UNODC
United Nations Office on Drugs and Crime

GRACE
Global Resource for Anti-Corruption Education and Youth Empowerment

Knowledge tools for academics and professionals

Module Series on Anti-Corruption

Module 6
Detecting and Investigating Corruption

UNITED NATIONS OFFICE ON DRUGS AND CRIME
Vienna

Knowledge tools for academics and professionals

UNODC Module Series on Anti-Corruption

MODULE 6

DETECTING AND INVESTIGATING CORRUPTION

UNODC
United Nations Office on Drugs and Crime

Background information

The UNODC Module Series on Anti-Corruption offers 14 Modules focusing on a range of core anti-corruption issues. This includes corruption's varied definitions and devastating effects, responses to corruption, and linkages between corruption and different topics such as good governance, comparative politics, whistle-blowing, justice systems, human rights, gender, education, citizen participation, peace and security.

The Modules are designed for use by both academic institutions and professional academies across the world. They are built to help lecturers and trainers deliver anti-corruption education, including those who are not dedicated anti-corruption lecturers and trainers but would like to incorporate these components into their courses. Lecturers are encouraged to customize the Modules before integrating them into their classes and courses. The Modules include discussions of relevant issues, suggestions for class activities and exercises, recommended class structures, student assessments, reading lists (with an emphasis on open access materials), PowerPoint slides, video materials and other teaching tools. Each Module provides an outline for a three-hour class, as well as includes guidelines on how to develop it into a full course.

The Modules focus on universal values and problems and can easily be adapted to different local and cultural contexts, including a variety of degree programmes as they are multi-disciplinary. The Modules seek to enhance trainees and students' ethical awareness and commitment to acting with integrity and equip them with the necessary skills to apply and spread these norms in life, work and society. To increase their effectiveness, the Modules cover both theoretical and practical perspectives, and use interactive teaching methods such as experiential learning and group-based work. These methods keep students and trainees engaged and help them develop critical thinking, problem solving, and communication skills, all of which are important for ethics education.

The topics of the Modules were chosen following consultations with academics who participated in a meeting of experts convened by UNODC, in Vienna in March 2017. The experts emphasized the need for increased anti-corruption education globally and advised on core areas to be addressed through the Modules. They considered it paramount that the Modules prepare university students and trainees for value driven effective action, keep students engaged, lend themselves to adaptation to different regional and disciplinary contexts, and allow lecturers to incorporate them as anti-corruption components within existing university courses and disciplines.

To achieve these objectives, the experts recommended that the Modules have a range of characteristics, ultimately being able to:

- Connect theory to practice
- Emphasize the importance of integrity and ethics to everyday life
- Encourage critical thinking
- Stress not only the importance of making ethical decisions but also demonstrate how to implement the decisions
- Use innovative interactive teaching methods
- Balance general ethics with applied ethics
- Draw on good practices from practitioners
- Link integrity and ethics to other global issues and the SDGs
- Adopt a multi-disciplinary and multi-level approach
- Focus on global ethics and universal values while leaving room for diverse regional and cultural perspectives
- Employ non-technical and clear terminology
- Be user-friendly

Drawing on these recommendations, UNODC worked for over a year with more than 70+ academic experts from over 30 countries to develop the 14 University Modules on Anti-Corruption. Each Module was drafted by a core team of academics and UNODC experts, and then peer-reviewed by a larger group of academics from different disciplines and regions to ensure a multi-disciplinary and universal coverage. The Modules passed through a meticulous clearance process at the UNODC headquarters before finally being edited and published on its website as open-source materials. In addition, it was agreed that the content of the Modules would be regularly updated to ensure that they are in line with contemporary studies and correspond to current needs of educators.

The present knowledge tool has been developed by the UNODC Corruption and Economic Crime Branch (CEB), as part of the Education for Justice initiative under the Global Programme for the Implementation of the Doha Declaration.

Disclaimers

The contents of the UNODC Module Series on Anti-Corruption do not necessarily reflect the views or policies of the United Nations Office on Drugs and Crime (UNODC), Member States or contributory organizations, and neither do they imply any endorsement. The designations employed and the presentation of material in these modules do not imply the expression of any opinion whatsoever on the part of the UNODC concerning the legal or development status of any country, territory, city, or area, or of its authorities, or concerning the delimitation of its frontiers or boundaries. UNODC encourages the use, reproduction, and dissemination of material in these modules. Except where otherwise indicated, content may be copied, downloaded, and printed for private study, research, and teaching purposes, or for use in non-commercial products or services, provided that appropriate acknowledgement of UNODC as the source and copyright holder is given and that UNODC endorsement of users' views, products or services is not implied in any way.

Materials provided in this document are provided "as is", without warranty of any kind, either express or implied, including, without limitation, warranties of merchantability, fitness for a particular purpose and non-infringement. UNODC specifically does not make any warranties or representations as to the accuracy or completeness of any such Materials. UNODC periodically adds, changes, improves or updates the Materials in the module without notice.

Under no circumstances shall UNODC be liable for any loss, damage, liability or expense incurred or suffered that is claimed to have resulted from the use of this module, including, without limitation, any fault, error, omission, interruption or delay with respect thereto. The use of this module is at the User's sole risk. Under no circumstances, including but not limited to negligence, shall UNODC be liable for any direct, indirect, incidental, special or consequential damages, even if UNODC has been advised of the possibility of such damages.

The User specifically acknowledges and agrees that UNODC is not liable for any conduct of any User.

Links to Internet sites contained in the present modules are provided for the convenience of the reader and are accurate at the time of issue. The United Nations takes no responsibility for their continued accuracy after issue or for the content of any external website.

Preservation of immunities

Nothing herein shall constitute or be considered to be a limitation upon or a waiver of the privileges and immunities of the United Nations, which are specifically reserved.

The United Nations reserves its exclusive right in its sole discretion to alter, limit or discontinue the Site or any Materials in any respect. The United Nations shall have no obligation to take the needs of any User into consideration in connection therewith.

The United Nations reserves the right to deny in its sole discretion any user access to this Site or any portion thereof without notice.

No waiver by the United Nations of any provision of these Terms and Conditions shall be binding except as set forth in writing and signed by its duly authorized representative.

These modules have not been formally edited.

Table of Contents

Introduction

How do we know when corruption takes place? What kind of environment will make it difficult to conceal corrupt behaviour? Once corruption is detected, how can States and organizations investigate it? These and related questions are addressed in this Module. The detection and investigation of corruption pose particular challenges as corruption is often well-hidden and may require an insider to expose it. Frequently, the direct parties to corruption all benefit in some way and are motivated to conceal it. Module 4 and Module 5 of the UNODC Module Series on Anti-Corruption address the prevention and fight against corruption in the public and private sectors, respectively. Expanding on those discussions, the present Module focuses on the most effective methods of detecting corruption: auditing and reporting. In this context, the Module stresses the importance of whistle-blowing systems and protection measures relating to the detection of corruption. This ties in with current discussions on the connection between whistle-blowing and anti-corruption enforcement in criminal and administrative proceedings – an area that is receiving increased attention from scholars and practitioners. The Module also considers the use of emerging technologies in detecting corruption, including blockchain, smartphone and Internet-based technologies. It furthermore discusses the investigation that follows the detection of corruption, including the different phases and actors that are involved. The Module provides an overview of several core areas within the rapidly growing body of literature focusing on corruption detection and investigation.

Learning outcomes

- Describe multiple mechanisms for detecting corruption, and identify their strengths and weaknesses
- Critically discuss the use of modern technology in detecting corruption, including blockchain technology, smartphone applications and open data web platforms
- Discuss the importance of whistle-blowers for the detection of corruption and consider ways to protect them
- Analyse the nature and value of self-reporting requirements, and internal and external audit systems for detecting and deterring corruption, and promoting non-corrupt behaviour and environments
- Understand how investigations of corruption are conducted, and describe the difference between internal and external investigations

Key issues

Corruption is a complex phenomenon. An overview of the different forms and definitions of corruption, as well as its harmful effects across the globe, is available in Module 1 of the UNODC Module Series on Anti-Corruption. For present purposes, it should be noted that the United Nations Convention against Corruption[1] (UNCAC) refrains from providing one overarching definition of "corruption". Rather, it defines and classifies various acts of corruption as criminal offences, such as bribery and embezzlement (in both the public and private sectors); abuse of functions (i.e. when those performing public functions misuse their power to obtain a benefit); trading in influence; illicit enrichment; and money-laundering. With 189 States parties (as of November 2021), UNCAC is approaching universal adherence, and the different acts of corruption as defined by the Convention can be considered internationally accepted. Module 4 and Module 5 of the UNODC Module Series on Anti-Corruption include more detailed discussions on the causes and consequences of corruption in the public and private sectors, respectively, as well as the relevant anti-corruption responses and preventive measures.

Before we can respond to corruption offences, however, we must detect and investigate them. Detection and investigation of corruption ideally starts internally within organizations but can also involve external dimensions such as law enforcement approaches. For present purposes, detection refers to identifying, uncovering or exposing corruption. Detection can be attained through auditing and monitoring measures, but it can also be achieved when whistle-blowers, citizens, companies and journalists report about corruption. Investigation is understood in this Module as the gathering of evidence about the detected act of corruption, including its extent, nature, effects and parties, with the aim of deciding whether to take measures and which measures to take. Investigations can be carried out internally within the relevant organization or by law enforcement agencies and other external actors such as anti-corruption agencies, police or prosecutors. The consequences of an investigation could include undertaking enforcement measures (e.g. sanctions, criminal charges, disciplinary processes) or remedial/preventive measures (e.g. compensation or reforms that aim to reduce the likelihood of future corruption). Such measures, however, are beyond the scope of this Module. Prevention and enforcement measures in the public and private sectors are discussed, respectively in Module 4 and Module 5 of the UNODC Module Series on Anti-Corruption. A comprehensive overview of different national approaches to preventing and fighting corruption is provided in Module 13 of the UNODC Module Series on Anti-Corruption.

In addition to focusing on methods such as auditing and reporting, any discussion on detecting corruption should address a key factor that facilitates detection: transparency. While not itself a detection method, transparency facilitates efforts by responsible authorities to detect corruption as they might use data released by transparency measures to establish the existence of corruption. Thus, the Module starts by discussing the importance of transparency and measures for promoting transparency. The Module next explores the methods and mechanisms of detecting and reporting on corruption, paying special attention to whistle-blower systems and protections. Finally, the Module outlines how detected corruption is investigated and describes the different phases of the investigation process and the actors involved.

[1] Available from the corruption section of the United Nations Office on Drugs and Crime website (www.unodc.org).

Transparency as a precondition

There is a general consensus that transparency – a situation in which information about a decision-making process is made publicly available and can easily be verified both in terms of the rules and the identities of the decision makers – increases the probability of detection of corruption. Furthermore, transparency allows detection (and reduces the likelihood of corrupt behaviour) because it lowers the information barrier, allowing for scrutiny and monitoring. Transparency also deters corruption by increasing the chances of getting caught. According to the Asia Development Bank (ADB) and the Organisation for Economic Co-operation and Development (OECD) (2014), transparency is vital to cultivate public trust in government and to deter, prevent and detect corruption effectively. For example, transparency facilitates public involvement by increasing the opportunities for citizens to influence government spending, policies and decision-making. The promotion of transparency as one of the most important policy tools against corruption is echoed in Jeremy Bentham's classic affirmation of the power of the public eye:

The greater the number of temptations to which the exercise of political power is exposed, the more necessary is it to give those who possess it, the most powerful reasons for resisting them. But there is no reason more constant and more universal than the superintendence of the public (Bentham, 1816/1999, p. 29).

