermining the moral standing of the police, poor public perceptions of police trustworthiness, procedural justice and effectiveness and the ability to enforce the law (Tankebe, 2010). This also has the effect of promoting lawlessness as many people with influence and money know that they can always get away with several crimes. In Ghana, police corruption in the justice delivery system manifests itself in various forms, including solicitation for and payment of bribes, extortion and other illegal payments, suppression of criminal evidence, poor investigations and prosecution, delays in investigations and failure to show up in courts, among others. It also includes under-enforcement and over-enforcement of laws, such as assaults of alleged criminals, on account of extra-legal considerations and external control and influence, the "power from above" syndrome and nepotistic exchanges.

5.0 THE FIELD WORK ON CORRUPTION RISKS ASSESSMENT

The purpose of any corruption risk assessment is usually to supplement evidence of actual or perceived corruption in a given context in order to inform anti-corruption strategies and policies or for advocacy purposes. The field work, therefore, sought to identify the corruption risks by asking respondents who were either experts or practitioners in the area such as procurement officers, internal auditors, accountants and human resource managers in the three sectors of health, education and justice delivery as well as from anti-corruption agencies and civil society working on the SDGs 3, 4 and 16. Several varied corruption risks were identified and had to be grouped and regrouped in a reasonable number for the purposes of the study. A list of the corruption risks that were identified during the field work, their impacts if they do occur and the control measures to prevent them from occurring is compiled in Appendix 1.

The types of corruption that were most likely to happen in procurement with regards to interventions towards the achievement of SDGs 3, 4 and 16 included bribery and illegal payments, such as kickbacks, facilitation payments, charitable and political donations, gifts and hospitality expenses, sponsorships, loans, fees, rewards, or other advantages such as taxes waivers and/or exemptions, services, donations, and promotional expenses. Others include collusion, bid-rigging, sharing of confidential information, cost inflation and price-fixing as well as insider trading. The respondents also identified embezzlement/misappropriation, abuse of power/influence, rent-seeking, absenteeism, mainly of doctors and teachers, and favouritism, nepotism and discrimination involving family, relatives and friends. Procurement fraud, the act of intentionally and dishonestly deceiving someone in order to gain an unfair or illegal advantage, came out prominently as a corruption risk. The detailed identified corruption risks have been presented in Appendix 1, rating their likelihood of occurrence as well as their impact if they do occur.

5.1 CORRUPTION RISKS IN PUBLIC PROCUREMENT

A number of corruption risks were identified with regards to public procurement. They are as follows:

- Collusion was rated as having high probability of actually occurring. Collusion manifests itself in the design of tender documents to favour particular bidders, the leaking of confidential/insider information to suppliers, bid-rigging and denial of qualified bidders of equal opportunity and the issue of ambiguous procurement agreements and specifications aimed at favouring specific businesses and individuals in return for personal gain. Collusion has a high impact of on the state and the agencies involved as it leads to over-pricing of goods and services, lack of value for money, low quality goods/below specifications/under-delivery or failure to deliver, depriving the state of needed and quality infrastructure as well as unhealthy competition, killing local industries.
- Bribery, kickbacks and illegal payments are also rampant corruption risks in procurement (ranked high) which manifests themselves in the solicitation and payment of money in return for contracts and supplies and or payment of monies for services that are not supposed to attract any payments. The impact is also high as it results in the inflation of costs with the country losing money to individuals, poor quality of public goods and services procured as the contractors and suppliers also want a cut, the sue of unqualified service providers. Some service providers and suppliers may even end up not able to execute the contract and may abandon the contract after paying huge bribes. This also has the impact of weakening public institutions and professionals' ability to conduct proper value for money audits.
- Sole/single sourcing and restricted tendering are another set of corruption risks that are rated high. It manifests itself in the handpicking of contractors/suppliers for various unjustifiable reasons, awarding contracts to self and family, staff, personal businesses and party cronies without competition. Some persons even set up companies just to award contracts to themselves and may even sell them to more qualified and desperate contractors and service providers for a profit. The impact of sole/single sourcing and restricted tendering is rated high as the country loses money

which goes to enrich individuals, the poor quality of procured public goods and services/lack of value for money and unfair competition or even no competition and the deprivation of qualified bidders of the opportunity to compete.

- Procurement fraud is also rated high as corruption risk. It manifests in deliberate and planned breaches of specifications, registration of different companies by the same person for bidding purposes, procurement officers and senior management staff registering businesses and awarding contracts to themselves, over-invoicing and under-invoicing of supplies, sale of contracts and even diversion of funds and equipment belonging to the state or employers by employees. The country loses money to individuals and increases government expenditures. The impact of procurement fraud is high as shoddy goods and services are procured and the non-delivery of goods and services paid for and ever-expenditure on projects and programmes, leading to possible collapse of some public ventures and programmes.
- Political patronage and other influences which manifests themselves in politicians determining who should be awarded contracts, usually party financiers, party members, cronies and relatives, the payment of monies to ruling party for award of contracts, sale of contracts by politicians who are not contractors and fundraising for political parties through the procurement process. Even though this was graded medium, it was seen to have a very high negative impact as it is a drain on state resources, impedes economic development, creates inefficiencies as it reduces competition and may even result in state capture for private businesses and a few individuals.

5.2 THE SUSTAINABLE DEVELOPMENT GOAL 3 (HEALTH)

The following were identified as corruption risks in the interventions aimed at achieving the SDG 3, that is, health:

- Political patronage, cronyism and nepotism rated high corruption risks in the health sector and the achievement of SDG 3. These risks manifest themselves in the form of interference in recruitment, distribution and promotion as well as the selection of health professionals for study leave perpetrated by (politicians, traditional and influential opinion leaders and management staff). This compels the GHS to disregard quotas while using protocol lists to determine staff recruitment and movement, politicising health and hospital management, award of contracts to friends and family and influence peddling. The impacts of these corruption risks are also high as such actions reduce health professionals in poor/deprived areas, raises costs, inappropriate and duplicate drug purchases and services making them unaffordable to the poor and marginalized in society, leading to high but avoidable morbidity and mortality rates. They also reduce the confidence in the health system as patients turn to other sources for health care and the failure to achieve health outcomes, including the SDG 3. In the case of staff recruitment and distribution, they deny qualified persons admission to health institutions, promotion and higher studies.
- Conflict of Interest, although not a type of corruption in itself, poses as a corruption risks, which manifests itself in absenteeism and lateness of doctors to public health facilities, abuse of health facilities where doctors use hospital facilities for private work, public health employees establish and run their own facilities and even make referrals from public institutions to these private facilities. This is enhanced by the institutionalization of the “Locum” which results from huge numbers of doctors in the cities. The impact of absenteeism/lateness to work in public health facilities and related malpractices is rated as a medium corruption risks, however, the impact of such risks is rated high as quality service delivery is compromised, making health care unnecessarily expensive and inaccessible to the poor and other vulnerable people in society. This makes the achievement of the health outcomes, including SDG 3, a

mirage. In addition, this drives the poor and vulnerable people to unqualified but business-oriented health personnel who provide low quality health services. This can lead to the avoidable deaths.

- Collusion in the health sector involves bid-rigging and denial of opportunity for qualified bidders to compete and leaking confidential procurement information to suppliers for gain. It also includes failure to deliver according to specifications, inflation of costs of drugs, health consumables and services paid for by government (NHIS), delivery fraud such as under-supply of consumables by suppliers and conniving with patients to abscond from facilities without paying fees. The impact of collusion has to do with waste of state funds and depriving state of development funds, reduction of cash flows and stocks and delivery of fake or compromised potency of drugs and their ability to cure the disease and/or recovery process. Collusion also has the impact of inappropriate and duplicate drug purchases and services, which leads to incomplete treatment and even avoidable deaths.
- Bribery, extortion and illegal payments involve the charging of unapproved fees for urgent services such as surgery, connivance with health insurers' providers to cheat government, payment for acquisition and retrieval of folders. There are also illegal charges for services rendered in relation to payment of false and inflated medical claims, accessing health facilities with NHIS and illegal co-payments for medical services. Bribery, extortion and illegal have the impact of making healthcare unnecessarily expensive and reducing access to women, the poor and other vulnerable people to health care with patients refusing or unable to access healthcare. The end result will be a return to cash and carry system of health care delivery and interruption of treatment or incomplete treatment.
- Sole/single sourcing and restricted tendering, as a corruption risk, involves the handpicking of contractors/suppliers and award of contracts to self, family, own businesses, staff and party cronies without competition. It also includes the award of contracts to persons and businesses that pay money to avoid competition and in some cases, the contractors and suppliers are not in a position to execute the task. This corruption risk is ranked high just as its impact is also ranked high. The country, the institution or health facility loses money to individuals for their enrichment, the delivery of poor quality public goods and services resulting in lack of value for money. Other equally qualified bidders are deprived of the opportunity to compete.
- Theft of drugs and petty thievery of materials and consumables refers to the stealing of materials and consumables, the misuse of the facility's property, the diversion of drugs

and consumables to private health facilities is another corruption risk in the health sector that threatens the achievement of the SDG 3. This was ranked medium. This corruption risk, which was ranked medium, puts pressure on the health facility's cash flows as it has to replace the stocks and/or reduces the stocks of these materials and consumables and compels the GHS and its related agencies like the NHIA to conduct high cost medical audits and related activities.

- **Embezzlement of user fees:** The embezzlement of cash receipts at health facilities, which includes the printing and use of value books other than official ones and the issue of receipts that do not cover the full payments for services, was identified as a medium corruption risk with medium impact as the amounts involved are usually be not huge. All the same, cash flows are reduced to the health facilities, stocks do not match cash received and deprives the health facility of its needed funds for operations.