Transparency is thus associated with the right of the public to know about governmental processes and actions, a norm of both anti-corruption and human rights law. In this vein, UNCAC emphasizes transparency as key for fighting corruption. In particular, its article 10 provides:

> Taking into account the need to combat corruption, each State Party shall, in accordance with the fundamental principles of its domestic law, take such measures as may be necessary to enhance transparency in its public administration, including with regard to its organization, functioning and decision-making processes, where appropriate.

Article 10 goes on to list examples of transparency measures that governments can take, including: 1) establishing procedures by which citizens can obtain information about the public administration; 2) simplifying public access to the authorities; 3) publishing information, including on risks of corruption in the public administration. Some of these measures are discussed in the following paragraphs.

Access to information requests

Article 13 (1) (b) of UNCAC requires States parties to promote the active participation of citizens and civil society organizations in the fight against corruption including through measures that ensure the public access to information. Procedures that enable the public to obtain information about the public administration are considered a major transparency measure that facilitates the exposure of corruption. Such procedures are often regulated by access to information laws (often called freedom of information), which not only establish the process for accessing information but also grant citizens the right to request and receive information from their governments and other public entities. As such, access to information laws have been considered important for combating corruption (Costa, 2013).

Banisar (2006, p. 6) argues that such laws allow "individuals and groups to protect their rights" and help guard "against abuses, mismanagement and corruption". These laws keep citizens informed about the actions and decisions of their governments. In many contexts, access to information laws directly increase transparency and thereby improve accountability systems (Kelmor, 2016). Numerous countries around the world have adopted access to information laws. For a list of countries with access to information laws, see the 2006 Freedom of Information around the World Report[2] produced by Privacy International (Banisar, 2006). For a further discussion on access to information laws, see Module 10 of the UNODC Module Series on Anti-Corruption.

E-government and open data

Proactive publishing of information by the government and simplifying administrative procedures are additional ways of promoting transparency that go beyond the traditional access to information practices. Measures in this regard are encouraged by regional policies such as the European eGovernment Action Plan 2016–2020[3] as well as intergovernmental initiatives, including the Open Data Charter[4], Open Government Partnership[5] and Open Data for Development (OD4D)[6]. These initiatives encourage governments to provide the public with open and accessible data on government and political processes. These approaches are often operationalized through e-government systems that use the Internet to provide public services and information and simplifying and increasing public access to administrative procedures. They endorse the principle that citizens should have direct access to information such as public budgets and the way governments spend taxpayers' money, public service provision and electoral competition and results, to name a few. When such information is public, citizens, journalists, academics and supervisory agencies can screen it for corrupt or suspicious behaviour. This, in turn, facilitates the detection of malfeasance and bureaucratic inefficiency, and deters illicit practices that might transpire in secret.

Similarly to access to information laws, proactive sharing of data by public institutions facilitates the detection of corruption. In Ukraine, for example, an online and open data system called ProZorro[7] was launched in 2015 to ensure that documents and information related to public procurement would be easily accessible to civil society. In fact, numerous countries have put in place a legal requirement to publish open data on the tendering process in public procurement. Such efforts to provide open information platforms are critical to preventing opportunities for corruption.

Furthermore, many countries have laws that require public officials to declare their assets and interests. These declaration systems serve two roles. First, they promote transparency and pro-actively identify conflicts of interest. Second, they facilitate detection of corruption when followed by administrative investigation. For more information on how asset declarations can be used as an anti-corruption tool, see Kotlyar and Pop (2016).

---

[2] Available at www.freedominfo.org/documents/global_survey2006.pdf.

[3] Available at https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52016DC0179.

[4] Available at https://opendatacharter.net/.

[5] Available at www.opengovpartnership.org/about/about-ogp.

[6] Available at www.od4d.net/.

[7] For more information see www.open-contracting.org/2016/07/28/prozorro-volunteer-project-led-nation-wide-procurement-reform-ukraine/.

Overall, making information easily available on topics such as tendering processes and public spending encourages journalists and researchers to scrutinize data in sectors that are often vulnerable to corruption such as the police, defence, education or healthcare sectors. It should be noted, however, that although transparency is critical for exposing and discouraging corruption, transparency alone is not enough to reduce corruption sustainably. To ensure that transparency alleviates corruption, information must not only reach and be received by the public, but the public must act upon obtaining the information to affect the behaviour of potentially corrupt agents. Such actions may include, for example, reporting to the relevant authorities, organizing protests or punishing corrupt politicians by not voting for them in the next elections. Therefore, "reforms focusing on increasing transparency should be accompanied by measures for strengthening people's capacity to act upon the available information" (Lindstedt and Naurin, 2010).

Detection mechanisms: auditing and reporting

Corruption can be detected through a variety of methods, the most common of which are audits (internal and external) and reports (by citizens, journalists, whistle-blowers and self-reporting). The strengths and weaknesses of these methods are discussed in the following paragraphs. Where relevant, consideration is given to the use of modern technology in detecting corruption, including blockchain technology, smartphone applications and open data web platforms. Given the importance of whistle-blowing, a subsequent segment is dedicated to approaches that encourage such reporting. There are other methods for detecting corruption, such as asset and interest declarations and sample surveys; however, given its introductory nature, this Module focuses on the core methods of auditing and reporting.

Audits: traditional and blockchain

An important method used to detect corruption in both public and private sector organizations is the auditing process. A simple definition of an audit, provided by the Merriam-Webster dictionary[8], is "a formal investigation of an organization's or individual's accounts or financial situation" as well as "a methodical examination and review". Audits can be internal, meaning that they are conducted by the organization itself, or external, which means they are conducted by another outside independent entity.

Internal and external audits have different purposes. Internal audits review items such as the effectiveness of an organization's safeguards against fraud and corruption, whereas external audits often focus on an organization's financial statements and whether that organization has followed all relevant laws and regulations. Internal audits offer the management of an organization a snapshot of how policies and procedures are functioning, while external audits give a broader view and are often public. Audits are an example of integrity management mechanisms, which are discussed in more detail in Module 11 and Module 13 of the UNODC Module Series on Integrity and Ethics in connection with the private and public sectors, respectively.

[8] Available at www.merriam-webster.com/dictionary/audit.

Both internal and external audits can play a substantial role in detecting corruption (Jeppesen, 2018). In South Africa, for example, auditors are legally required to report any suspicious activity (UNODC, 2015). In many countries, the role of an external auditor of public institutions is assigned to specialized governmental body such as supreme audit institution or national audit office. Such specialized bodies have an important role in controlling public expenditure and ensuring accountability in the public sector. Therefore, they should be granted independence to effectively perform their oversight functions. One of the oldest examples of such oversight bodies is the Spanish General Comptroller of the State Administration (IGAE), which was established in 1874. IGAE is responsible for conducting monitoring, financial control and audits of the Spanish public sector's economic and financial activities. IGAE ensures that all public spending complies with the principles of legality, efficiency and effectiveness. It also guarantees the transparency of the public expenditures as it provides publicly available accounting information. In Brazil, for example, the Federal Government established the Controladoria Geral da União (CGU), or the Office of the Comptroller-General, in 2003. Not long after its creation, the CGU established a programme to address corruption in municipal governments through random audits. The municipalities to be audited are chosen at random through a public lottery. The CGU gathers information on federal funds received by the selected municipality and then issues randomized audit orders for various projects where those funds have been used. A study by Avis, Ferraz and Finan (2018) found that corruption was eight per cent lower in those municipalities in Brazil that had been subject to an audit in the past.

The detection of corruption through auditing has the potential to be even more effective with the development of new technologies. One such possibility is using blockchain technology. The blockchain is essentially a digital ledger made up of records called blocks. Each block has information regarding a transaction and has a time-stamp that cannot be modified. Currently, most companies and governments have their own systems of documenting transactions and they provide this information to auditors. However, with the blockchain, information is stored in a decentralized manner and auditors would not have to spend so much time externally confirming records. This article[9] and this PowerPoint presentation[10] explain the use of the blockchain. This technology is leading to new, online continuous auditing, which should also aid in corruption detection and enforcement. In 2018, the Switzerland based company Auditchain has produced a White Paper[11] detailing how such a system can be implemented. While regular audits are "backward-looking", a blockchain protocol becomes a continuous audit in real time and with a reliability far exceeding a traditional audit.

It should be noted, however, that even well-written policies and audit systems can fail when faced with organization-wide corruption. The Siemens corruption scandal is one such example. In this case, Siemens appeared to do business according to the highest ethical and legal standards. The corporation had several anti-corruption norms and codes of conduct which had been in place since 1991 (Vernard, 2018). Yet, in 2006, after a police investigation, it was discovered that the Siemens corporation had used bribes and corruption for business gain.

[9] Available at www3.weforum.org/docs/WEF_Realizing_Potential_Blockchain.pdf.

[10] Available at http://raw.rutgers.edu/docs/wcars/41wcars2/Andrea_Rozario.pdf.

[11] Available at https://auditchain.finance/whitepaper-v1.pdf.

In 2008, the Siemens corporation pleaded guilty to committing bribery and other corrupt practices in foreign business dealings and paid 1.6 billion[12] to American and European authorities as part of a settlement agreement (Lichblau and Dougherty, 2008). Significant reforms in Siemens followed this corruption case. An outsider, who was chosen as the new Chief Executive Officer of Siemens, restructured many aspects of the business, including its organizational structure and culture[13].

Self-reporting

Another mechanism of detecting corruption is self-reporting. Some States have laws and incentives that encourage individuals to report on corruption in which they played a role. This process, known as self-reporting, is often associated with private sector entities, but is applicable to corruption in any organization. Punishment for corruption can be severe, and therefore penalty mitigation is a common incentive to encourage self-reporting. It is noted in this regard that article 37 of UNCAC requires States to encourage corruption offenders to self-report, including by offering penalty mitigation and even immunity in certain cases. Article 39 encourages the private sector to report on corruption and to cooperate with the authorities on investigating corruption. Additional discussions about self-reporting in private sector can be found in UNODC's "An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide[14]", as well as this B20 paper[15] (chapter 5) and this WEF report[16] (part 1).

One of the challenges of addressing corruption through self-reporting is finding the balance between the investigative benefits that arise from cooperation and the prosecution of persons committing corrupt acts. While there is no general legal duty to disclose corrupt activities in many countries, specific legislation in areas such as securities and corporate law may require self-reporting. The United States Foreign Corrupt Practice (FCPA) Act, penalizing companies, registered in the US, for their activities abroad, creates a violation for failure to self-report corrupt acts involving financial books and records. In fact, many countries have provisions for penalty mitigation as an incentive to self-report. In the United Kingdom, self-reporting may obviate criminal prosecution and limit penalties for civil fines. In the United States, prosecutors are regularly more lenient in their charging and sentencing recommendations if defendants have self-reported. In Australia, cooperation with law enforcement is also a factor in the imposition of a more lenient sentence. In China, there is an express provision "for reduction or exemption of the applicable sanction in the event that a person voluntarily discloses conduct that may constitute bribery" of a foreign public official, and more generally with domestic bribery (Turnill and others, 2012).