5.3 CORRUPTION RISKS IN THE EDUCATION SDGs

From the literature review and the key informant interviews and surveys, a summary of the corruption risks that have been identified in the education sector that may threaten the achievement of the SDG 4 are provided below:

- Bribery, extortion and illegal payments: Bribery, extortion and illegal payments in the education sector has been rated high. It involves the demands for bribes for enrolment into SHSs even with the CSSPS and the abuse of the protocol lists where certain people take monies add unqualified students to their protocol lists, illegal charges for admission forms and unapproved fees, charges for services and items fully paid for by government and demands for payments from newly recruited teachers for postings and input into the payroll. Some schools (both public and private) also insist on providing transport, meals, school uniforms and books at a high cost to students when they purchase them at lower prices elsewhere. The impact of bribery, extortion and illegal payments on the SDGs is also rated high as it reduces access to quality education for the poor and marginalized communities, inability of qualified candidates to enter the schools of their choice and inadequate logistics and textbooks in schools due to diversion to private facilities which all deepen the inequality between the rich and poor.
- Corruption in the delivery of special programmes: This corruption risk and its impact have both been ranked high. Corruption in the delivery of special programmes such as the SFP and the GETFund involve the inflation of pupil numbers for capitation grants, SFP and award of GETFund and other scholarships to wards of party people and others who do not need or deserve it. The SFP also recruits party executives as caterers and through middle persons which results in poor supervision. Corruption in the GETFund also involves the allocation of infrastructure projects based on partisan considerations. There is also the pilferage of food items and short delivery and poor quality food to both Basic and tertiary schools. The impact is obvious as corruption here leads to over-expenditure on the programmes, leading to possible collapse, a reduction in access to education generally and defeats purpose of programmes. The

really needy children are denied of food at school or served with poor quality food, which can lead to high drop-out rates from poor families and a deepening inequality between the rich and poor.

- Collusion with suppliers: Collusion with suppliers in the education sector is rated high and basically involves the short delivery of required quantities and delayed delivery of foodstuffs in basic and secondary schools, inflation of costs of teaching and learning materials and non-compliance with specifications of projects. The impact, which is also rated high, has to do with shoddy school infrastructure, losses to the state of much-needed funds for education infrastructure and inadequate teaching and learning materials.
- Political patronage and undue political influence in education: The corruption risk is rated medium and involves the recruitment, postings and transfers of teachers based on political and other affiliations, the construction and distribution of education infrastructure and equipment to areas of political support and tribe and the admission and awards of scholarships to children of party “faithful” and other favourites to school while denying those who need. The impact of political patronage and undue political influence is that it reduces access to employment of qualified personnel, comprises managerial efficiency and denies access to wards of poor parents and qualified students who do not have influential people, especially to the so-called good schools. Deprived communities and those perceived to have voted against the ruling party of much-needed education infrastructure, further deepening inequality between the rich and poor.
- Absenteeism and persistent lateness by teachers: Teachers’ lateness or absenteeism from schools is rated medium and involves teachers staying away from school or persistently coming late while insisting extra classes and the existing of ghost names on the teachers’ payroll. In some cases, teachers are recruited and asked to stay away from school until they paid in which case they share the back pay with some education officials. The impact of this risk is ranked medium but means less contact hours with children leading to poor quality teaching, deprives schools of the full complement of teachers and compromises the quality of graduates produced and damages trust in the education system. Pupils and students are unable to get appropriate instructions from the classroom and may fail and drop-out of school.
- Academic cheating: Academic cheating which is rated medium involves paying bribes, including sexual favours for good grades and examination passes, sale of examination questions and poor invigilation (invigilators turn a blind eye), changing

of examination grades to enable failed students to gain admission into schools and compulsory sale of handouts and books to students by teachers and lecturers. The impact of this corruption is also rated medium. It leads to unqualified applicants being admitted into prestigious schools and hence, depriving the right calibre of persons and organizations of the opportunity to progress up the education ladder and provides room for false credentials. This has the negative impact of lack of trust in the grading system and students produced and may lead to institutions outside the country rejecting Ghanaian students who wish to pursue further studies abroad.

- The embezzlement and financial malpractices in the education involves the misappropriation and diversion of education resources for private purposes, the use of school property for commercial purposes, embezzlement of funds for teaching and learning materials, embezzlement of funds for school infrastructure. The embezzlement of educational resources and other financial malpractices reduce productivity in the education sector, compromises managerial efficiency, reduces availability of logistics and textbooks and leads to over-expenditure on programmes and possible collapse of special programmes. This corruption risk also deprives educational institutions of IGFs for operations while making children pay high prices for food and uniforms, leading to increasing drop-out rates from poor families.

5.4 CORRUPTION RISKS IN THE JUSTICE DELIVERY SYSTEM

The corruption risks that were identified that could threaten justice delivery and the achievement of the SDG 16 are presented below:

- Bribery, extortion and illegal payments (Judges): Bribery and extortion by judges and illegal payments involve demands and receipt of money other gifts for favourable adjudication and adjournments aimed at delaying the determination of the case. It also involves the establishment of informal alliances between judges and defence attorneys. The impact of this is rated high as it can lead to the loss of trust in the judicial process and a sense of injustice, leading to people taking the law into their own hands, denials and delays in the delivery of justice and prevents social justice and endangers lives of citizens. This corruption risk can also result in jeopardizing claiming rights and enforcing contracts in court proceedings and lawlessness as offenders are not punished appropriately.
- Bribery, extortion and illegal payments (Lawyers): Lawyers allegedly pay money and give other gifts to judges for favourable adjudication and sometimes unnecessary adjournments to make more money from clients, to establish informal alliances between judges and defence attorneys. Sometimes, lawyers deliberate stay away from court or fail to appear in order to delay or drop cases. This corruption risk is ranked high just as its impact is also rated high. These acts lead to denial or delays in justice delivery, creates a sense of injustice and loss of trust in the judicial process, leading to people taking the law into their own hands and endangering the lives of citizens. It also leads to human rights violations and lawlessness as offenders are not punished appropriately with the poor and marginalized at the receiving end.
- Bribery, extortion and illegal payments (Judicial staff): Bribery, extortion and illegal payments to judicial staff usually involves bailiffs demanding payments for service of court notices (allegedly for transport), court clerks hiding dockets and claiming they are lost. There is also inadequate security at the A-G's office which leads to theft of documents. Prosecutors are also sometimes bribed to delay investigations to buy time and sometimes paid to tamper with exhibits/evidence and/or conduct poor

investigations and build bad dockets. They may also deliberately absent themselves or non-appearance in courts by prosecutors and investigators to delay or drop cases. These corrupt acts lead to loss of trust and a sense of injustice and makes litigation expensive.

- Political patronage and influence in the justice system: According to Ghana's Constitution, the appointment of certain categories are appointed by the President on the advice of the General Legal Council. However, there is a perception that some of these judges are often appointed based on factors other than merit such as political and ethnic considerations. Both risk of political patronage and influence in the justice delivery system and its impact are rated "medium". Such actions tend to result in politically motivated court rulings, arbitrary adjournments and technicalities to please politicians or even the Attorney-General refusing to prosecute cases against political and party persons. This leads to a loss of trust in the judicial process, prevents social justice and compromise the court system where cases are determined by means other than by the law.
- The embezzlement of court fines and fees: Embezzlement of court fines and fees was ranked "medium" while the impact is ranked "low". The corruption risk involves the court employees committing fraud and embezzling public or private property in court custody as well as fines and fees levied on users of the justice facilities. It is also alleged to involve some court officials making use of IGFs generated by the Service. This may involve highly placed employees who have control of the funds. This corrupt act deprives the courts of Internally Generated Funds for their operations as court revenues are diverted for private gain. This could also mean the misuse of funds and resources by court officials for private purposes.
- Cronyism, favouritism and nepotism in the execution of legal services: Cronyism, favouritism and nepotism in justice delivery involves the determination of cases on family, ethnic, religious, "old boyism" and other social groups they belong to as well as on cases handled by particular lawyers. The impact of the cancerous practice in the justice delivery compromises the judicial system where cases are determined by means other than the law, inequality in the application of the law and sentencing the wrong people and unfair adjudication of cases. In addition, this has the tendency to deepen the already existing inequalities between the rich and the poor and aggrieved persons may resort to remedies other than the legal ones.
- Corruption in the management of the judicial system: Corruption in the management of the judicial system is ranked medium also with a medium level of impact on justice

service delivery and anti-corruption. This corruption risk involves the creation of unnecessary jobs to attract incentives, non-compliance of civil service rules and regulations, failure to comply with professional ethics and legislation, abuse of discretion of management and staff and refunds of expenses without receipts. There are also allegations of payroll fraud or the payment of unearned salaries. This leads to Judicial Service’s inability to meet its needs due to loss and wastage of funds (IGF) and Increases in transaction costs and insecurity. Corruption in the management also leads to lack of trust and confidence in the leaders.

In order to help assess the corruption risks, a number of questions were also asked of the respondents. The first interaction was to find out the three corruption risks that each respondent was most concerned about. Bribery, extortion and illegal payments and conflict of interest came out/emerged as the corruption risks that most respondents were concerned about. Following these two risks was procurement fraud and malpractices. The details are provided in the table below. The respondents were asked to list the corruption risks in procurement that they are most concerned about. Fifteen of the respondents identified both bribery and corruption as the most worrying corruption risks while another 15 respondents also identified conflict of interest as the corruption risks they are most concerned. However, thirteen respondents saw procurement fraud as the most worrying corruption risk.

Table 2: Corruption risks of most concern

Corruption risk most concerned about	Frequency	Valid	Total
Bribery extortion and illegal payments	15	34.8%	34.8%
Procurement fraud and malpractices	13	30.2%	30.2%
Conflict of interest	15	34.8%	34.8%
Total	43	100%	100%

Source: Field Survey Datawork

However, on which corruption risk occurred most frequently, respondents indicated that corruption risks of procurement fraud such as inflation of prices/cost occurs more frequently (39.5%) followed closely by Bribery, extortion and illegal payments (30.2%) and political patronage and favouritism (14%).

Table 3: Corruption risks that occur most often

Which corruption risks occur most often?	Frequency	Valid	Total
Bribery, kickbacks, illegal payments	13	36%	30.2%
Procurement fraud/Inflation of costs, etc.	17	47%	39.5%
Political patronage/Favouritism	6	17%	14.0%
Total	36	100%	83.7%

Source: Field Survey Datawork

The table below shows the respondents' perceptions of which of the three sectors is most exposed to corruption risks. The table below shows the breakdown of the responses. It is important to note that respondents from the sectors were not asked this question, hence, the small sample of respondents, being from individuals, civil society and anti-corruption agencies, although respondents from the health sector answered the question and all felt that the sector was exposed to corruption risks.

Table 4: Sector most exposed to Corruption Risks

Which of the sections has more risks?	Frequency	Valid	Total
Health	9	56.25%	20.9%
Education	2	12.5%	4.7%
Judicial service	6	37.5%	14.0%
Total	16	100%	39.6%

Source: Field Survey Datawork

A majority of the respondents (23) were of the view that most corruption risks occur during procurement where there are personal contacts between the procurement authorities and the interested parties. In addition, most corrupt infractions are likely to manifest during the bidding processes and where there is a lot of discretion. This was followed by instances where the costs of the project is high and involves a complex technology. Collusion was the third cited instance likely to manifest. It was further revealed that persons and firms are most likely to pay money when the procurement is hasty, ambiguous or where the tenderers are very familiar with the procurement entity. This is often seen as a good reason for adopting sole or single sourcing and restricted tendering, especially when some technical expertise that is not readily available is the case. However, some procurement entities and officers may deliberately delay bidding processes, make them ambiguous and sometimes even make bidding documents available only to few favoured persons.

The likelihood of the payment of bribes and circumventing the processes also comes up where there are no proper rules and processes to be followed and there are no control measures. Persons are most likely required to make politically driven payments. Although these situations may not equally cut across all the sectors, it happens in all the sectors but more frequently in the health sector, especially during outbreaks of disease and other emergencies. This is an area that the Ministry of Health needs to address because certain diseases are an annual phenomenon and the Ministry should always equip themselves with the necessary drugs. This is confirmed by the finding that the health sector is most exposed to corruption risks, as shown in Table 4 above. However, the procurement of teaching and learning materials is an annual or regular activity that is sometimes subjected

to sole/single sourcing on the basis of urgency by the Ministry of Education. Thus, all the study sectors are exposed to corruption risks.

Table 5: Context in which corruption risks actually occur

In what context do these risks occur?	Frequency	Valid	Total
Procurement/Personal contacts/Bidding for tenders/Discretion	23	56.10%	53.5%
Collusion	8	19.5%	18.6%
Where the amount of money involved is high/Complex technology	10	24.4%	23.3%
Total	41	100%	95.4%

Source: Field Survey Datawork

Table 6: Opportunities to pay a bribe

Where might a person have the incentive to make an improper payment?	Frequency	Valid	Total
Procurement (hasty manner/ambiguity/familiarity)	11	55%	25.6%
Where there is no control measures/proper processes, etc	4	20%	9.3%
Politically driven payments	5	25%	11.6%
Total	20	100%	46.5%

Source: Field Survey Datawork

Table 7: How likely is the payment of bribes likely to happen?

How likely is this to happen?	Frequency	Valid	Total
Most likely	15	88.23%	34.9%
Likely	2	11.77%	4.7%
Most unlikely	0	0	0
Total	17	100%	39.6%

Source: FieldSurvey Datawork

In a corruption risks assessment, it is important to assess the awareness of an organization's employees of its anti-corruption policies and procedures, the availability of training and how likely they will recognize a corruption issue and raise concerns. It is also important to assess the availability of a means for them to make anonymous reports if they so choose. These assessments are necessary to enable one to make informed recommendations on which risks to mitigate and how to do so. As such, during the field work, the respondents were asked if their employees and/or public office holders in general were aware of Ghana's anti-corruption policies. From Table 8 below, out of the 43 respondents, only 13 respondents felt that they were most aware while a higher number of respondents (21) felt that they were somehow aware of the country's anti-corruption policies. The rest either did not know or failed to provide a response. Thirteen of the respondents who reported that employees were very much aware and somehow aware came from the health sector while 12 came from civil society and anti-corruption agencies.

Table 8: Awareness of Ghana's Corruption Policies

How aware are public office holders of Ghana's anti-corruption policies?	Frequency	Valid	Total
Very much aware	13	36.11%	30.2%
Somehow aware	21	58.33%	48.8%
Not at all aware	2	5.56%	4.7%
Total	36	100%	83.7%

Source: Field Survey Datawork

Probing further, the respondents were asked if they felt employees could recognize a corruption risk. Again, only 13 respondents said that employees were most likely to recognize a corruption risk while 16 respondents said they were likely. Only 6 respondents felt that employees could not recognise a corruption risk. These responses were significant as it helped determine whether there is a need to intensify the training of public officers on anti-corruption or not. As it turned out, lack of awareness did not appear to be a serious impediment to the fight against corruption and would probably not require huge expenditures. It is not surprising that it came out that only 13 respondents indicated that their institutions provided anti-corruption training to its employees. However, the same number of respondents also indicated that employees were not given any anti-corruption training with the rest not being aware or unsure. Five of those who answered that employees were given anti-corruption training came from civil society and anti-corruption agencies while 4 respondents were from the justice delivery system.

Table 9: Awareness of Ghana's Corruption Policies

How likely will employees recognize a corruption risk?	Frequency	Valid	Total
Most likely	13	37.14%	30.2%
Likely	16	45.71%	37.2%
Not likely	6	17.14%	14.0%
Total	35	100%	81.4%

Source: Field Survey Datawork

Table 10: How likely are employees to recognize a corruption risk?

How likely will employees recognize a corruption risk?	Frequency	Valid	Total
Most likely	13	37.14%	30.2%
Likely	16	45.71%	37.2%
Not likely	6	17.14%	14.0%
Total	35	100%	81.4%

Source:Field work

The respondents were asked whether the internal reporting mechanisms in public institutions worked. Eighteen respondents answered in the affirmative while 17 felt they did not work. The rest had no idea as to whether they work or not.

Table 11: Opportunities to Report Corruption

Do the internal reporting mechanisms work?	Frequency	Valid	Total
Yes	18	41.9%	41.9%
No	17	39.5%	39.5%
Not sure/don't know	8	18.6%	18.6%
Total	43	100%	100%

Source: Field Survey Datawork

As to whether the institutions had Whistle blower mechanisms or not, fifteen responded in the affirmative while only 10 responded in the negative. A good number of respondents did not know if there were Whistle blower mechanisms.

Table 12: Availability of Whistle-blower Mechanisms

Do the institutions have a whistle blower mechanism?	Frequency	Valid	Total
Yes	15	34.9%	34.9%
No	10	23.3%	23.3%
Not sure/don't know	18	41.9%	41.9%
Total	43	100%	100%

Source: Field Survey Datawork

Ghana has a Whistle-blower legislation, that is, the Whistle-blower Act, 2006 (Act 720) but virtually nobody uses the opportunity. However, the Judicial Service has complaints desks in a number of High Courts to receive complaints from the public. In December 2018, the Service launched a digital tool for filing complaints relating to the Judicial Service as a new way to increase their effectiveness and receive complaints from members of the public. At the gate of the judicial Service, there are two posters asking people not to pay for services. The National Health Insurance Authority also has a call centre for aggrieved persons to make complaints. All the other institutions use staff meetings and direct reports to the Management, which has its challenges.

When pressed to indicate what the Whistle blower mechanisms were, only a few respondents provided an answer. Eight respondents indicated that there were mechanisms and indicated them as a Complaints desks and suggestion boxes, while 3 mentioned the internal reporting system with only two respondents mentioning posters (Judicial Service) encouraging employees and the public to make such reports. mechanisms.

Table 13: Available mechanisms for Report Corruption

Whistle blower/Internal reporting mechanisms	Frequency	Valid	Total
Posters encouraging people to report	2	16.67%	4.7%
Internal audit system	3	25.0%	7.0%
Complaints desks/suggestion boxes	7	58.33%	16.3%
Total	12	100%	28.0%

Source: Field Survey Datawork

6.0 THE NEED TO CONTROL CORRUPTION RISKS

The purpose of an anti-corruption compliance program is to “mitigate” or reduce the risk of liability for improper conduct. Having identified the corruption risks and their impacts, the next step was to focus on developing and implementing measures specifically aimed at addressing them. The respondents listed the control measures in place in their various agencies to counteract the identified corruption risks. In addition, they were also asked to propose control measures that the respondents feel should be included. Appendix 1 shows the corruption risks identified during the key informant interviews/surveys and their impacts if they do occur. In addition, a number of control measures have been put in place by various institutions and the country aimed at minimising the negative impacts of corruption and the possible constraints in the country’s efforts towards achieving the SDGs 3, 4 and 16. Some of the respondents also proposed additional controls measures. These are discussed below and summarised in Appendix 1.

6.1 THE CONTROL MEASURES FOR CORRUPTION RISKS IN PUBLIC PROCUREMENT IN GHANA

To control corruption risks, it is important to have effective anti-corruption programmes to minimise the risks and improve upon the procurement of public goods and services. In summary, numerous control measures have been put in place and/or need to be put in place in Ghana to minimise corruption risks in procurement in the country. These control measures include the following:

- There is an explicit and public anti-corruption commitment that generally arises from the leadership of the country, ministry, department, agency or management of a programme;
- There are various types of auditing and monitoring activities that are carried out on a regular basis;
- There is a robust national anti-corruption strategy in existence (NACAP)
- There is also a legal and institutional framework for contracting nationwide (NPA/PPA).
- There are robust procurement units, such as the Tender boards/committees, which have been set up with oversight by the Executive, to review procurement documents and processes aimed at ensuring that they are followed;
- Stakeholders are encouraged to make disclosures for attempts to influence the procurement process and while members of ETCs are also required to make disclosures of interest;
- E-Procurement aimed at reducing the human interface and expeditious services.
- Annual audits and frequent special audits particularly on single and restricted procurement methods. In addition, there exist disallowance and surcharge provisions with such audits.
- Requirement for public officers to declare assets and liabilities and disclosure of interests.
- There are audit committees and internal control systems;
- However, the respondents also proposed the following control measures to help deal with the corruption risks in public procurement:
- There should be separation of responsibilities such that invoices on procurement are taken by one person for another person to procure.
- Persons identified to have conflict of interest should be recused from the procurement process.

- Judges, prosecutors and investigators should be trained on procurement rules and regulations and white collar crimes;
- There is a need for training, communication and general anti-corruption education of employees, including management staff, not only to avoid corruption but also to be bold to report corruption;
- There must be internal reporting and whistle-blowing mechanisms as well as external grievance and reporting mechanisms for both employees and clients to report corruption;
- There must be internal controls that are enforceable with harsh sanctions going alongside speedy action on all adverse audit reports.
- It is advisable to conduct ex- post cost-benefit or cost-effectiveness analysis of corruption risks management;
- There is a need to institute third-party and pre-acquisition due diligence practices;
- There is a need to enforce the Asset Declaration regime with the monitoring of gifts and entertainment expenses;
- It is important to conduct internal corruption risk management/quality assurance systems (risk matrices), with periodic reporting on corruption risks and risk mitigation results;
- There is a need for real time investigations and formative/midterm evaluations and spot checks to unravel corrupt acts.