---

[12] For more information, see www.nytimes.com/2008/12/16/business/worldbusiness/16siemens.html.

[13] More information about the lessons learned form the Siemens case is available at https://theconversation.com/lessons-from-the-massive-siemens-corruption-scandal-one-decade-later-108694.

[14] Available from the United Nations Office on Drugs and Crime website (www.unodc.org).

[15] Available at www.aodv231.it/images/image/Allegato 1 -Preliminary_Study_v_2 1.pdf.

[16] Available at www3.weforum.org/docs/WEF_GAC_Voluntary_Self_Disclosure_for_B20.PDF.

Citizen reporting

Members of the public are often the first ones to witness or experience corruption, particularly in the area of public services. To help expose corruption, members of the public can be instrumental in reporting on corruption through standard crime-reporting channels at the national or municipal level, such as the police. To encourage citizen reports on corruption, many governments have developed more direct ways for the public to report corruption. For example, specialized anti-corruption bodies[17] can establish dedicated reporting channels for corruption offences. Governments are required by article 13 of UNCAC to inform the public about such anti-corruption bodies and how to report corrupt acts, including anonymously. Information about anti-corruption bodies around the world, organized by countries, is available on the UNODC website

In addition to specialized anti-corruption bodies, new technologies are increasingly playing an instrumental role in facilitating citizen reporting. For example, in many countries, websites and smartphone applications enable citizens to report incidents of corruption easily. Perhaps the most popular example is I Paid A Bribe[18] in India, which has registered more than 187,000 single reports by citizens and over 15 million visitors as of August 2019. Its interactive map allows the website's visitors to monitor in which cities and sectors in India corruption occur the most as well as the amounts of bribes paid. A similar mobile phone scorecard programme was developed in the Quang Tri province in Vietnam. This allows citizens to score the performance of the administration of public services and to report on whether they had been asked to pay a bribe. New data are released each quarter and local media regularly discuss the results. Within a little over a year, reports of bribery had significantly decreased. For more information, see the case study Vietnam: the M-Score[19]. In Papua New Guinea, a programme called Phones Against Corruption[20] was introduced in 2014 within the Finance Ministry. The programme allowed members of the public to report corruption anonymously via text messages. For a further discussion of citizen reporting, including through resorting to anti-corruption agencies and by using technology, see Module 10 of the UNODC Module Series on Anti-Corruption. The ways in which anti-corruption bodies, the police and private organizations should handle citizen reports of corruption are discussed below.

Journalism and media reporting

Journalism and the media play a key role in reporting, exposing and curbing corruption. Reporting on corruption is "making a valuable contribution to the betterment of society" and investigative journalism in particular "holds the potential to function as the eyes and ears of citizens" (UNODC, 2014, pp. 2, 6). Media reporting can be a means of corruption detection that prompts organizations and law enforcement agencies to conduct investigations (or further investigations) into allegations of corruption.

---

[17] Information about anti-corruption bodies around the world, organized by countries, is available on the UNODC website (www.unodc.org/unodc/en/treaties/CAC/country-profile/index.html)

[18] Available at www.ipaidabribe.com/#gsc.tab=0.

[19] Available at https://oxfamilibrary.openrepository.com/bitstream/handle/10546/620140/cs-m-score-vietnam-311016.pdf?sequence=1.

[20] For more information, see www.rnz.co.nz/international/pacific-news/303539/text-service-for-png-corruption-proves-effective.

Reports of corruption in the media can also be used to gather more information about and evaluate instances where corruption has been detected and requires further investigation. One highly publicised example is the Mossack Fonseca Papers[21] case, which is commonly referred to as the Panama Papers (this case is further discussed in Module 10 of the UNODC Module Series on Anti-Corruption).

For media reporting and journalism to play an effective role in corruption detection, the media have to be free, independent and responsible. Access to information laws are useful tools that journalists and the media can use to assist in detecting corruption. Moreover, there must be legislative frameworks in place to protect journalists and their sources from unfounded lawsuits, recrimination and victimization. On the extreme end of the scale, journalists have been killed for their role in exposing corruption (OECD, 2018; see also TI's campaign to protect journalists[22]). Media reporting on corruption can only have an impact if the public trusts the media and the work it produces. Therefore, if the media is to play a role in exposing corruption and informing society, it should also take measures to ensure that the reports are done in accordance with high professional and ethical standards. Such measures may include establishing codes of conduct for journalists or creating independent self-regulatory body for the media sector. For a detailed discussion of safe and responsible reporting on corruption by the media see UNODC's 2014 publication Reporting on Corruption: A Resource Tool for Governments and Journalists[23]. These and related issues are also discussed in Module 10 of the UNODC Module Series on Anti-Corruption and in Module 10 of the UNODC Module Series on Integrity and Ethics.

Whistle-blowing

Given that corruption can benefit the individuals directly involved, and there is a variety of means to cover up corruption within organizations, some corruption cases can only be detected if someone on the inside reports it. This kind of reporting activity is frequently called "whistle-blowing", because the reporting person sends out an alert about the activity, in the hope that it will be halted by the authorities. Usually, the whistle-blower reports the act to an appropriate internal manager, executive or board member. Some entities have established protocols for reporting. If that proves unsuccessful, whistle-blowers might raise the issue with external regulatory or law enforcement agencies or may choose to expose the matter publicly by contacting the media.

To date, the most commonly used academic definition for whistle-blowing is from Near and Miceli (1985) who define whistle-blowing as the "disclosure by organisation members (former or current) of illegal, immoral or illegitimate practices under the control of their employers to persons or organisations who may effect action". At the same time, a review of relevant legislation from around the world[24] reveals that whistle-blowing is defined differently across jurisdictions. Indeed, the term whistle-blowing is not easy to translate into other languages. For this reason, UNCAC uses the term "reporting persons" instead.

---

[21] For more information about the Mossack Fonseca Papers, see https://panamapapers.sueddeutsche.de/articles/56febff0a1bb8d3c3495adf4/.

[22] Available from the Transparency International website (www.transparency.org).

[23] Available from the United Nations Office on Drugs and Crime website (www.unodc.org).

[24] Available at www.ibanet.org/LPRU/whistleblowing.

It should be noted that whistle-blowing is not limited to reporting on corruption, but covers reporting on a variety of misconduct, illegal acts, harassment, wrongdoing, and risks to persons' lives, health and environment. With ever more countries starting to adopt whistle-blower protection legislation, the international debate about good practices and standards is increasing. In this regard, in 2019, the G20 adopted High-Level Principles for the Effective Protection of Whistleblowers[25]. For a discussion of different approaches to protecting reporting persons see Resource Guide on Good Practices in the Protection of Reporting Persons[26] (UNODC, 2015).

Whistle-blowing versus leaking

Besides the lack of an agreed-upon definition of whistle-blowers, there is also confusion about how to distinguish the notion of whistle-blower from other terms. In English, for example, there is confusion about what the distinction is between a whistle-blower and a "leaker" (Savage, 2018). While "leaker" is not a legal term, it has been widely used by the media. Notably, some well-known cases have been described both as leaking and whistle-blowing. Examples include: Chelsea Manning's disclosure of documents to Wikileaks, Rui Pinto's Football Leaks, and the Mossack Fonseca Papers. The best way to consider and discuss the difference is through the following continua:

- **Is there an identified harm to society?** Whistle-blowing is used in cases where the person making the report articulates a particular concern about harm to society and might provide some evidence, whereas leaking refers to cases in which people make unauthorized disclosures of documents without articulating a particular concern about harm.
- **Is the identity of the reporting person known to anyone?** What is referred to as a case of leaking can become whistle-blowing when the identity of the reporting person is known. For example, Football Leaks[27] started to be discussed as whistle-blowing when it became public who was disclosing the documents.
- **Is the reporting authorized?** As more countries develop legislation on the protection of whistle-blowers, reporting to regulatory agencies or media becomes authorized under certain conditions. Reports that follow such authorized procedures are called whistle-blowing, whereas reporting that does not follow authorized procedures is called leaking. For example, in the United States, a whistle-blower is someone who has certain legal protections because he or she has reported to the appropriate federal or state authorities, whereas a leaker is someone who shares information with a person or organization not authorized to receive it. While some leakers may eventually benefit from legal protection, this is not guaranteed at the time of the report. Leakers can be prosecuted or sued in civil courts for violating a secrecy act or non-disclosure agreements, or for inflicting harm.

The following part continues the discussion on whistle-blowing, with an emphasis on a few significant areas of contemporary scholarly and practical debates, including the motivations and importance of whistle-blowing and whistle-blower protections.

---

[25] Available at www.bmjv.de/SharedDocs/Downloads/EN/G20/G20_2019_High-Level-Principles_Whistleblo wers.pdf?__blob=publicationFile&v=1.

[26] Available from the United Nations Office on Drugs and Crime website (www.unodc.org).

[27] For more information, see www.spiegel.de/thema/football_leaks/.

Whistle-blowing systems and protections

The need for effective whistle-blowing systems

The value of whistle-blowing cannot be overstated. A study from Australia showed that employee whistle-blowing was "the single most important way in which wrongdoing was brought to light in public sector organizations" (UNODC, 2015). There is accordingly no doubt that more needs to be done by legislators as well as public and private entities to encourage whistle-blowing and related reports of corruption; to handle reports of alleged corruption, wrongdoing and undue risks in a sound manner; and to provide appropriate levels of protection for whistle-blowers. Vanderkerckhove and others (2016, p. 4) suggest that whistle-blowing systems can be more successful if they provide a combination of reporting channels (e.g. directly to specific trusted persons, via a telephone hotline, or through an online channel); if the authorities make a point of communicating with whistle-blowers throughout the investigation process to maintain trust (a failure to be responsive may give rise to a perception that the wrongdoing is being covered up or that the investigation is not serious); and if information from reports is connected with information from other sources (such as surveys and audits).

Methods and channels for whistle-blowing

As insiders to an organization, whistle-blowers have specific knowledge, access and expertise which allow them to detect corruption or other matters of concern that might otherwise remain hidden. However, they are often in a difficult situation owing to their possible loyalty to colleagues and supervisors, contractual confidentiality obligations, and the risk of retaliation. A distinction can be made between open, confidential and anonymous forms of reporting (UNODC, 2015, p. 48):

- **Open reporting:** Where individuals openly report or disclose information, or state that they do not endeavour to ensure or require their identity to be kept secret.

- **Confidential reporting:** Where the name and identity of the individual who disclosed information is known by the recipient, but will not be disclosed without the individual's consent, unless required by law.

- **Anonymous reporting:** Where a report or information is received, but no one knows the source.

In addition to these different forms of reporting, there are also different channels through which to report. The three main reporting channels are: 1) internal reporting; 2) external reporting to a regulator, law enforcement agency or other specific authority (see this[28] Korean example); and 3) external reporting to the media or another public platform (such as in the Mossack Fonseca Papers[29] case). Alternative reporting channels should, in principle, be available to any person working in a public or private organization, although there may be some sectors such as security forces that require specialized processes.