6.2 THE CONTROL MEASURES IN PLACE FOR CORRUPTION RISKS IN THE HEALTH SECTOR

Considering the impact of these corruption risks if they do occur, it is important to put in place control measures to minimise such risks. The following controls have been put in place to minimise the risks:

- A portal for posting of doctors is in place although the one for the cities gets full a few hours after it has been opened;
- All professional staff have the requisite qualification with clearly spelt out job description and duties;
- Electronic claims are submitted to the National Health Insurance Authority (NHIA) to ensure prompt verification and payment of claims;
- The NHIA has a call centre and ensures a rapid response team acts promptly on complaints and reports of irregularities;

The NHIA is in the process of linking up with the Ghana card and collaborates with Ghana Health Service (GHS), Medical and Dental Council (MDC) and Christian Health Association of Ghana (CHAG) so as to ensure digital authentication of visits with member feedback;

- The NHIA conducts data analytics and clinical audits to unearth irregularities and complaints of malpractices;
- There is a strong credential database and sanctioning of discrediting or failing to meet the qualifications used to indicate their suitability for appointment as service providers;

- An electronic cash register system has been introduced with CCTV cameras in some facilities;
- There are strong audits by internal audits alongside monitoring teams;
- The existence of a professional code of conduct and the majority of doctors abide by their professional ethics;

However, the respondents also proposed the following control measures to help deal with the corruption risks in interventions aimed at achieving the SDG 3:

- There is a need to strengthen the existing internal and external reporting and whistleblowing mechanisms to facilitate reporting of health service delivery related challenges;
- Political interference in hospital management, including staff recruitment and distribution need to cease in order to allow bureaucrats to work independently;
- The introduction of a computerized attendance register to control absenteeism and lateness to work by health workers, including doctors;
- The NHIA should endeavour to pay its service providers on time;
- There is a need to regularly train employees on anti-corruption policies and create awareness among employees on the negative effects of corruption and encourage them to report corruption cases with appropriate protection;
- There must be stiffer sanctions, including prosecution of persons found culpable of corruption while putting in place motivation packages and recognizing staff for good performance. This should cover providers and employees who engage in malpractices in the utilization of the NHIS;
- There is a need to introduce CCTV cameras at all service delivery points to capture malpractices with all health facilities collecting monies through direct payments to banks;
- It is recommended that political interference in the management and utilization of the funds of the NHIA is minimized to ensure efficiency;

- This also means that political appointments and recruitments to the NHIA should be minimized to provide efficient services by qualified personnel;
- There should be laws compelling all public health facilities and semi-public facilities to accept the NHIS Card for health care services;
- It is also recommended that an internal corruption risk management/quality assurance systems (risk matrices), with periodic reporting on corruption risks and risk mitigation results, should be undertaken regularly;
- CSOs should carry out public expenditure tracking surveys and quantitative service delivery surveys aimed at improving service delivery and uncovering corrupt acts;
- There is a need for the GHS to monitor deliveries of supplies and carry out regular but unannounced stocktaking.

6.3 THE CONTROL MEASURES IN PLACE FOR CORRUPTION RISKS IN EDUCATION

A number of control measures have been put in place by the government and the education sector regulators to deal with the corruption risks that threaten the achievement of quality education service delivery and, thus, the SDG 4. These measures include the following:

- Teachers who absent themselves without justifiable reasons are sanctioned;
- Performance- based appraisals are conducted on a regular basis;
- A licensing system has been introduced but currently does not cover all teachers;
- A computer-based admissions system has been introduced but not for tertiary institutions;
- Examination staff and other persons found culpable of malpractices are sanctioned;
- WAEC has introduced special seals to prevent opening of examination questions in transit.

The implementation of measures to curb corruption in the sector, such as access to information on education policy, codes of conduct for educators, parent and student participation in governance, and clear systems of oversight and accountability across the education spectrum, would ensure that every cedi spent on teaching children ends up where it should such as the building of schools, paying teachers and buying textbooks. However, the respondents, therefore, proposed the following control measures to help deal with the corruption risks in the education sector and the achievement of the SDG 4:

- Introduce the portal system for posting of teachers and digitalize staff registers or introduce electronic clock-in system to enforce staff attendance;
- Use of technology to block loopholes, e.g. admissions, examination results, etc.;
- There is a need for internal reporting and whistle-blowing mechanisms and external grievance and reporting mechanisms;
- CSOs can carry out internal corruption risk management/quality assurance systems (risk matrices), with periodic reporting on corruption risks and risk mitigation results;
- Provision of adequate teaching and learning materials for schools;
- The institution and withdrawal of licences and ban to practice and conduct of regular performance appraisals of teachers;
- Resource circuit supervisors to monitor schools frequently;
- Political appointments of caterers should stop and sack all caterers that are not delivering;
- Institute an independent body to screen scholarships applications to the GETFund if it is actually within its mandate to award scholarships;
- Impose stiffer sanctions per the Ghana Education Service's code of conduct for staff and examination staff;
- Strengthen regulators on issuance of awards and certificates.
- An introduction of Civic Education as a core subject at all levels of education as important tool in dealing with corruption.
- More serious security of examination papers and heavy sanctions on culprits at all levels of the education system in the country.
- Examination results of students, which form the basis for their admission to higher levels of education and progression should be effectively policed at all levels of education, including universities.

- CSOs can advocate against the practice of using protocol list for admissions and operationalise and enforce the computer-based admissions system in tertiary institutions;
- CSOs can assist in the training, communication and general anti-corruption education of employees, including management staff;
- CSOs should undertake public expenditure tracking surveys and quantitative service delivery surveys aimed at improving service delivery and uncovering corrupt acts.

6.4 THE CONTROL MEASURES IN PLACE IN THE JUSTICE DELIVERY SYSTEM

Due to the numerous negative impacts of corruption, including the violation of the human rights of individual citizens and deprivation of property, there is a need to put in place measures to control corruption risks in the system. The controls that have been put in place or are being suggested in Ghana include the following:

- Computerization, which tends to reduce both the perception and the reality of corruption, in some courts. However, this needs to be extended to all courts, particularly high courts;
- A Public Complaints and Court Inspectorate Unit (PCCIU) established alongside the establishment of the “Complaints desk” concept at High Courts in the country;
- Automation of court systems and electronic case management systems to reduce delays in prosecution;

Public monitoring of trials and open courts;

- The courts have as much as possible been decentralized;

- There is a Code of Conduct regulating Judges and Judicial staff behaviour;
- Merit based appointment of judges aimed at ensuring independence of the judiciary.

However, the respondents also proposed the following control measures to help deal with the corruption risks in public procurement:

- The need to establish and operationalize “Special Courts” system to deal with corruption cases expeditiously;
- There is a need to expand the Complaints system by providing more complaints channels and units in all high courts;
- There should be a system for the appointment of competent judges through broader collaboration between the bar and the GLC devoid of politics;
- The GBA should proactively and effectively control and sanction members’ behaviour.
- There is a need for an increased training for supporting staff, especially on how to deal with users of the services of the courts as well as intensify public education to enlighten the general public about bad practices and court fees and educate the public to the Judicial Service;
- All actors in the judicial process, including judges, magistrates and lawyers, found in breach of the law or ethical standards must be severely sanctioned;
- The enactment of an enforceable judicial code of ethics that is legally enforceable with stiff sanctions on perpetrators of corruption;
- It is also recommended that Anti-corruption CSOs design a CSO annual suit and judgment index to track performance of the courts in terms of quality justice delivery;
- There is a need to introduce periodic reward schemes for corrupt free officers to motivate judges and other JS staff who effectively execute their mandate;
- The judiciary should automate the payment system for all court fees and fines, use only trained cashiers and provide onsite banks for all courts.

7.0 CONCLUSION

Corruption in public procurement refers to the gamut of practices engaged in by participants in the procurement process by which they wrongfully and illegally exploit their positions of trust for private and selfish gains. These practices include bribery, embezzlement, kickbacks, tender rigging, contract splitting, illegal gratuity, extortion, among others. Procurement, which involves huge capital projects and supplies and necessarily takes a huge chunk of taxpayers' money in implementation. Although Conflict of Interest is not corruption it could lead to corruption, most of the respondents saw it as a corruption and treated it as such in their responses. Its prevalence in the procurement process and the resulting impact on corruption in procurement was the justification for its inclusion as a corruption risk. When it does occur, then it is corruption and definitely needs to be controlled.

There is no doubt that Ghana's procurement process is beset with several corruption cases as is the situation in many countries. Corruption impedes development in several sectors and costs a lot to the country not only in financial but also in human resources, especially with regards to health, education and justice delivery. It is, therefore, imperative that measures are put in place to curb this menace since it leads to wastage and overexploitation of resources as well as very costly to human life.

The procurement corruption risks that have a high probability of occurring include bribery, extortion and illegal payments, collusion, procurement fraud, political patronage and interference in procurement and management of the relevant MDAs and favouritism and nepotism. The impact of all these corruption risks, which include loss of public funds, decreased access to social services and even loss of lives, are very high, making it imperative that efforts are taken to minimise them.

In order to help curb procurement corruption in the country, it is important to ensure that all procurement activities comply with the Public Procurement Act and the Public Procurement Manual which are seen as a strong regulatory framework that, if allowed to work, will be effective in curbing procurement corruption. There is also the need to empower the Auditor General to conduct audits on procurement on a regular basis and publish the findings together with recommendations that are enforceable. At the end of the day, the audit process assists in achieving good governance and checks or safeguards

against loss, misuse and damage to properties. Education is a necessary tool to sensitize the public to procurement and help fight the canker. Anti-corruption campaigns should be promoted and awareness created amongst anti-corruption clubs or groups to help in this exercise from the basic schools through to the tertiary levels and then nationally. In fact, the general public, particularly, employees who see procurement taking place every day, should be educated to recognise corruption risks and be bold enough to report incidents of corruption. However, the state must also provide protection for such employees and members of the general public who take advantage of the Whistle blower Act, 2006 (Act 720) to report corrupt acts.

Finally, there is a need for political commitment in the fight to reduce corruption in procurement and to save the country from heavy losses of state revenues that needed for an expanded infrastructure and quality delivery of basic social services. Further, partners working on SDGs 3, 4 & 16 must exercise a great deal of interest as per corruption risk areas that have the tendency to affect the implementation of the SDGs.

8.0 RECOMMENDATIONS TO CURB CORRUPTION RISKS BY SECTOR

Based on the key findings of the assessment of corruption risks in public procurement and interventions aimed at achieving the SDGs 3, 4 and 16, a number of recommendations are provided below for both government and its relevant agencies and CSOs working on the SDGs 3, 4 and 16.

8.1 RECOMMENDATIONS FOR PUBLIC PROCUREMENT

The OECD's "Recommendations on Public Procurement" highlights several mutually supportive principles which may, directly or indirectly, prevent corruption and stimulate good governance and accountability in public procurement. The principles include integrity, transparency, stakeholder participation, accessibility, E-procurement and oversight and control. These principles may exist in many countries but the extent to which they are enforced will most likely vary and may not necessarily yield the desired results of improved corruption-free public procurement.

From the literature review and the key informant interviews and surveys, a number of recommendations are being made. For CSO advocacy, these recommendations can be taken up by the CSOs working on the SDGs platforms with the appropriate state agencies:

- There is a very good legal framework for public procurement in Ghana that needs to be strictly adhered to, including competitive bidding, improving transparency of bidding processes, enforcement and stiffer sanctions for infractions such as debarment and blacklisting;
- There is a need to stop or at least minimize sole/single sourcing and restricted tendering to avoid avoidable losses of funds to the state and ensure value for money;
- Ghana has reached a stage where E-procurement should be the norm for all public procurements as it will open up sourcing procedures and ensure fairness in the process;
- All procurement entities must ensure that all goods supplied meet the specifications in the contract and that all supplies should be the same as the samples provided for evaluation;
- The government and all agencies must ensure that they certify, license and recruit procurement professionals, motivate and allow them to work without interference;
- All procurement professionals must also be provided with training on anti-

corruption, procurement policies and procedures and encourage employees and clients to report corruption while ensuring protection for whistle blowers;

- There is a need to set up complaints desks in each procurement entities and state institutions;
- There is a need to curb political interference in procurement as it is not only unfair but also deprives the state of value for money in procurement;
- There is a need to include employees' representatives on the Evaluation panels, the Entity Tender Committees (ETC) and the Tender Review and Board reviews and ensure that members disclose their interests when it comes to procurement;
- Procurement systems, including bids, tenders and valuation boards, should be decentralized to where contracts would be executed;
- The auditor general's department should be empowered with a legal department to retrieve misapplied or embezzled funds in procurement.

8.2 RECOMMENDATIONS FOR DEALING WITH CORRUPTIONS OF THE SDG 3

From the literature review and the key informant interviews and surveys of the health sector, the following recommendations are hereby made:

- a) There is a need for the President to direct the GHS not to entertain political interference in hospital management, including staff recruitment and distribution as it deprives the poor and deprived communities of health personnel;
- b) All health personnel need to be trained on anti-corruption policies and create awareness among them on the effects of corruption and the need to report acts of corruption in the sector;

- c) The government and management of the GHS needs to put in place motivation packages in place and recognize staff for good performance;
- d) The NHIA should focus on its core mandate of providing approved financial support to patients to access health care. This would also require that government reduces political interference in the management and utilization of the funds of the NHIA.
- e) The government needs to minimise political appointments and recruitments to the NHIA to avoid redundancies when there are changes in government;
- f) The government needs to make it compulsory for all public and semi-public health facilities to accept the NHIS Card while ensuring that the NHIA pays its service providers timely;
- g) The NHIA must impose stiff sanctions, including prosecution, on providers and employees who engage in malpractices in the utilization of the NHIS such as making false claims;
- h) All health facilities must regularly monitor deliveries of supplies of drugs and other consumables, including carrying out regular unannounced stocktaking;
- I) Due diligence must be exercised in supply procurements as fake and low-quality drugs can harm patients and/or fail to cure curable diseases;
- j) There is a need to computerize the procurement process and service delivery system, including using appropriate software for prescriptions and all other services and all payments to minimize personal interactions and the potential for corruption.

8.3 RECOMMENDATIONS IN SDG 4

From the literature review and the key informant interviews and surveys, a number of recommendations are made below, some of which can be taken up by the CSOs working on SDG 4 for their advocacy. These recommendations are as follows:

- a) There is a need to carry out regular performance appraisals of teachers, motivate them with timely promotions and empower the capacities of circuit officers to effectively monitor all teachers;
- b) In order to curb or minimize teacher lateness and absenteeism, there is a need to digitalize staff registers or introduce electronic clock-in systems in all Basic and Secondary schools;
- c) The GES need to produce and educate the public on an Education Service Charter to enable parents and students insist on their rights and entitlements to quality education delivery;
- d) There should be joint multi-stakeholder corruption risks assessments and strategies for mitigation of the risks employed;
- e) There should also be anti-corruption monitoring, evaluation, learning and review plans implemented based on contexts and changing realities
- f) The practice of using protocol lists for admissions into SHS and tertiary institutions needs to stop as it is not fair and provides opportunities for corruption;
- g) Steps should be taken to plug the loopholes in the CSSPS and to introduce the computer-based admissions system into all tertiary institutions in order to avoid corruption in admissions;
- h) There is a need to introduce the portal system for posting of teachers as happens with doctors;
- I) The SFP is saddled with the political appointments of caterers which adversely affects the attainment of the objectives of the programme as caterers who are not delivering cannot be sacked or even disciplined;
- j) The scholarships awarded by the GETFund Secretariat must be screened by an independent/external body to avoid unfair awards and ensure that the poor and marginalized benefit;
- k) There must be the imposition of sanctions per the Ghana Education Service codes of conducts for staff, including sanctions on examination malpractices perpetrated by staff and strengthen regulators on issuance of awards and certificates.

8.4 RECOMMENDATIONS FOR THE JUSTICE DELIVERY SYSTEM

From the literature review and the key informant interviews and surveys, a number of recommendations have been made. Some of these recommendations can be adopted by the CSOs working on the justice delivery system for their advocacy. These recommendations are listed below:

- a) The automation of court processes and the redeployment of the electronic reporting system should be extended to at least all courts throughout the country;
- b) It is also recommended that Anti-corruption CSOs should design a CSO annual suit and judgment index to track performance of the courts in terms of quality justice delivery;
- c) There is a need to expand the Complaints system by providing more complaints channels and units in all high courts throughout the country;
- d) It is important that the Ghana Bar Association (GBA) should effectively control and sanction its members for malpractices in their professional activities;
- e) The country needs to introduce periodic reward schemes for corrupt free officers to motivate other judges and JS staff who effectively execute their mandate;
- f) The Judicial Service must be bold to impose stiffer punishments on judges and judicial staff found to have engaged in corrupt acts;
- g) The Judicial Service needs to automate the payment system for all court fees and fines, use only trained cashiers and provide onsite banks for all courts;
- h) The appointment, postings and promotions of judges must be based on merit, experience and integrity;
- i) There is a need to provide proper orientation and training on code of ethics for all judges and judicial staff and particularly, the inspectorate unit.

APPENDICES

APPENDIX 1 SUMMARY OF CORRUPTION RISKS, IMPACTS AND CONTROL MEASURES TO DEAL WITH THE CORRUPTION RISKS

I now provide below a summary of the Corruption Risks Assessment for the SDGs 3, 4 and 16 as identified from the literature review and the survey and interviews of the key players in the three sectors, Health, Education and Judiciary, as well as some anti-corruption institutions and CSOs working on the SDGs.

Table 1: Corruption Risks in Procurement for the Sustainable Development Goals

Serial No.	Types of Corruption	Corruption scheme	Probability	Impact of corruption risks	Level
1.	Political patronage and other influences	<ul style="list-style-type: none"> ● Politicians determining who should be awarded contracts, usually to party financiers, party members, cronies and relatives ● Payment of monies to ruling party for award of contracts ● Sale of contracts by politicians who are not contractors ● Fundraising for political parties through the procurement process 	High	<ul style="list-style-type: none"> ● The quality of public goods and services are compromised; ● It is a drain on state resources and impedes economic development; ● Creates inefficiencies as it reduces competition; ● Procurement of shoddy goods and services; ● Results in state capture for private businesses and individuals 	High
2.	Misprocurement Misapplication	<ul style="list-style-type: none"> ● Procurement of goods not really needed ● Procuring more goods than needed ● Award of contracts without justification 	Medium	<ul style="list-style-type: none"> ● Wastage and loss of state resources; ● Litigations leading to delays in contract execution; ● Distorts the distribution of public resources; ● Elephant projects not completed and/or abandoned; 	
3.	Collusion	<ul style="list-style-type: none"> ● Design of tender documents to favour particular bidders ● Leaking of confidential/insider information to suppliers; ● Bid-rigging and denial of qualified bidders ● Ambiguous procurement agreements and specifications 	High	<ul style="list-style-type: none"> ● Over-pricing of goods and services and lack of value for money; ● Low quality goods/below specifications/under-delivery or failure to deliver; ● Deprives the state of acquiring the needed infrastructure; ● Unhealthy competition, killing local industries; 	

Serial No.	Types of Corruption	Corruption scheme	Probability	Impact of corruption risks	Level
4.	Bribery, extortion and other illegal payments	<ul style="list-style-type: none"> ● Solicitation of money in return for contracts ● Demands for and payment of money for award of contracts ● Bribes, kickbacks and upfront payments for contract awards; ● Payment for goods and services that do not attract any payments. 	High	<ul style="list-style-type: none"> ● Inflation of costs with the country losing money to individuals ● Poor quality of public goods and services procured; ● Unqualified suppliers awarded contract; ● Supplier unable to execute contract/supply or provide service/abandoned projects; ● Weakens public institutions ability to conduct proper value for money audits. 	High
5.	Abuse of Sole/Single sourcing procurement methods	<ul style="list-style-type: none"> ● Hand picking of contractors/suppliers for various unjustifiable reasons; ● Awarding contracts to self and family and own businesses without competition; ● Awarding contracts to staff, personal businesses, party cronies without competition. 	High	<ul style="list-style-type: none"> ● The country loses money to individuals for their enrichment; ● Poor quality of procured public goods and services/lack of value for money ● Unfair competition/deprives qualified bidders from the opportunity to compete 	High
6.	Procurement fraud	<ul style="list-style-type: none"> ● Breaches of specifications ● Registration of different companies by the same person for bidding purposes ● Registering of own business and awarding contracts to self ● Over-invoicing and under-invoicing; ● Sale of contracts ● Diversion of funds and equipment; ● Conflict of interest and abuse of office 	High	<ul style="list-style-type: none"> ● The country losses money to individuals and Increases government expenditures; ● Procurement of shoddy goods and services/non-delivery of goods and services; ● Negative socio-economic impacts on the society - reduces economic growth and impedes sustainable development; 	High

Table 2: Corruption Risks in the Achievement of the SDG 3 (Health care delivery)