[28] Available at www.acrc.go.kr/en/board.do?command=searchDetail&method=searchList&menuId=0203160603.

[29] See note 21.

Some countries have special provisions for reporting to a Minister or specially appointed legal advisor. Technology has also promoted web-based whistle-blowing channels. Some of these allow for two-way anonymous and encrypted communication between a whistle-blower and the recipient of the report.

Whistle-blower protection

Different jurisdictions define whistle-blowing differently. One clear distinction is the eligibility criteria for protection. For example, some countries, such as Argentina, Bosnia and Herzegovina and the United States, provide protection regardless of whether the reporting person is a public or private sector employee, while other countries have more limited scopes of protection. Some countries protect only formal employees while others also include contractors, consultants and volunteers.

Whistle-blower protection is crucial for the success of anti-corruption detection and enforcement and should be a key aspect of any whistle-blowing system. Owing to the substantial benefits to the parties involved in corruption, and the serious threat of criminal and other punishments to which these parties are exposed, persons who report these corrupt activities can put themselves, family members and colleagues at risk. Instead of admitting to corruption and mending their ways, persons implicated in corruption can choose to attack or retaliate.

A study of the experience of 72 external Korean whistle-blowers of workplace bullying, including a review of relevant literature, found frequent and significant bullying by supervisors and colleagues in the workplace and the creation of hostile work environments (Park, Bjørkelo and Blenkinsopp, 2018). The researchers drew two interesting conclusions from their study: first, "bullying by superiors had a close link to bullying by colleagues" and, second, "colleagues' understanding of the whistle-blower's reasons for acting had a significant effect on lowering the frequency of bullying by colleagues". Female whistle-blowers might also suffer more retaliation than male whistle-blowers do. A 2008 study on a United States Air Force Base with 9,900 employees, of which 238 were identified as whistle-blowers, found that more women reported poor performance reviews, verbal harassment, intimidation, and tighter daily activity scrutiny after whistle-blowing than similarly situated male colleagues (Rehg and others, 2008). Even if women had obtained a level of power or authority, this did not protect them from retaliation. While this study was conducted in a very particular, male-dominated context, and the results have not been replicated in other sectors, it provides interesting food for thought regarding how gender might play a role in the treatment of whistle-blowers and retaliation. For a discussion on the corruption-gender nexus, see Module 8 of the UNODC Module Series on Anti-Corruption and for a discussion on gender and ethics more generally, see Module 9 of the UNODC Module Series on Integrity and Ethics.

There are many other examples, including those of individuals who do not have the resources to survive without income or the ability to change jobs or careers. Retaliation against whistle-blowers is a serious threat to effective anti-corruption programmes, and it harms individuals and their livelihoods. In certain cases, such as when whistle-blowers are unjustifiably dismissed or discriminated against on the basis of gender or sexual orientation, retaliation can amount to a violation of human rights. Hence, a vital component of any plan to handle corruption reports is developing a protocol for maintaining confidentiality and protecting the people who report corruption. For more on the relationship of anti-

corruption and human rights, see Module 7 of the UNODC Module Series on Anti-Corruption. Consider also the related discussion in Module 10 on barriers to citizen participation in anti-corruption efforts. Retaliation against whistle-blowers can happen regardless of the channels they use to report on corruption, and so the relevant organization should provide protection. However, there are certain cases where providing protection is controversial. For example, reporting to the media as the first resort does not give the organization a chance to correct the problem and can therefore be problematic for the organization concerned. Therefore, organizations may not wish to provide protection in such circumstances and this may encourage such external reporting. Furthermore, protection for reporting to the media is usually provided only when specific legal requirements are fulfilled. Such legal requirements differ in different countries, and could depend upon: the seriousness of the reported matter; reporting according to certain requirements; and having previously made an internal report or a report to a regulator (see, e.g., section 10 of the Protected Disclosure Act 2014 of Ireland; section 43 of the Public Interest Disclosure Act of the United Kingdom; article 19 of the Law on the Protection of Whistleblowers Act No. 128/2014 of Serbia). If the disclosure or subsequent retaliation are brought before a court, the court will have to assess the matter on a case-by-case basis and balance the rights and interests of the different parties. International human rights standards, such as those enshrined in article 19 of the Universal Declaration of Human Rights (UDHR) and article 10 of the European Convention on Human Rights (ECHR), as well as the public interest will play a role. For a discussion on the jurisprudence of the European Court on Human Rights regarding article 10 of the ECHR and whistle-blowing see Nad (2018).

Financial incentives

Another contentious issue, which goes beyond whistle-blowers protection, is whether or not whistle-blowers should receive a financial reward. Financial incentives are used in the United States and South Korea, while many European countries refrain from such a practice. One example is Bradley Birkenfeld[30], the first international banker to report illegal offshore accounts held in Switzerland by United States citizens. His disclosures resulted in recoveries of $780 million in civil fines and penalties paid by UBS, and over $5 billion in collections from United States taxpayers. The Swiss Government was also "forced to change its tax treaty with the United States in order to turn over the names of more than 4,900 American taxpayers who held illegal offshore accounts" (National Whistleblower Center, n.y.). Mr Birkenfeld received a reward of $104 million. This financial incentive may have led to the revelation of widespread illegal activity, but this flurry of reports triggered questions about the propriety of paying for information. The pros and cons of financial incentives should be evaluated based on the circumstances of each jurisdiction.

The (ir)relevance of motivation

The motivations of whistle-blowers make for an interesting discussion. Whistle-blowers are often maligned and attacked as disgruntled employees, persons with a grudge against the company or opportunists seeking some personal monetary reward or fame. However, studies show that most whistle-blowers have motives such as integrity, altruism, care for public safety, justice and self-preservation (Kesselheim, Studdert and Mello, 2010). In any event, given the importance of whistle-blowing, should the motivation for reporting make a difference? Should it matter whether an employee who reports on a corrupt supervisor is content or disgruntled? Does it matter if the employee gets along with the supervisor or not? It seems that the focus should first and foremost be on the reported

[30] Available at www.whistleblowers.org/members/bradley-birkenfeld/.

matter, and not on the nature or motives of the whistle-blower.

Indeed, this approach has been adopted in several jurisdictions, with Ireland being the first country to recognize the irrelevance of the motivation for whistle-blowing in its law (section 5, subsection 7 of the Protected Disclosure Act 2014 of Ireland). For more information on the importance as well as the motivations of whistle-blowers, consider the Ted Talk How whistle-blowers shape history[31] by Kelly Richmond Pope, the documentary Whistleblowers by Brave New Films and the survey of the University of Greenwich[32].

Investigation of corruption

Handling of reports as a precondition for successful investigations

Once a report on corruption is submitted (by whistle-blowers, citizens, companies or journalists), handling it properly is vital for the effective combating of corruption. This is true regardless of whether reported corruption ultimately leads to criminal sanctions or is addressed internally. How agencies handle incoming reports of corruption is crucial because it affects the immediate case, and establishes impressions about whether complaints are taken seriously, thereby determining if others will come forward in the future. When people make the decision to report on corruption, they want to be sure that their report will be taken seriously and that filing the report will not risk their safety or the safety of their families or colleagues. In particular, they want to be certain that action will be taken where warranted. For example, UNODC (2017, p. 17) found that in Nigeria, among incidents of bribery reported by citizens, more than one third were not followed up (33.7 per cent) and only 17.6 per cent of the reported cases led to the initiation of a formal procedure against the public official concerned. According to people who have been asked to pay bribes in the country, the main reason for not reporting to the authorities was the perception that the reports would remain unaddressed (UNODC, 2017).

As part of the larger agenda to combat corruption, it is important that the responsible authorities, both internal and external to organizations, develop clear and transparent systems to receive and handle reports of corruption. Without these systems, the process of investigating corruption will be haphazard at best. When assessing or creating such systems, there are several considerations.

First, any system for handling reports, whether in the public or private sector, should meet certain standards of quality and fairness. After all, organizations have a duty of care towards the people who engage with them.

Second, organizations and governments should provide information to the public on what can be reported, to whom, how it should be reported, and what happens with the reports afterwards. The correct entity to which cases of corruption may be reported will vary in different countries and contexts. Reports of corruption within an organization, for example, should usually first be made to a supervisor or company ethics officer, while reports of corruption within civil society might be addressed directly to the police or the appropriate anti-corruption commission. Guidance in this regard should be provided

[31] Available at www.youtube.com/watch?v=51k3UASQE5E.

[32] Available at https://s3-eu-west-1.amazonaws.com/public-concern-at-work/wp-content/uploads/images/2018/09/08222240/Whistleblowing-the-inside-story-FINAL.pdf.

to employees as potential whistle-blowers and to organizations as potential recipients of reports of corruption. In Australia, for example, the Office of the Commonwealth Ombudsman's Agency produced the Guide to the Public Interest Disclosure Act 2013[33], which explains how organizations should handle incoming concerns.

Third, there should be clear procedures about when reports can be handled internally by the organizations and when they must be investigated by an external body such as an anti-corruption agency or the police. For each reported incident of alleged corruption, an organization should be able to set out clear reasons why they did or did not decide to open an investigation. Limitations on resources, personnel and time mean that not all reports of corruption can be investigated, but without a protocol on how to determine which reports merit an investigation, organizations and States risk the arbitrary selection of cases to pursue or, worse, the selection of cases most advantageous to themselves. If an organization or government behaves arbitrarily or is self-serving in its investigation of corruption, both employees and the public will lose trust and the system will degrade.

Finally, organizations must find ways to prevent corruption in the handling of complaints regarding corruption. Corruption among those responsible for receiving reports can suppress important information, discourage detection mechanisms and damage anti-corruption efforts (Stapenhurst and Kpundeh, 1999, p. 8).

While there are different methods of handling reports of corruption, often dictated by internal regulations or national laws, a good standard is offered by the International Organization for Standardization (ISO). ISO 37001 (anti-bribery management system)[34] specifies a series of measures to help organizations prevent, detect and address bribery, including establishing reporting and investigation procedures.

Investigation purpose and principles

Once allegations of corruption have been brought to the attention of the appropriate entity, it is crucial that a thorough and fair investigation is conducted. Depending on the act of corruption that is exposed, investigations can be handled either internally by an organization (disciplinary) or externally (through regulatory or criminal procedures). The purpose of the investigation is to decide whether to take responsive measures, and, if so, which measures to adopt. The United Nations Handbook on Practical Anti-Corruption Measures for Prosecutors and Investigators[35] (2004, p. 45) identifies four key responses to corruption: 1) criminal or administrative prosecutions, leading to possible imprisonment, fines, restitution orders or other punishment; 2) disciplinary actions of an administrative nature, leading to possible employment-related measures such as dismissal or demotion; 3) bringing or encouraging civil proceedings in which those directly affected (or the State) seek to recover the proceeds of corruption or ask for civil damages; and 4) remedial actions, such as the retraining of individuals or restructuring of operations in ways that reduce or eliminate opportunities for corruption (but without necessarily seeking to discipline those involved).