Serial No.	Types of Corruption	Corruption scheme	Probability	Impact of corruption risks	Level
1.	Political patronage, cronyism and nepotism	<ul style="list-style-type: none"> ● Interference in recruitment and distribution, promotion and selection of health professionals for study leave (politicians, management staff and opinion leaders); ● The disregard of quotas while using protocol lists to determine staff recruitment and movement; ● Politicising health and hospital management; ● Award of contracts to friends and family; ● Influence peddling. 	High	<ul style="list-style-type: none"> ● Reduces health professionals in poor/deprived areas ● High cost, inappropriate and duplicate drug purchases and services leading to high morbidity and mortality rates; ● Reduces confidence in the health system as patients turn to other sources for care ● Denial of qualified persons admission to health institutions ● Integrity of drugs may be compromised; ● Achieving health outcomes and the SDG 3 becomes a mirage; 	High

Serial No.	Types of Corruption	Corruption scheme	Probability	Impact of corruption risks	Level
2.	Conflict of interest	<ul style="list-style-type: none"> ● Absenteeism/Lateness of doctors to public health facilities; ● Abuse of health facilities - using hospital facilities for private work ● Public health employees running their own facilities/referral to private facilities; ● "Locum" institutionalized (encouraged by numbers of health professionals in the cities) 	Medium	<ul style="list-style-type: none"> ● Quality of service is compromised and making health care unnecessarily expensive; ● Achieving health outcomes becomes a mirage as many patients are unable to access health care; ● Women, the poor and other vulnerable people are unable to access health care; ● Unqualified and business-oriented personnel providing services - can lead to the death of patients. 	High
3.	Collusion	<ul style="list-style-type: none"> ● Inflation of costs of health services paid for by government (NHIS); ● Delivery fraud - under-supply of consumables by suppliers; ● Collusion with patients to abscond from facilities without paying fees ● Bid-rigging and denial of opportunity to qualified bidders; ● Leaking confidential procurement information to suppliers for gain. 	High	<ul style="list-style-type: none"> ● Waste of funds and depriving state of development funds ● Cash flows reduced/siphoning of money; ● Stocks do not match goods paid for; ● Fake or compromised potency of drugs reduces ability to cure the disease and/or recovery process ● High cost, inappropriate and duplicate drug purchases and services, leading to incomplete treatment and even avoidable deaths. 	High
4.	Bribery, extortion and other Illegal payments	<ul style="list-style-type: none"> ● Charging of unapproved fees for urgent services such as surgery ● Connivance with health insurers' providers to cheat government ● Payment for acquisition and retrieval of folders ● Illegal charges for services rendered in relation to accessing health facilities with NHIS ● Payment of false and inflated medical claims. ● Illegal/co-payments for medical services; ● Unused drugs of patients sold by health personnel; ● Prescription of expensive drugs/available at private entities 	High	<ul style="list-style-type: none"> ● Healthcare becomes unnecessarily expensive, reducing access to women, the poor and other vulnerable people ● Deprives the health facility from generating needed funds for operations ● General loss of confidence in the health care system with patients refusing to access healthcare ● Return to cash and carry system of health care delivery ● Fake or compromised potency of drugs, interruption of treatment or incomplete treatment can result in inability to cure the disease and/or recovery process and may harm patients. 	High
5.	Theft of drugs and petty thievery of materials and consumables	<ul style="list-style-type: none"> ● Stealing of materials & consumables ● Misuse of the facility's property ● Stealing and sale of public medical supplies to private health facilities; ● Diversion of drugs and consumables to private pharmacies. 	Medium	<ul style="list-style-type: none"> ● Cash flows reduced/siphoning of money leading to constraint of liquid cash ● Stocks do not match goods paid for and received ● Deprives the health facility from generating needed funds for operations. ● High cost of medical audits and legal activities 	Medium

Serial No.	Types of Corruption	Corruption scheme	Probability	Impact of corruption risks	Level
6.	Embezzlement of user fees	<ul style="list-style-type: none"> ● Embezzlement of cash receipts at health facilities ● Printing and using value books other than official ones ● Issuing receipts that do not cover the full payments for services; ● Un-receipted payments 	Medium	<ul style="list-style-type: none"> ● Cash flows reduced/siphoning of money leading to constraint of liquid cash ● Stocks do not match cash received ● Deprives the health facility from generating needed funds for operations ● Revenue loss to the health facilities and the state making unable to re-stock adequate drugs and consumables; ● Patients deprived of requisite drugs 	Medium

Table 3: Corruption Risks in the Achievement of the SDG 4 (Education)

Serial No.	Types of risks	Details	Probability	Impact	Level
1.	Absenteeism and persistent lateness by teachers	<ul style="list-style-type: none"> ● Teachers stay away from school or persistently come late while insisting extra classes; ● Fraud in appointment and deployment of staff, e.g. backdating with shared arrears, non-existent teachers' names on payroll. 	Medium	<ul style="list-style-type: none"> ● Less contact hours with children leading to poor quality teaching ● Derives schools of the full complement of teachers ● Makes education too expensive. ● Compromises the quality of graduates produced and damages trust in the education system. ● Pupils/students do not get appropriate instructions from the classrooms ● High drop-out rate from poor families. 	High
2.	Collusion	<ul style="list-style-type: none"> ● Short delivery of required quantities and delayed delivery; ● Inflation of costs of teaching and learning materials; ● Non-compliance with specifications of projects. 	High	<ul style="list-style-type: none"> ● Shoddy construction of school infrastructure ● Loss to the state of much-needed funds for education infrastructure ● Inadequate teaching and learning materials 	High
3.	Political patronage and undue political influence in education management and provision of school infrastructure	<ul style="list-style-type: none"> ● Recruitment, postings and transfers of teachers based on political affiliation; ● Construction and distribution of education infrastructure and distribution of equipment to areas of political support and tribe; ● Admission of children of party faithful and other favourites to schools; Award of scholarships to wards of party stalwarts while denying those who need. 	Medium	<ul style="list-style-type: none"> ● Reduces access to employment to qualified personnel ● Managerial efficiency compromised ● Denial of access to wards of poor parents ● Access to so-called good schools denied to qualified students who do not have influential people; ● Denial of deprived areas of much-needed education infrastructure. ● Deepening inequality between the rich and poor. 	High

Serial No.	Types of Corruption	Details	Probability	Impact	Level
4.	Bribery, extortion and illegal payments	<ul style="list-style-type: none"> • Demanding bribes for enrolment - CPSS • Illegal charges on school admission forms; • Charging for services and items fully paid for by government; • Demands payments for postings and input into the payroll. 	Medium	<ul style="list-style-type: none"> • Reduces access to quality education for the poor and marginalized communities • Refusal to admit qualified candidates for failure to pay bribes • Logistics and textbooks are not available for schools due to diversion to private facilities • Deepening inequality between the rich and poor 	High
5.	Corruption in the delivery of special programmes	<ul style="list-style-type: none"> • Inflation of numbers for SFP and capitation grants • Recruitment of party executives as caterers and through middle persons/poor supervision; • GETFund - award of scholarships to politicians and cronies' wards • Allocation of infrastructure projects based on partisan considerations • Pilferage of food items and short delivery/poor quality food 	High	<ul style="list-style-type: none"> • Over-expenditure on programmes, leading to possible collapse • Reduces access to education generally and defeats purpose of programmes • Needy children denied of food at school/poor quality food • High drop-out rate from poor families • Deepening inequality between the rich and poor 	High
6.	Academic cheating	<ul style="list-style-type: none"> • Bribery for good grades and exams passes, sextortion • Sale of examination questions and poor invigilation (invigilators turn a blind eye); • Exchanging money and sextortion for grades and certificates; • Selling of handouts and books compulsorily to students; • Changing of examination grades to enable failed students gain admission into schools. 	Medium	<ul style="list-style-type: none"> • Unqualified applicants are admitted into prestigious schools; • Deprives the right calibre of persons and organizations of the opportunity to progress up the education ladder; • Unqualified students with good grades and provides room for false credentials; • Lack of trust is grading system and students produced; • May lead to institutions outside the country rejecting our students who wish to progress. • Education becomes a commodity in the market sold to the highest bidder 	High
7.	Embezzlement & Financial malpractices	<ul style="list-style-type: none"> • Misappropriation and diversion of education resources for private purposes • Use of school property for commercial purposes • Embezzlement of funds for teaching and learning materials • Embezzlement of funds for school infrastructure; • Some public schools insist on providing meals and uniforms at a high costs • Institutionalization of teacher motivation and extra classes 	Medium	<ul style="list-style-type: none"> • Reduces productivity in the education sector; • Managerial efficiency compromised; • Logistics and textbooks are not available for schools; • Over-expenditure on programmes, leading to possible collapse of special programmes; • Deprives education institutions of IGFs for operations; • Children have to pay high prices for food and uniforms; • High drop-out rate from poor families. 	Medium

Table 4: Corruption risks for the Achievement of SDG 16 (Justice and Anti-corruption)

Serial No.	Types of risks	Details	Probability	Impact	Level
1.	B r i b e r y , extortion and illegal payments (Judges)	<ul style="list-style-type: none"> ● Demands and receipt of money & other gifts for adjournments and favourable adjudication; ● Informal alliances between judges and defence attorneys ● Revolving doors by legal people. ● Overpricing of legal services 	High	<ul style="list-style-type: none"> ● Loss of trust in the judicial process and creates a sense of injustice, leading to people taking the law into their own hands ● Delivery of justice is delayed and sometimes even denied ● Prevents social justice and endangers lives of citizens ● Claiming rights and enforcing contracts in court proceedings is sometimes jeopardized; ● Lawlessness as offenders are not punished appropriately; ● Denial of justice and/or unfair judgements to the poor. ● Creates unfairness to the poor and marginalized in society. 	High
2.	B r i b e r y , extortion and illegal payments (Lawyers)	<ul style="list-style-type: none"> ● Lawyers pay money & other gifts to judges for adjournments and favourable adjudication; ● Informal alliances between judges and defence attorneys; ● Deliberate absence or non-appearance in courts by lawyers to delay or drop cases. ● Revolving doors by legal people. 	High	<ul style="list-style-type: none"> ● Loss of trust in the judicial process and creates a sense of injustice, leading to people taking the law into their own hands ● Delivery of justice is delayed and sometimes even denied ● Prevents social justice and endangers lives of citizens ● Claiming rights and enforcing contracts in court proceedings is sometimes jeopardized; ● Lawlessness as offenders are not punished appropriately; ● Denial of justice and/or unfair judgements to the poor. ● Creates unfairness to the poor and marginalized in society. 	High
3.	B r i b e r y , extortion and illegal payments (Judicial staff)	<ul style="list-style-type: none"> ● Bailiffs demand payment for service of court notices ● Missing case dockets/court officials hiding documents until monies are paid ● Prosecutors delaying investigations to buy time ● Judicial staff paid to tamper with exhibits/evidence; ● Inadequate security, leading to theft of documents from A-G department; ● Bribery of police investigators and prosecutors to conduct poor investigations and build bad dockets; ● Deliberate absence or non-appearance in courts by prosecutors and investigators to delay or drop cases. 	High	<ul style="list-style-type: none"> ● Loss of trust in the judicial process and creates a sense of injustice, leading to people taking the law into their own hands ● Delivery of justice is delayed and sometimes even denied ● Prevents social justice and endangers lives of citizens ● Claiming rights and enforcing contracts in court proceedings is sometimes jeopardized; ● Lawlessness as offenders are not punished appropriately; ● Denial of justice and/or unfair judgements to the poor. ● Creates unfairness to the poor and marginalized in society; 	High