---

[33] Available at www.ombudsman.gov.au/__data/assets/pdf_file/0020/37415/Agency_Guide_to_the_PID_A ct_Version_2.pdf.

[34] An overview of ISO 37001 is available at www.iso.org/publication/PUB100396.html.

[35] Available from the United Nations Office on Drugs and Crime website (www.unodc.org).

For each of these four responses, evidence of corruption must be gathered and evaluated through an investigation. Owing to the unique nature of corruption, investigations often require significant expertise, knowledge, experience and organizational strength (Kiyono, 2013, p. 1). Such investigations can be internal (within the organization) or external (such as a criminal investigation). Regardless of whether an investigation is conducted internally or externally, all investigations should consider how to maintain protections for the parties involved, confidentiality, and impartiality. Investigators themselves should endeavour to consider all evidence, to reach reasonable evidentiary requirements, and to protect witnesses to the extent that this is possible (UNODC, 2004, 18–19). During the 2003 Conference of International Investigators, the following 10 guidelines were determined as crucial for any investigation activity (UNODC, 2004, p. 45):

1) Investigative activity should include the collection and analysis of documents and other material; the review of assets and premises of the organization; interviews of witnesses; observations of the investigators; and the opportunity for the subjects to respond to the complaints.

Investigative activity and critical decisions should be documented regularly with the managers of the investigating officer.

Investigative activity should require the examination of all evidence, both inculpatory and exculpatory. Evidence, including corroborative testimonial, and forensic and documentary evidence, should be subject to validation. To the extent possible, interviews should be conducted by two investigators. Documentary evidence should be identified and filed, with the designation of origin of the document, location and date, and name of the filing Investigator.

Evidence likely to be used for judicial or administrative hearings should be secured and custody maintained.

Investigative activities by the investigator should not be inconsistent with the rules and regulations of the organization, and with due consideration of the applicable laws of the State where such activities occur.

The investigator may utilize informants and other sources of information and may assume responsibility for reasonable expenses incurred by such informants or sources.

Interviews should be conducted in the language of the person being interviewed, using independent interpreters, unless otherwise agreed.

The investigator may seek advice on the legal, cultural and ethical norms in connection with an investigation.
These ten guidelines provide insights into the complexities of corruption investigations and the many considerations that investigators must take into account. Further, these guidelines give an indication of how long and expensive investigations can be. This is a crucial consideration in many countries where resources to fight corruption may be limited. For a more detailed discussion on the investigations process, see UNODC's Handbook on Practical Anti-Corruption Measures for Prosecutors and Investigators[36] (UNODC, 2004, p. 45).

Internal versus external investigations

Cases of corruption in organizations and government bodies are often first discovered internally. Those working inside organizations will usually have the best access to information and knowledge that is critical for identifying cases of corruption. Thus, employees are often best suited to identify mistakes or patterns that have been overlooked and to inform supervisors. Consider the case of how the City of Dixon Comptroller Rita Crundwell was discovered stealing from the city by a co-worker (see the case as described below).

Organizations often have a desire to address internal corruption and to assist in investigations. Many organizations even have designated ethics officers to assist employees with conflict of interest or corruption cases. A useful discussion on how businesses conduct investigations is available in the UNODC publication An Anti-Corruption Ethics and Compliance Programme for Business: Practical Guide[37] (2013, p. 41). There is, however, a large range in the ability of different organizations to conduct internal investigations of corruption.

Larger organizations, for example, may have an internal department or unit whose function is investigation, but this process can be trickier in smaller organizations where everyone knows each other. In that case, it may be helpful to call in neutral outside parties to assist in the investigation process.

When an internal investigation is conducted within an organization, there is a range of sanctions that are possible – from firing or demoting someone, docking pay, or enforcing mandatory training or reporting. If there is evidence of a criminal offence, however, the organization will have to decide as to whether it will self-report the corrupt incident (see the discussion above on self-reporting). If the organization does not self-report, it can be very difficult to uncover and expose corruption, unless a whistle-blower or journalist reports on the matter, or an audit detects the problem. In principle, there could also be cases of proactive investigation by law enforcement agencies or anti-corruption bodies. The most common form of external investigation is a criminal investigation.

Criminal investigations

Criminal proceedings can only be used to fight corruption when specific corrupt acts have already been criminalized under the laws of a country. Most legal systems require a higher degree burden of evidence in criminal cases than is expected in civil cases (Abdelsalam, 2017). For example, in many legal systems, in order to convict a person of a crime, each part of the offence must be proven beyond

[36] Ibid.

[37] Ibid.

a reasonable doubt.

Thus, even if a person was ordered to pay damages following a civil case, this does not mean that enough evidence exists for that person to be criminally convicted. Criminal cases, particularly large-scale corruption cases, are very difficult to gather evidence for and often require lengthy investigations. Depending on the country and context, criminal investigations may be conducted by a range of agencies, including but not limited to: the police, specialized anti-crime commissions, royal commissions, and regulatory bodies.

In many jurisdictions, police agencies and specialized anti-crime agencies play a central role in investigating and preventing corruption. Once these agencies receive a complaint of criminal corruption, they must evaluate whether they can build a case that matches the evidentiary threshold required. If they do undertake an investigation, they must gather evidence of the offence from witnesses, records and many other sources. The police and anti-corruption commissions have considerable powers of investigation at their disposal, including: seizing articles and documents, questioning witnesses, recording testimonies, etc. Throughout the investigation process, it is of the utmost importance that these agencies adhere to policies of confidentiality and any required legal procedures so that the investigation will not be compromised.

Further, in many corruption investigations, it is critical that members of the investigation team have specialized knowledge to assist in the investigation and analyse information as it is discovered. In some countries, specially trained units have been established whose focus is solely to investigate corruption offences. In other countries, specialized anti-corruption commissions exist to navigate the complex lengthy and specialized investigation process necessary for cases of corruption.

Differentiating between internal and external forms of investigations offers a useful analytical framework, but it is important to recognize that, when an individual is suspected of corruption within an organization, both internal and external processes can be, and often are, initiated simultaneously. An example of a case with elements of an internal and criminal investigation on corruption is the United States case of Rita Crundwell, Comptroller of Dixon, Illinois (see Carozza, 2018; and McDermott, 2012). In 2011, while Crundwell was on unpaid leave from her job as Comptroller for the City of Dixon, a fellow employee, Swanson, discovered that Crundwell had been depositing large sums of the city's money into a non-official account (Carozza, 2018). Following a review of the accounts, Swanson took steps internally within the City of Dixon to inform her superior, the Mayor of Dixon. The Mayor in turn reviewed the evidence of corruption and decided to call the Federal Bureau of Investigations (FBI) (Carozza, 2018). At this point a criminal investigation was initiated.

The FBI subpoenaed bank records and discovered millions of dollars of illegal transactions. According to NPR Illinois, during the 20 years Crundwell worked for the city she managed to steal roughly a third of the city's budget each year, absconding with a total of more than $53 million (McDermott, 2012). After a lengthy investigation, the FBI compiled a criminal and civil case against Crundwell and she was sentenced to 19 years and seven months in prison (McDermott, 2012). During the federal investigation, the City of Dixon conducted its own internal process and decided to fire Crundwell (Carozza, 2018). This case is an example of how numerous internal and external processes can be set in motion during corruption investigations. As a result of this case the City of Dixon recovered

$40 million[38].

Conclusion

This Module has discussed in detail the various tools and mechanisms for detecting, reporting and investigating corruption acts. It particularly emphasized the importance of enhancing transparency through access to information laws and e-government or open data portals for the fight against corruption. Through engaging with the different examples and class exercises, students taking the Module will develop a sense of responsibility to actively fight corruption and acquire knowledge on how to detect and report on corruption in their surrounding environment.

[38] For more on this case, see the documentary All the Queen's Horses, which is available at https://kartemquin.com/films/all-the-queens-horses.

References

Abdelsalam, Mohamed (2017). Applying Civil Law to Curb Corruption: A tool for Civil Society and Individuals. Paris: Organisation for Economic Co-operation and Development.
» Available from: www.oecd.org/corruption-integrity/

Asia Development Bank and Organisation for Economic Co-operation and Development (2014). Fighting Corruption and Building Trust. Conference conclusions of the 8th Regional Anti-Corruption Conference of the ABD/OECD Anti-Corruption Initiative for Asia and the Pacific, Phnom Penh, Cambodia, 3-4 September 2014. Paris.
» Available from: www.oecd.org/site/adboecdanti-corruptioninitiative/ADB-OECD-Initiative_8th Conference-Conclusions.pdf.

Auditchain (2018). Decentralized Continuous Audit & Reporting Protocol Ecosystem. Zug, Switzerland.
» Available from: https://auditchain.finance/whitepaper-v1.pdf.

Australia, Government of New South Wales, Independent Commission Against Corruption (2019). Detecting corrupt conduct. Sydney.

Avis Eric, Claudio Ferraz, and Frederico Finan (2018). Do Government Audits Reduce Corruption? Estimating the Impacts of Exposing Corrupt Politicians. Journal of Political Economy, vol 126, no. 5, pp. 1912-1964.

Banisar, David (2006). Freedom of Information Around the World: A Global Survey of Access to Government Information Laws. Privacy International.
» Available from: www.freedominfo.org/documents/global_survey2006.pdf.

Carozza, Dick (2008). Dixon's quiet hero. Fraud Magazine, November.
» Available from: www.fraud-magazine.com/cover-article.aspx?id=4295003585.

Costa, Samia (2013). Do Freedom of Information Laws Decrease Corruption? The Journal of Law, Economics, and Organization, vol. 29, issue 6 (December), pp. 1317-1343.

International Organization for Standardization (2016). ISO 37001: Anti-bribery management systems - Requirements with Guidance for use.
» Available from: www.iso.org/standard/65034.html.

Jeppesen, Kim K. (2018). The role of auditing in the fight against corruption. The British Accounting Review (June).

Kelmor, Kimberli Morris (2016). Legal formulations of a human right to information: Defining a global consensus. Journal of Information Ethics, vol. 25, no. 1 (Spring), pp.101-113.

Kesselheim, Aaron S., David M. Studdert, and Michelle M. Mello (2013). Whistle-Blowers' Experiences in Fraud Litigation against Pharmaceutical Companies, The New England Journal of Medicine (May), pp. 362.
» Available from: www.nejm.org/doi/full/10.1056/NEJMsr0912039.

Kiyono, Kenichi (2013). Best Practices For Investigation of Corruption, United Nations Asia and Far East Institute.

» Available from: www.unafei.or.jp/activities/pdf/GGSeminar/GG7_IntroRema rks .pdf.

Kotlyar Dmytro, and Laura Pop (2016). Asset Declarations: A Threat to Privacy or a Powerful Anti-Corruption Tool? The World Bank, 26 September.

» Available from: www.worldbank.org/en/news/opinion/2016/09/26/asset-declarations-a-threat-to-privacy-or-a-powerful-anti-corruption-tool.

Lichblau, Eric, and Carter Dougherty (2008). Siemens to Pay $1.34 Billion in Fines. The New York Times, 15 December.

» Available from: www.nytimes.com/2008/12/16/business/worldbusiness/16si emens.html.

Lindstedt Catherine and Daniel Naurin (2010). Transparency is Not Enough: Making Transparency Effective in Reducing Corruption. International Political Review (June).

McDermott, Kevin (2012). Big Theft, Little City: Dixon's former comptroller Accused of Stealing $53 Million. NPR Illinois, 1 November.

» Available from: www.nprillinois.org/post/big-theft-little-city-dixons-former-comptroller-accused-stealing-53-million#stream/0.

Michael James, Cyprian Blamires, Catherine Pease-Watkin, eds. (1999). The Collected Works of Jeremy Bentham: Political Tactics. Oxford University Press.

Nad, Veronika (2018). Why should the European Union protect whistleblowers? Blueprint for Free Speech.

» Available from: www.changeofdirection.eu/assets/uploads/blueprint-Advoca cy tool.pdf.

Near, Janet P., and Marcia P. Miceli (1985). Organizational Dissidence: The Case of Whistle-Blowing. Journal of Business Ethics, vol. 4, no. 1 (February), pp. 1-16.

Nguyen, Huong Thu (2016). Vietnam: The M-Score. The Hague, The Netherlands: Oxfam Novib.

» Available from: https://oxfamilibrary.openrepository.com/bitstream/handle/10546/6 20140/cs-m-score-vietnam-311016.pdf?sequence=1.

Organisation for Economic Co-operation and Development (OECD) (2018). The Role of the Media and Investigative Journalism in Combating Corruption. Paris

» Available from: www.oecd.org/corruption/the-role-of-media-and-investigativ e-journalism-in-combating-corruption.htm.

Park Heungsik, Brita Bjørkelo, and John Blenkinsopp (2018). External Whistleblowers' Experiences of Workplace Bullying by Superiors and Colleagues. Journal of Business Ethics (June), pp. 1-11.

Rehg, Michael, and others (2008). Antecedents and Outcomes of Retaliation Against Whistleblowers: Gender Differences and Power Relationships. Organization Science, vol.19, no. 2 (April).

» Available from www.researchgate.net/publication/220521003_Antecedents _and_Outcomes_ of_Retaliation_Against_Whistleblowers_Gender_Differences_and_Power_Relationships.

Stapenhurst, Rick, and Kpundeh Sahr J., eds. (1999). Curbing Corruption Toward a Model for Building National Integrity. EDI Development Studies. Washington, D.C.: The World Bank.

» Available from http://documents.worldbank.org/curated/en/710331468759605498/pdf/multi-page.pdf.

Transparency International (2017). Transparency International Joins Campaign to Protect Journalists, 26 September.

» Available from: www.transparency.org/news/pressrelease/transparency_int ernational_joins_campaign_to_protect_journalists.

Turnill, Amanda, and others (2014). What to Do when You Suspect Corruption: Disclosure Obligations and Enforcement Processes in the UK, the US, Australia and China. England: Thomson Reuters.

» Available from: www.practicallaw.com/2-520-1484.

United Nations Office on Drugs and Crime (UNODC) (2004) Handbook on Practical Anti-Corruption Measures for Prosecutors and Investigators. Vienna.

» Available from: www.unodc.org/documents/treaties/corruption/Handbook.pdf.

United Nations Office on Drugs and Crime (UNODC) (2013). An Anti- Corruption Ethics and Compliance Programme for Business: A Practical Guide. Vienna.

» Available from: www.unodc.org/documents/corruption/Publications/2013/13 -84498_Ebook.pdf.

United Nations Office on Drugs and Crime (UNODC) (2014). Reporting on Corruption: A Resource Tool for Governments and Journalists. New York; Vienna.

» Available from: www.unodc.org/documents/corruption/Publications/2014/13 -87497_Ebook.pdf.

United Nations Office on Drugs and Crimes (UNODC) (2015). Resource Guide on Good Practices in the Protection of Reporting Persons. Vienna.

» Available from www.unodc.org/documents/corruption/Publications/2015/15 -04741_ Person_Guide_eBook.pdf.

United Nations Office on Drugs and Crimes (UNODC) (2017). Corruption in Nigeria – Bribery: Public Experience and Response. Vienna.

» Available from www.unodc.org/documents/data-and-analysis/Crime-statisti cs/Nigeria/Corruption_Nigeria_2017_07_31_web.pdf.

Vanderkerckhove, W., and others (2016). Effective speak-up arrangements for whistle-blowers. The Association of Chartered Certified Accountants.

» Available from www.accaglobal.com/content/dam/ACCA_Global/Research/ ACCA-ESRC Effective Speak-Up Arrangements for Whistle-Blowers.pdf.

Vernard, Bertand (2018). Lessons from the massive Siemens corruption scandal one decade later. The Conversation, 13 December.

» Available from https://theconversation.com/lessons-from-the-massive-siemens-co rruption-scandal-one-decade-later-108694.

Exercises

This section contains suggestions for in-class and pre-class educational exercises, while a post-class assignment for assessing student understanding of the Module is suggested in a separate section.

The exercises in this section are most appropriate for classes of up to 50 students, where students can be easily organized into small groups in which they discuss cases or conduct activities before group representatives provide feedback to the entire class. Although it is possible to have the same small group structure in large classes comprising a few hundred students, it is more challenging, and the lecturer might wish to adapt facilitation techniques to ensure sufficient time for group discussions as well as providing feedback to the entire class. The easiest way to deal with the requirement for small group discussions in a large class is to ask students to discuss the issues with the four or five students sitting close to them. Given time limitations, not all groups will be able to provide feedback in each exercise. It is recommended that the lecturer makes random selections and tries to ensure that all groups get the opportunity to provide feedback at least once during the session. If time permits, the lecturer could facilitate a discussion in plenary after each group has provided feedback.

All exercises in this section are appropriate for both graduate and undergraduate students. However, as students' prior knowledge and exposure to these issues vary widely, decisions about appropriateness of exercises should be based on their educational and social context. The lecturer is encouraged to relate and connect each exercise to the Key issues section of the Module.

It is recommended that lecturers begin building a conducive and friendly environment at the start of class and before conducting the very first exercise. This can be done by breaking the ice in a supportive way, by respectfully examining students' starting orientations to corruption, and by demonstrating genuine interest in their perspectives. Once students come to see the lecturer as respectful, genuinely interested in their orientation to the material, and consistent in policing any snide or unsupportive comments by class members, that safe space will enable effective learning and development.

Exercise 1: Class opening - "Minute Paper" Lect

At the start of class, ask the students to write down their responses to three simple questions:

a) Identify all the possible ways they know (internal, law enforcement/regulator and outside) that are used to detect corruption.

b) Which one is the most difficult?

c) Which one is most effective?

Ask students to briefly present and explain their answers. For a variation of this exercise, if students are having difficulty answering question (a), the lecturer can brainstorm with students on question (a), and then ask students to write their answers to questions (b) and (c).

Lecturer guidelines:

This opening exercise is designed to sensitize students to their own perceptions of corruption and their current knowledge regarding how it is detected, opening the door for class teachings to challenge student preconceptions. If time permits, the lecturer can identify students with different views on one question and have students discuss their reasoning.

Exercise 2: How to report on corruption

Identify one or more instances of local corruption, and have students debate which mechanism, e.g. whistle-blower, media, internal audit, external oversight or police investigation, is possible or effective in their community for reporting corruption in those instances.

Lecturer guidelines:

Have students engage in open discussion of methods of reporting corruption. Lecturers can support student discussions by noting a possible drawback, concern or complexity regarding a reporting method that students did not think of. The lecturer should encourage students to think about what challenges there might be to reporting, and how they might be overcome by systemic change. Use each example to promote further student thinking and insight by having students weigh each method's effectiveness and risk.

Exercise 3: Anti-corruption blockchain brainstorm

Watch the TED Talk Blockchain Beyond Bitcoin[39] by Valerie Hetherington (14 minutes).

Lecturer guidelines:

Assign students to watch the video before or during class. Then direct students to build an anti-corruption plan, using the blockchain. For optimal engagement, impose a short period timed exercise, for example five minutes, and a shout-out methodology, to encourage fast thinking, class collaboration, and excitement.

[39] Available at www.ted.com/talks/valerie_hetherington_blockchain_beyond_bitcoin.

Exercise 4: How to uncover community corruption

Before or during class, assign students to read The Guardian's article Nine Ways to Use Technology to Reduce Corruption[40] and watch France 24's video Tech24: Meet Rosie, the A.I. Bot helping to detect corruption in Brazil[41]. Then put students into small groups to create a new use of technology to combat corruption in their community.

Lecturer guidelines:

Lecturers may wish to assign similar videos and articles from local media that might be more relevant and interesting to the students.

Students can be very creative, especially with new technologies and social media, and it is likely that they will see uses for new technology and systems that lecturers may not. Technology access will vary by region and country, but students all use text messaging, apps on smart phones, and Facebook, Instagram, or their equivalent. Use this exercise to foster the students' creativity and connect the issues of corruption to their online world. What some students will create may be surprising and interesting; lecturers choose whether to share all or some of the examples with the class.

Exercise 5: Why is whistle-blowing so hard and yet so important?

Watch the Ted Talk How whistle-blowers shape history[42] by Kelly Richmond Pope, (12 minutes).

Lecturer guidelines:

Have students discuss any whistle-blowers they have read about or heard of, and what changes if any that resulted from the whistle-blowing. This video and discussion are a good way to instil in students the important function that whistle-blowers fulfil, and stress how important it is to provide them with legal and social protection.

Teaching option: A teacher could use this exercise in a longer format, and possibly reduce the use of other exercises. Expand discussion to the issues raised in Exercise 5 by trying to distinguish between a whistle-blower and a leaker. Begin with the question, when does an individual reporting corruption become a whistle-blower? Only once he/she is subject to retaliation? If there is a positive outcome from the report of corruption, one that never reaches the media or widespread public attention because the whistle-blower reported, the matter was properly addressed, and the person was NOT retaliated against, is this whistle-blowing or not? Is making a protected disclosure something different from whistle-blowing? What is the ultimate aim of the relevant laws and measures? This will lead to lengthy discussions and debate within the class and possible lead to academic research.

.

---

[40] Available at www.theguardian.com/global-development-professionals-network/2016/may/26/nine-ways-to-use-technology-to-reduce-corruption.

[41] Available at www.youtube.com/watch?v=Of16hYLealY.

[42] See note 31.

Exercise 6: Class wrap-up - "Minute Paper"

A few minutes before the end of class, ask the students to write down their responses to two simple questions:

a) What was the most important thing you learned today?
b) What question(s) remain(s) in your mind?

To conclude the session, ask students to briefly present their answers.

Lecturer guidelines:

If time limitations do not allow for such a discussion, lecturers can ask the students to hand in their responses on their way out of class, anonymously or with their name on top of the page.

Possible class structure

This section contains recommendations for a teaching sequence and timing intended to achieve learning outcomes through a three-hour class. The lecturer may wish to disregard or shorten some of the segments below in order to give more time to other elements, including introduction, icebreakers, conclusion or short breaks. The structure could also be adapted for shorter or longer classes, given that the class durations vary across countries.