Serial No.	Types of risks	Details	Probability	Impact	Level
4.	Political patronage and influence in the justice system	<ul style="list-style-type: none"> • Appointment of judges influenced by factors other than merit; • Political influences in politically motivated court rulings; • Politically-biased appointments of judges; • Arbitrary adjournments and technicalities to please politicians; • Refusal of Attorney-General to prosecute cases against political and party persons 	Medium	<ul style="list-style-type: none"> • Loss of trust in the judicial process, leading to people taking the law into their own hands • Prevents social justice and endangers lives of citizens • Compromise the court system where cases are not determined by means other than by the law • Claiming rights and enforcing contracts in court proceedings 	High
5.	Embezzlement of court fines and fees	<ul style="list-style-type: none"> • Some court employees commit fraud and embezzle public or private property in court custody; • Sharing of IGFs among highly placed employees • Payroll fraud - paying unearned salaries 	Low	<ul style="list-style-type: none"> • Deprives the courts of Internally Generated Funds for their operations; • Diversion of court revenues for private gain; • Misuse of funds and resources for private purposes. 	High
6.	Procurement corruption	<ul style="list-style-type: none"> • Inflation of contract costs • Carrying out hasty procurement/emergencies • Procuring goods outside the procurement process • Purchase of materials without invoices and documentation • Approval of supplies without tender bids • Administrative delays and processes for personal purposes 	Medium	<ul style="list-style-type: none"> • Deprives the state of funds for more procurements • Diversion of court revenues for private gain • Misuse of funds and resources; 	Medium
7.	Cronyism, favouritism and nepotism in the execution of legal services	<ul style="list-style-type: none"> • Judges may give favourable decisions to family, ethnic groups, etc.; • Judges may give favourable decisions to religious and social groups they belong to; • Judges may give favourable decisions to friends and on cases handled by particular lawyers. 	Low	<ul style="list-style-type: none"> • Compromises the judicial system where cases are determined by means other than the law; • Inequality in the application of the law and sentencing the wrong people; • Unfair adjudication of cases; • Aggrieved persons may resort to remedies other than the legal ones; • Deepens the already existing inequalities between the rich and the poor. 	Medium
8.	Corruption in the management of the judicial system	<ul style="list-style-type: none"> • Creation of unnecessary jobs to attract incentives • Non-compliance of civil service rules and regulations • Failure to comply with professional ethics and legislation • Abuse of discretion of management and staff • Refunds of expenses without receipts 	Medium	<ul style="list-style-type: none"> • Inability to meet the Judicial Service's needs because of loss and wastage of funds (IGF); • Lack of trust and confidence in leaders; • Increases in transaction costs and insecurity; • Makes litigation expensive. 	Medium

Table 5: Control Measures for Corruption Risk in Procurement

Corruption risk	Control measures in place	Effectiveness	Proposed control measures	Effectiveness	
Procurement fraud and other irregularities	<ul style="list-style-type: none"> ● Making disclosures for attempts to influence the procurement process and disclosure of interest by members of ETCs. 	3	<ul style="list-style-type: none"> ● All procurements should be done in line with the Procurement Act and with all documents ● Adequate documentation of contracts ● E-procurement should cover all public procurements to open up sourcing procedures and ensure fairness in the process ● All goods supplied should be the same as the samples provided for evaluation and according to specification. ● Make all suppliers fill a declaration form and provide detailed information on the forms ● Recruit, motivate and allow procurement professionals to work without interference ● Create awareness among employees of the anti-corruption policies and procedures and encourage employees to report corruption with protection. ● Set up of complaints unit for the public ● Public education on the Whistle-blower Act, 2006 (Act 720). ● Internal reporting and whistle-blowing mechanisms should be set to facilitate reporting. 	2	
	<ul style="list-style-type: none"> ● Adherence to professional code of conduct 	3		2	
	<ul style="list-style-type: none"> ● Review of procurement documents and process by the Entity Tender Committee (ETC). 	3		1	
	<ul style="list-style-type: none"> ● A robust national anti-corruption strategy in existence 	3		2	
	<ul style="list-style-type: none"> ● Requirement for public officers to declare assets and liabilities. 	3		3	
	<ul style="list-style-type: none"> ● E-Procurement reduces the human interface and expedites services. 	3		3	
	<ul style="list-style-type: none"> ● Annual audits and frequent special audits particularly on single and restricted procurement methods. 	3		2	
				3	3
				3	3
				3	3
Procurement in the Health sector	<ul style="list-style-type: none"> ● There are strong audits by user directorates and internal audits. 	3	<ul style="list-style-type: none"> ● Political interference in procurement should stop in order to ensure fairness and value for money in the procurement of medical supplies ● Due diligence must be exercised in the supply procurement of medical supplies as fake and low-quality drugs can harm patients ● Stiffer sanctions should be imposed on those who violate procurement regulations and specifications, including employees. ● There is a need to computerize the procurement process and service delivery system, including using appropriate software for prescriptions and all other services and all payments. ● There is a need to strictly enforce the procurement laws and processes, including improving transparency of bidding processes. ● Include Senior staff on the Evaluation panel, the Entity Tender Committee (ETC) and the Tender Review and Board reviews; ● Increased collaboration between the health service providers and the Food and Drugs Authority to ensure safe and effective drugs are dispensed at the health facilities 	2	
	<ul style="list-style-type: none"> ● There is a ministerial medicine pricing committee. 	3		2	
	<ul style="list-style-type: none"> ● There is also a framework for contracting nationwide. 	3		2	
	<ul style="list-style-type: none"> ● The ministry has deployed monitoring teams 	4		2	
	<ul style="list-style-type: none"> ● There are clearly spelt out job description and duties 	4		2	
	<ul style="list-style-type: none"> ● The application for tendering process has helped the hospital to be cost effective 	3		2	
	<ul style="list-style-type: none"> ● The separation of the procurement unit from stores is a good initiative 	3		2	
	<ul style="list-style-type: none"> ● Stock taking help to reduce theft and mismanagement of drugs and consumables 	2		3	
	<ul style="list-style-type: none"> ● Tender boards/committees have been set up and due diligence is exercised 	3		4	
	<ul style="list-style-type: none"> ● Robust procurement unit with oversight by the Executive; 	3			
	<ul style="list-style-type: none"> ● Research conducted on the background of shortlisted bidders. 	3			
	<ul style="list-style-type: none"> ● Tender committee submits comprehensive reports on why qualified bidders are selected and others are not. 	3			

Corruption risk	Control measures in place	Effectiveness	Proposed control measures	Effectiveness
Procurement in the education sector	<ul style="list-style-type: none"> ● A robust national anti-corruption strategy in existence ● Requirement for public officers to declare assets and liabilities. ● Disclosure of interest. ● E-Procurement for all major procurements ● Internal reporting mechanisms exist on procurement related activities. ● Annual audits and frequent special audits particularly on single and restricted procurement methods are conducted. ● Appropriate legal framework in place ● Persons identified to have conflict of interest should be rescued from the procurement process. 	4	<ul style="list-style-type: none"> ● Certify and license all procurement professionals ● Stop/minimize sole/single sourcing and restricted tendering ● Conduct value for money assessment of all procurement, especially those that involve huge monies ● Insist on panel members of ETC and Evaluation Committees disclosing their interests when it comes to procurement. ● Due diligence checks with staff signing conflict of interest documents and relationships of contractors ● E-Procurement data must include detailed justification for restricted and sole sourcing contracts. ● Impose stiffer sanctions, including the debarment and blacklisting sections in the Procurement Act ● Procurement systems, including bids, tenders and valuation boards, should be decentralized to where contracts would be executed; ● The auditor general's department should be empowered with a legal department to retrieve misapplied or embezzled funds in procurement. 	3
		4		2
		4		2
		3		3
		3		3
		3		2
		3		2
		3		2
Procurement in Justice delivery	<ul style="list-style-type: none"> ● Complaints units in place but needs to be made known to the general public; ● Procurement law with sanctions 	3	<ul style="list-style-type: none"> ● Internal reporting mechanisms; ● Training of judges, prosecutors and investigators on procurement rules and regulations and white colour crimes. 	2
3		2		
Payment of gifts by contractors during procurement process	<ul style="list-style-type: none"> ● Complaints units in place ● Procurement law with sanctions 	3	<ul style="list-style-type: none"> ● Internal reporting mechanisms ● Impose stiffer sanctions for employees found culpable; ● Training of judges, prosecutors and investigators on procurement rules and regulations and white colour crimes. 	2
3		2		
3		2		

Table 6: Control Measures for Corruption Risks in the Health (SDGs)

Corruption risk	Control measures in place	Effectiveness	Proposed control measures	Effectiveness
Political patronage and other interference in recruitment and distribution of staff	<ul style="list-style-type: none"> ● A portal for posting of doctors is in place but the one for the cities gets full a few hours after it has been opened ● All professional staff have the requisite qualification 	2	<ul style="list-style-type: none"> ● Political interference in hospital management, including staff recruitment and movements must cease in order to allow bureaucrats to work independently 	2
		2		