Introduction (15 mins)

- Conduct Exercise 1

- Briefly note that whistle-blowing and anti-corruption enforcement are vast topics with extensive study and legal development, and that the Module addresses methods ranging from detecting and reporting corruption to rectifying it, focusing on the grass roots level and the importance of whistle-blowers.

The Role of Transparency (15 Mins)

- Discuss how transparency can facilitate the detection of corruption.

- Describe the different measures enhancing transparency in the institutions such as access to information laws, e-government and open data tools, etc.

How is Corruption Detected? (45 Mins)

- Present the various mechanisms for detecting corruption and discuss their strengths and weaknesses.

- Describe the differences between internal and external audits as well as the different methods of auditing. If time allows, conduct Exercise 3 to launch discussions of blockchains and the proposed "Auditchain" live auditing process.

- Discuss the various means of reporting, including self-reporting and citizen reporting as well as the role of the media and the new technologies to facilitate public reporting. Briefly discuss articles 37 and 39 of UNCAC.

- Conduct Exercise 4.

Whistle-blowing (45 Mins)

- Conduct Exercise 5.

- Follow up with an overview of whistle-blowing systems and protection. Facilitate a class discussion on whether financial incentives could be helpful to stimulate whistle-blowing in their country.

What Happens after Corruption is Detected? Handling Reports and The Investigation Process (45 Mins)

- Facilitate a student discussion and reflective thinking about the investigations' purposes and principles. Discuss the different components of the investigation processes, especially the handling of reports and the subsequent procedures.

- Describe the differences between internal and external investigations.

Conclusion (15 mins)

- Conduct Exercise 6 and wrap up the class.

Core reading

This section provides a list of (mostly) open access materials that the lecturer could ask the students to read before taking a class based on this Module.

Albrecht, Chad O., and others (2018). The Significance of Whistleblowing as an Anti-Fraud Measure. Journal of Forensic and Investigative Accounting, vol. 10, no.1 (January).

» Available from: http://web.nacva.com.s3.amazonaws.com/JFIA/Issues/JFIA-2018-No1-1.pdf.

Anstey, Caroline, and Leonard McCarthy (2012). Technology is Helping the Fight against Corruption. The Huffington Post, 12 November.

» Available from: www.huffpost.com/entry/technology-anti-corruption_b_1139022.

Baker, Noel (2018). Confidential Garda Phone Line Set Up for Reporting. The Irish Examiner Corruption, The Irish Examiner, 29 September.

» Available from: www.irishexaminer.com/breakingnews/ireland/confidential-g arda-phone-line-set-up-for-reporting-corruption-872329.html.

Banning, Rachel (2016). 9 Ways to Use Technology to Reduce Corruption. The Guardian, 26 May.

» Available from: www.theguardian.com/global-development-professionals-ne twork/2016/may/26/nine-ways-to-use-technology-to-reduce-corruption.

Crawford, Christopher (2015). Crowdsourcing Anti-Corruption. The Guardian, 19 May.

» Available from: www.theguardian.com/global-development-professionals-ne twork/2015/may/19/crowdsourcing-anti-corruption-bribery-kenya-india.

Garside, Juliette (2013). Hundreds of Properties Could be Seized in UK Corruption Crackdown. The Guardian, 13 October.

» Available from: www.theguardian.com/business/2016/oct/13/properties-seized-assets-corrupt-cash-crackdown-criminal-finances-bill-tax-haven.

Gaskell, Adi (2018). Using the Crowd and AI to Stamp Out Corruption. The Huffington Post, 1 May.

» Available from: www.huffpost.com/entry/using-the-crowd-and-ai-to-stamp-out-corruption_b_5a4e34afe4b0df0de8b06fb8?guccounter=1.

James Deane (2016). The Role of Independent Media in Curbing Corruption in Fragile Settings. BBC Media Action Policy Briefing #16 (September). London: BBC.

» Available from: http://downloads.bbc.co.uk/mediaaction/policybriefing/curbing-corr uption-in-fragile-settings-report.pdf.

Organisation for Economic Co-operation and Development (OECD) (2018). Committing to Effective Whistleblower Protections. Paris.

» Available from: www.oecd.org/corporate/committing-to-effective-whistleblow er-protection-9789264252639-en.htm.

Quaintance Zack (2017). Data Can Help Local Governments Fight Corruption, Study Says. Government Technology, 22 March.

» Available from: www.govtech.com/data/Data-Can-Help-Local-Governments -Fight-Corruption-Study-Says.html.

SA News (2018). The 10 Biggest Complaints on South Africa's Anti-Corruption Hotline. Business Tech, 9 August.

» Available from: https://businesstech.co.za/news/government/263947/the-10-bigge st-complaints-on-sas-anti-corruption-hotline/.

The Engine Room (2013). New Technologies against Petty Corruption: Tactics and Lessons from the 2012 International Anti-corruption Conference. United States.

» Available from: www.theengineroom.org/wp-content/uploads/2013/12/New-Technologies-Against-Petty-Corruption.pdf.

UNCAC Coalition (2019). Whistle-blowing and the UNCAC: Protecting people who report corruption. Vienna.

» Available from: https://uncaccoalition.org/learn-more/whistleblowing/.

United Nations Office on Drugs and Crime (UNODC) (2015). Resource Guide on Good Practices in the Protection of Reporting Persons. Vienna.

» Available from: www.unodc.org/documents/corruption/Publications/2015/15 -04741_Person_Guide_eBook.pdf.

University of Greenwich (2013). Whistleblowing: The Inside Story, A Study of the Experiences of 1,000 Whistleblowers. United Kingdom.

» Available from: https://s3-eu-west-1.amazonaws.com/public-concern-at-work/wp-c ontent/uploads/images/2018/09/08222240/Whistleblowing-the-inside-story-FINAL. pdf.

Advanced reading

The following readings are recommended for students interested in exploring the topics of this Module in more detail, and for lecturers teaching the Module:

Ahmar Ahmad, Syahrul, and others (2014). Whistleblowing Behaviour: The Influence of Ethical Climates Theory. Procedia - Social and Behavioral Sciences, vol.164 (December), pp. 445-450.

Bamberger Nowell D., Grace Kurland and Brian Giunta (2018). China's New Anti-Corruption Authority and Related Developments. Cleary Enforcement Watch, 4 April.

» Available from: www.clearyenforcementwatch.com/2018/04/chinas-new-anti -corruption-authority-related-developments/.

Bertram I. Spector (2011). Detecting Corruption in Developing Countries: Identifying Causes/ Strategies for Action. Kumarian Press.

Center for the Advancement of Public Integrity (2017). Taking a Byte out of Corruption: A Data Analytic Framework for Cities to Fight Fraud, Cut Costs, and Promote Integrity. Colombia Law School. United States.

» Available from: https://doi.org/10.7916/D88W3KVV.

Corruption Watch (2015). The Whistleblower's Handbook. South Africa.

Jeppesen, Kim K. (2018). The role of auditing in the fight against corruption. The British Accounting Review (June).

Jon S.T. Quah (2013). Different Paths to Curbing Corruption: Lessons from Denmark, Finland, Hong Kong, New Zealand and Singapore. Research in Public Policy Analysis and Management, vol 23. Emerald Group.

Heilbrunn, John (2004). Anti-Corruption Commissions Panacea or Real Medicine to Fight Corruption? The World Bank Institute.

» Available from: http://web.worldbank.org/archive/website01006/WEB/IMAGES/WBI37234.PDF.

Kassem, Rasha, and Andrew W. Higson (2016). External Auditors and Corporate Corruption: Implications for External Audit Regulators. Current Issues in Auditing, vol. 10, no. 1 (June), pp. P1-P10.

Kathy, Richards (2006). What works and why in community-based anti-corruption programs. Transparency International.

Lewis, David B., and Wim Vandekerckhove (2015). Developments in whistleblowing research 2015. London: International Whistleblowing Research Network.

» Available from: http://eprints.mdx.ac.uk/18449/.

Lopez-Iturriaga, Felix Javier, and Iván Pastor-Sanz (2017). Predicting Public Corruption with Neural Networks: An Analysis of Spanish Provinces. Social Indicators Research (forthcoming).

» Available from: https://ssrn.com/abstract=3075828.

National Whistleblower Center (2018). Foreign Corrupt Practices Act: How the Whistleblower Reward Provisions Have Worked.

» Available from: www.whistleblowers.org/storage/docs/nwc-fcpa-report.pdf.

Neu, Dean, Jeff Everett and Abu Shiraz Rahaman (2013). Internal Auditing and Corruption within Government: The Case of the Canadian Sponsorship Program. Contemporary Accounting Research, vol. 30 (September), pp. 1223-1250.

Onuegbulam, Chigozie (2017). Whistle blowing policy and the fight against corruption in Nigeria: implications for criminal justice and the due process. African Journals Online (AJOL). vol. 8, no. 2.
» Available from: www.ajol.info/index.php/naujilj/article/view/156755.

Organisation for Economic Co-operation and Development (OECD) (2017). The Detection of Foreign Bribery, Chapter 2. The Role of Whistleblowers and Whistleblower Protection. Paris.
» Available from: www.oecd.org/corruption/the-detection-of-foreign-bribery.htm.

Park, Heungsik, Brita Bjørkelo, and John Blenkinsopp (2018). External Whistleblowers' Experiences of Workplace Bullying by Superiors and Colleagues. Journal of Business Ethics (June), pp. 1-11.

Rehg, Michael, and others (2008). Antecedents and Outcomes of Retaliation Against Whistleblowers: Gender Differences and Power Relationships. Organization Science, vol.19, no. 2 (April).

Richard Holloway (n.d.). NGO Corruption Fighter's Resource Book: How NGOs can use monitoring and advocacy to fight corruption. National Democratic Institute.
» Available from: www.ndi.org/files/NGO-Corruption-Fighters-Resource-Book-ENG.pdf.

Rossi, Ivana, Laura Pop, and Tammar Berger (2017). Getting the Full Picture on Public Officials: A How-To Guide for Effective Financial Disclosure. Stolen Asset Recovery (StAR) Series. Washington, D.C.: The World Bank and United Nations Office on Drugs and Crime.
» Available from: https://star.worldbank.org/sites/star/files/getting-the-full-picture-on-public-officials-how-to-guide.pdf.

Samuels Janet A., and Kelly Richmond Pope (2014). Are organizations hindering employee whistleblowing? Attention to detail is essential in implementing effective fraud reporting programs. Journal of Accountancy, 1 December.
» Available from: www.journalofaccountancy.com/issues/2014/dec/employee-whistleblowers-corporate-fraud.html.

Savage, Ashley (2018). Whistleblowers for Change: The Social And Economic Costs And Benefits Of Leaking And Whistleblowing. Boston: Open Society Foundations.
» Available from: www.opensocietyfoundations.org/uploads/3f0ed83b-1ec2-4 50f-884b-5ed71d5a4769/20181120-whistleblowers-for-change-report.pdf.

Schultz David, and Khachik Harutyunyan (2015). Combating corruption: The development of whistleblowing laws in the United States, Europe, and Armenia. International Comparative Jurisprudence, vol 1, no. 2 (December), pp. 87-97.

Transparency International (2013). Whistleblower Protection and the UN Against Corruption. Berlin.
» Available from: www.transparency.org/whatwedo/publication/whistleblower_ protection_and_the_un_convention_against_corruption.