Corruption risk	Control measures in place	Effectiveness	Proposed control measures	Effectiveness
Bribery, extortion and illegal payments	<ul style="list-style-type: none"> Professional ethics Internal reporting mechanism There is a merit - based admission system of admissions into medical and nursing schools. 	3 3 3	<ul style="list-style-type: none"> Train employees and users of health facilities on anti-corruption policies and create awareness among employees on the effects of corruption on them and the economy Encourage employees to report corruption cases while offering appropriate protection Put motivation packages in place and recognizing staff recognition for good performance Prosecute persons found culpable of corruption; Automate all health systems in the health facilities. 	2 2 2 2
Embezzlement of user fees and other funds for the facilities	<ul style="list-style-type: none"> The management of the IGF by core management has helped to use monies wisely Some health facilities accept payments of fees only through the banks Existence of CTV cameras in some strategic locations within some health facilities. 	3 2 2	<ul style="list-style-type: none"> There is a need to introduce CCTV cameras at all service delivery points to capture malpractices; There should be separation of responsibilities such that, invoices on procurement are taken by one person for another person to procure. Insist that all health facilities collect monies through direct payments to the banks 	2 2 2
Corruption in the implementation of the NHIS	<ul style="list-style-type: none"> Electronic claims are submitted to the NHIA to ensure prompt verification and payment of claims The NHIA has a call centre and ensures a rapid response team acts promptly on irregularities. The NHIA is in the process of linking up with the Ghana card and collaborates with GHS, MDC + CHAG so as to ensure digital authentication of visits with member feedback. Data analytics + clinical audit are usually carried out. There is a strong credential database and sanctioning of discrediting. 	2 3 2 3 3	<ul style="list-style-type: none"> The NHIA must pay its service providers on time; Minimise political interference in the management and utilization of the funds of the NHIA Minimise political appointments and recruitments to the NHIA; Ensure that all public health facilities accept the NHIS Card; Impose stiff sanctions on providers and employees who engage in malpractices in the utilization of the NHIS; 	2 2 2 2 2
Theft and petty thievery/Financial malpractices	<ul style="list-style-type: none"> An electronic cash register system has been introduced with CCTV cameras in some facilities; There are audit committees and internal control systems; Internal reporting and whistle-blowing mechanisms to facilitate reporting of health service delivery related challenges. 	2 2 3	<ul style="list-style-type: none"> Impose stiff sanctions on erring employees Monitor deliveries of supplies Regular unannounced stocktaking 	3 3 2

Table 7: Control Measures for Corruption Risks in Education (SDGs 4)

Corruption risk	Control measures in place	Effectiveness	Proposed control measures	Effectiveness
Teacher absenteeism	<ul style="list-style-type: none"> Teachers who absent themselves without justifiable reasons are sanctioned; Institution of performance - based appraisals 	4 3	<ul style="list-style-type: none"> Carry out regular performance appraisals of teachers; Digitalize staff registers or introduce electronic clock-in system to enforce staff attendance; Resource circuit supervisors to monitor schools frequently; Produce and educate the public on an Education Service Charter. 	3 2 3 2
Corruption in recruitment, distribution of teachers and other education employees	<ul style="list-style-type: none"> A licensing system has been introduced 	3	<ul style="list-style-type: none"> There should be joint multi-stakeholder corruption risks assessments and strategies for mitigation of the risks employed; There should also be anti-corruption monitoring, evaluation, learning and review plans implemented based on contexts and changing realities 	3 3
Bribery and corruption	<ul style="list-style-type: none"> Introduction of computer-based admissions system 	2	<ul style="list-style-type: none"> Stop the practice of using protocol list for admissions into SHS and tertiary institutions; Introduce the computer-based admissions system in tertiary institutions; Introduce the portal system for posting of teachers; 	2 2 2
Corruption in the delivery of special programmes	<ul style="list-style-type: none"> Some measures have been put in place to check malpractices 	4	<ul style="list-style-type: none"> Political appointments of caterers should stop; Caterers that are not delivering must be sacked; Scholarships by GETFund must be screened by an independent/external body 	3 4 2
Examination cheating	<ul style="list-style-type: none"> Use of technology to block loopholes, e.g. admissions, examination results, etc. Examination staff and other persons found culpable of malpractices are sanctioned Special seals to prevent opening of examination questions in transit improved. 	2 2 2	<ul style="list-style-type: none"> Impose stiffer sanctions on examination staff Sanctions per the Ghana Education Services codes of conducts for staff; Strengthen regulators on issuance of awards and certificates. 	2 2 2

Table 8: Control Measures for Corruption Risks in Justice Delivery and Anti-corruption

Corruption risk	Control measures in place	Effectiveness	Proposed control measures	Effectiveness
Bribery, extortion and illegal payments/inducements to judges	<ul style="list-style-type: none"> Automation of court systems and electronic case management systems to reduce delays in prosecution; Public monitoring of trials and open courts; The courts have as much as possible been decentralized; Public Complaints and Court Inspectorate Unit (PCCIU) established; There is a Code of Conduct regulating JS staff behaviour. 	2 2 2 3 2	<ul style="list-style-type: none"> Automate court process and redeploy the electronic reporting system in all courts throughout the country It is also recommended that Anti-corruption CSOs should design a CSO annual suit and judgment index to track performance of the courts in terms of quality justice delivery; The GBA should effectively control and sanction members' behaviour. There is a need to expand the Complaints system by providing more complaints channels and units in all high courts; Introduce periodic reward schemes for corrupt free officers to motivate judges and other JS staff who effectively execute their mandate. Stiffer punishment must be imposed on judges and judicial staff found to have engaged in corrupt acts. 	2 3 3 3 2 2
Embezzlement of court fees and other receipts by the courts	<ul style="list-style-type: none"> Electronic cash registers for payment of court fees and fines 	2	<ul style="list-style-type: none"> The judiciary must automate the payment system for all court fees and fines, use only trained cashiers and provide onsite banks for all courts; Ensure that speedy action is taken on all adverse audit reports. 	2 2
Political patronage in the justice system	<ul style="list-style-type: none"> Merit based appointment of judges aimed at ensuring independence of the judiciary. 	2	<ul style="list-style-type: none"> The political appointment of judges should stop to ensure their independence; There is a need to provide proper orientation and training for newly appointed judges and judicial staff Frequent training on code of ethics; Periodic training of an inspectorate unit 	2 2 3 3

APPENDIX 2

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APPENDIX 3

RESEARCH INSTRUMENT (GENERAL)

This Corruption Risk Assessment (CRA) is a study commissioned by Ghana Integrity Initiative and Ghana Anti-Corruption Coalition under a project the two organizations are jointly implementing called "Creating anti-corruption voices in the implementation of the SDGs" aimed at generating recommendations for anti-corruption advocacy to help deal with corruption in relation to the implementation of interventions towards achieving the SDGs 3, 4 & 16. Your responses are confidential and will not be attributed to any individual person or institution. You are allowed to ignore any question you do not wish to answer.

1. What corruption risks do you think are likely to be faced by the Health, Education and Judicial systems in their efforts towards achieving the SDGs 3, 4 & 16? **(List at least 5 starting from the highest probability (1) of it happening or most likely to occur to least likely to occur (5))**

Table 1: Corruption risks in procurement for the SDGs in general

No.	Corruption risks
1	
2	
3	
4	
5	

Table 2: Corruption risks in the Health sector (SDG 3) same as above

No.	Corruption risks
1	
2	
3	
4	
5	

Table 3: Education sector (SDG 4) Same as above

No.	Corruption risks
1	
2	
3	
4	
5	

Table 4: The Judicial system (SDG 16) Same as above

No.	Corruption risks
1	
2	
3	
4	
5	

2. What are the likely/potential impacts of these corruption risks on Ghana's efforts towards achieving the SDGs 3, 4 & 16? (Use the list above and indicate at least two each)

Table 5: Procurement in general (Use those risks you identified in Table 1 above)

Corruption risks No.	Impact
1	
2	
3	
4	
5	

Table 6: The Health Sector (SDG 3) (Use those risks you identified in Table 2 above)

Corruption risks No.	Impact
1	
2	
3	
4	
5	

Table 7: The Education Sector (SDG 4) (Use those risks you identified in Table 3 above)

Corruption risks No.	Impact
1	
2	
3	
4	
5	

Table 8: The Judicial Sector (SDG 16) (Use those risks you identified in Table 4 above)

Corruption risks No.	Impact
1	
2	
3	
4	
5	

3. Which of the corruption risks are you most concerned about?
 - a).
 - b).
 - c).

4. In your experience as a procurement official/an auditor/CSO, etc. which of these sectors do you consider to have more corruption risks? (Education, Health and Justice delivery) Rank them from 1 (Most affected)
 1.
 2.
 3.

5. What type of transactions and arrangements with businesses, private citizens and third parties could result in creating a corruption risk?

- a).
 - b).
 - c).
6. Which locations of work have a greater corruption risk than others?
- a).
 - b).
 - c).
7. Which corruption risks occur most frequently?
- a).
 - b).
 - c).
8. In what contexts/circumstances do these corruption risks occur?
- a).
 - b).
 - c).
9. Where might someone have an incentive to make an improper payment to accomplish a business objective?
- a).
 - b).
 - c).

10. How likely is this to happen?
- a).
 - b).
 - c).

Control Measures

11. What control measures/systems have been put in place to address the corruption risks identified? **List at least two control measures for each corruption risks. Also, score how effective the controls are: 1. Very effective, 2 Effective, 3. Somehow, 4. Not effective; 5. Not effective at all**

Table 9: Procurement ((Use those risks you identified in Table 1 above)

Corruption risks No.	Control measures	Score
1		
2		
3		
4		
5		

Table 10: The Health sector (SDG 3). (Use those risks you identified in Table 2 above)

Corruption risks No.	Control measures	Score
1		
2		
3		
4		
5		

Table 11: The Education sector (SDG 4). (Use those risks you identified in Table 3 above)

Corruption risks No.	Control measures	Score
1		
2		
3		
4		
5		

Table 12: The Judicial system (SDG 16) ((Use those risks you identified in Table 4 above)

Corruption risks No.	Control measures	Score
1		
2		
3		
4		
5		

12. What other control measures/systems do you propose that are put in place to address the corruption risks identified? Please, use the list in Question 1 and list at least two control measures. **Also, score how effective the controls are as follows:**

1. Very effective, 2 Effective, 3. Somehow, 4. Not effective; 5. Not effective at all

**Table 13: Proposed control measures (Procurement).
(Use those risks you identified in Table 1 above).**

Corruption risks No.	Control measures	Score
1		
2		
3		
4		
5		

Table 14: Proposed control measures (SDG 3). (Use those risks you identified in Table 2 above)

Corruption risks No.	Control measures	Score
1		
2		
3		
4		
5		

18. Please, can you list them?

.....
.....
.....
.....
.....
.....

Any Other comments.....

.....
.....
.....
.....
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