Transparency International (2013) Whistleblowing in Europe: Legal Protections for Whistleblowers in the EU. Berlin.
» Available from: www.transparency.org/whatwedo/publication/whistleblowing _in_europe_ legal_protections_for_whistleblowers_in_the_eu.
United Nations Office on Drugs and Crime (UNODC) (2004). United Nations Convention against

Corruption. Vienna.

» Available from: www.unodc.org/documents/treaties/UNCAC/Publications/C onvention/08-50026_E.pdf.

United Nations Office on Drugs and Crime (UNODC) (2012). Legislative Guide for the Implementation of the United Nations Convention against Corruption. Vienna.

» Available from: www.unodc.org/documents/treaties/UNCAC/Publications/Leg islativeGuide/UNCAC_Legislative_Guide_E.pdf.

United Nations Office on Drugs and Crime (UNODC) (2013). An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide. Vienna.

» Available from: www.unodc.org/documents/corruption/Publications/2013/13 -84498_Ebook.pdf.

United Nations Office on Drugs and Crime (UNODC) (2013). A Resource Guide on State Measures for Strengthening Corporate Integrity. Vienna.

» Available from: www.unodc.org/documents/corruption/Publications/2013/Res ource_Guide_on_State_Measures_for_Strengthening_Corporate_Integrity.pdf.

United Nations Office on Drugs and Crime (UNODC) (2013).Guide on Good Practices in the Protection of Reporting Persons. Vienna.

» Available from: www.unodc.org/documents/corruption/Publications/2015/15-04741_Person_Guide_eBook.pdf.

United Nations Office on Drugs and Crime (UNODC) (2014). Reporting on Corruption: A Resource Tool for Governments and Journalists. Vienna.

» Available from: www.unodc.org/documents/corruption/Publications/2014/13-87497_Ebook.pdf.

Vandekerckhove, Wim and others (2016). Checkmate to Corruption: Making the Case for a Wide-Ranging Initiative on Whistleblower Protection. Public Services International.

» Available from: https://gala.gre.ac.uk/id/eprint/16669/1/16669 VANDEKERCKHOVE_Checkmate_to_Corruption_2016.pdf.

Von Soehnen, Constanze (2018). Whistle-blower protection and the implementation of article 33 of the United Nations Convention against Corruption on the protection of reporting persons. Conference paper presented at the 17th session of the Committee of Experts on Public Administration, 23-27 April. Vienna.

Student assessment

This section provides suggestions for a post-class assignment for the purpose of assessing student understanding of the Module. Suggestions for pre-class or in-class assignments are provided in the Exercises section.

To assess the students' understanding of the Module, the following post-class assignment is proposed:

1. Write an essay on ways/approaches for detecting corruption. If started in class, ask students to select the detection approach they like the best, and expand it into a report (3-5 pages). The written report should describe the approach in detail including its advantages and disadvantages. This assessment can be made more challenging by inserting a research component, where students research other approaches and distinguish between them. For an even greater challenge, the lecturer can forward all or some of the essays to an anti-corruption NGO or government office for discussion and feedback, which can then be shared with the class as appropriate.

2. Evaluation of Corruption Reporting Mechanisms. Give students detailed information concerning a complaint about corruption that someone wants to report. Let students identify the appropriate method of reporting and explain why they chose that method (3-5 pages). This assessment should include a means of evaluating the reporting method, which can be generated by the lecturer, or even better developed together with the students, e.g., ease of use, simplicity, links to additional information.

3. Interviewing and Reporting. Put students into teams and have each team identify reporters of corruption or whistle-blowers, either in their home country or internationally. Under the lecturer's guidance, and depending on available logistics and resources, assign teams the task of interviewing identified persons face to face, over skype, or over email. Have teams write up the interview data with an analysis (5 pages). This assessment can also be made more challenging by inserting a research component, where students research the background of the incident and provide that as part of their written analysis. A research component can also be inserted after the individual has been identified and before the interview, followed up by incorporation of the research into the written report (7-10 pages).

4. Journaling a Whistle-Blower's Experience. Assign students the task of identifying a whistle-blower who has experienced retaliation. Ask students to then assume the identity of the whistle-blower and write up his or her experience in a journal or diary, as if they were the one who experienced it (5-10 pages). Include an additional 1-2 pages for students' reflections on their experience in writing the journal, and whether it affected their perceptions of corruption or retaliation.

Additional teaching tools

This section includes links to relevant teaching aides such as PowerPoint slides and video material, which could help the lecturer teach the issues covered by the Module. Lecturers can adapt the slides and other resources to their needs.

Video material

Corruption Prevention Videos (2019). Australian Commission for Law Enforcement Integrity (8 min). ACLEI has developed this series of short videos (each video is approximately 90 seconds in duration) to promote awareness and improve understanding of the corruption vulnerabilities we observe in the course of our investigations.

» Available from: www.aclei.gov.au/corruption-prevention/corruption-prevention-videos.

The Tech That Powers Bitcoin Could Tackle Corruption (2017). Vice News; HBO (3 min). This video discusses how the blockchain technology could be used as an anti-corruption tool.

» Available from: https://video.vice.com/en_us/video/the-tech-that-powers-bitcoin-could-tackle-corruption/5a0482fd177dd416c514ef5a?jwsource=cl.

Blockchain Beyond Bitcoin (2018). Valerie Hetherington, TEDxDeerfield (14 min). In this TED Talk, Valerie Hetherington explains how the blockchain technology works and explores its possible applications, including as a tool to increase transparency and prevent corruption.

» Available from: www.ted.com/talks/valerie_hetherington_blockchain_beyond_bitcoin.

Detecting Fraud with Data Mining (2015). Jeremy Clopton, Audimiation Services (53 min). This webinar discusses how companies can use data mining to detect fraud. It presents case studies on how organizations can apply data analytics methods.

» Available from: www.youtube.com/watch?v=FCI0xwnOCJU.

Meet Rosie, the A.I. Bot helping to detect corruption in Brazil (2017). France 24 (2 min). This video presents how artificial intelligence software is used to detect corruption in Sao Paolo, Brazil.

» Available from: www.youtube.com/watch?v=Of16hYLealY.

How whistle-blowers shape history (2018). Kelly Richmond Pope, TEDxDePaulUniversity (12 min). In this TED Talk, Kelly Richmond Pope shares the stories of some of the most high-profile whistle-blowers in history.

» Available from: www.youtube.com/watch?v=51k3UASQE5E.

War on Whistleblowers (2017). Brave New Films (1h 8 min). This movie presents the stories of four whistle-blowers, including Edward Snowden and David Carr, who have exposed government wrongdoing and abuse to the media. It discusses the challenges that whistle-blowers face in many countries.

The Importance of Whistleblowing (2016). Robert G. Vaughn, The Real News Network (18 min). Prof. Robert G. Vaughn from American University Washington College of Law talks about the importance of whistle-blower protection laws from different perspectives.

» Available from www.youtube.com/watch?v=YAfC4BspwI8.

Case studies, news reports and blogs

Dalby Douglas, and Amy W. Chapman (2019). Panama Papers Helps Recover More Than $1.2 Billion Around The World. International Consortium of Investigative Journalists, 3 April.

» Available from: www.icij.org/investigations/panama-papers/panama-papers-helps-recover-more-than-1-2-billion-around-the-world/.

Guevara, Marina W. (2016). Coming Soon: ICIJ To Release Panama Papers Offshore Companies Data. International Consortium of Investigative Journalists, 26 April.
Available from: www.icij.org/investigations/panama-papers/20160426-database-coming-soon/.

Strom, Stephanie (2012). Web Sites Shine Light on Petty Bribery Worldwide. New York Times, 6 March.

» Available from: www.nytimes.com/2012/03/07/business/web-sites-shine-light-on-petty-bribery-worldwide.html?mtrref=www.google.com&gwh=F28C09920A3719EEF8321EB84E77FFEC&gwt=pay.

Vaccaro, Antonio (2018). Serious About Fighting Corruption? How To Encourage Whistleblowing In Your Business. Forbes, 6 December.

» Available from: www.forbes.com/sites/iese/2018/12/06/serious-about-fighting-corruption-how-to-encourage-whistleblowing-in-your-business/#39d20d7e2b9e.

Wilson, Amy, Chapman Antonio Cucho and Will Fitzgibbon (2019). What happened after the Panama Papers?. International Consortium of Investigative Journalists, 3 April.

» Available from: www.icij.org/investigations/panama-papers/what-happened-after-the-panama-papers/.

Other tools

KickBack: The Global Anti-Corruption Podcast: This podcast features regular interviews with leading experts in the anti-corruption field, from academia, politics, activism, journalism, etc. The podcast aims to enhance serious debate and discussion about important issues in the field from a variety of different perspectives. Given the length of each episode (average: 45 min), the lecturer may use it as a pre-class assignment.

» Available from www.icrnetwork.org/what-we-do/kickback-global-anticorruption-podcast/.

Observatory of Public Sector Innovation[43]: A mapping by OECD of notable open government initiatives around the world, where users can screen for 'Open Government Tags' such as "accountability", "anti-corruption", "open data", "integrity", etc.

» Available from https://oecd-opsi.org/.

[43] Available at www.oecd-opsi.org/.

Guidelines to develop a stand-alone course

This Module provides an outline for a three-hour class, but there is potential to develop its topics further into a stand-alone course. The scope and structure of such a course will be determined by the specific needs of each context, and a theoretical and practical part should be included within each course. A possible structure is presented here as a suggestion:

Session	Topic	Brief description
1	Detecting and Investigation Corruption: Introduction	• An introduction to Module topics, and discussion of what students are interested and what they would like to learn and why.
2	Detecting Corruption: Overview	• Why corruption can be difficult to detect • Overview of the different (proactive and reactive) methods of detecting corruption. • Why it is necessary to have more than one method of detection
3	Conditions of Detection: Audits	• Different kinds of audits, including their advantages, disadvantages, and optimal applications
4	Conditions of Detection: Open Data Charter	• The concept of Open Data Charters, including goals, objections to them, and current levels of adoption
5	Detection: Self-Reporting	• Why self-reporting is needed • Difficulties and challenges
6	Detection: Public Surveys	• Parameters of public surveys • Examples • Advantages and limitations
7	Detection: Journalism and the Media	• Definition and examples • Case study on the Mossack Fonseca Papers
8	Detection: Self-reporting and whistle-blower incentives	• The controversial subject of incentives, including arguments for and against incentives, examples, and current levels of adoption worldwide
9	Handling Reports of Corruption and Investigations	• Challenges faced by organizations • Guidelines regarding good practices, including procedures for handling reports of corruption and subsequent investigations. • Examples of actual procedures of different quality • Evaluation of samples from students' country

Session	Topic	Brief description
10	Final Class & Wrap-up	• Presentation of student projects or research • Guest speaker with students as moderators • Final discussion: key points of the course, and what students could accomplish based on what they learned

UNODC
United Nations Office on Drugs and Crime

Vienna International Centre, P.O. Box 500, 1400 Vienna, Austria
Tel.: +43-1-26060-0, Fax: +43-1-26060-5866, www.unodc.org