REPORT

Anti-Corruption and
Integrity Promotion (A-CIP)
Programme for Customs

MARCH 2022
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## Abbreviations & Acronyms

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<th>A-CIP</th>
<th>Anti-Corruption and Integrity Promotion Programme for Customs</th>
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<tr>
<td>AT</td>
<td>Autoridade Tributária de Moçambique (Mozambique Revenue Authority)</td>
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<tr>
<td>CBSA</td>
<td>Canada Border Services Agency</td>
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<tr>
<td>CCP</td>
<td>(WCO) Container Control Programme</td>
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<td>CIPS</td>
<td>Customs Integrity Perception Survey</td>
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<tr>
<td>COVID-19</td>
<td>Coronavirus disease 2019</td>
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<td>DG</td>
<td>Director General</td>
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<td>EAC</td>
<td>East African Community</td>
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<td>ECOWAS</td>
<td>Economic Community of West African States</td>
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<td>GAC</td>
<td>Global Affairs Canada</td>
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<td>GEOAT</td>
<td>(WCO) Gender Equality Organizational Assessment Tool</td>
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<td>GRA</td>
<td>Ghana Revenue Authority</td>
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<td>IACA</td>
<td>International Anti-Corruption Academy</td>
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<td>IDG</td>
<td>(WCO) Integrity Development Guide</td>
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<td>IMF</td>
<td>International Monetary Fund</td>
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<td>ISC</td>
<td>(WCO) Integrity Sub-Committee</td>
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<td>JCD</td>
<td>Jordan Customs Department</td>
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<td>KPI</td>
<td>Key Performance Indicator</td>
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<td>LRA</td>
<td>Liberia Revenue Authority</td>
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<td>MBA</td>
<td>Malawi Revenue Authority</td>
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<td>Norad</td>
<td>Norwegian Agency for Development Cooperation</td>
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<td>NRA</td>
<td>National Revenue Authority (of Sierra Leone)</td>
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<td>PID</td>
<td>(A-CIP) Project Information Document</td>
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<td>PSCG</td>
<td>(WCO) Private Sector Consultative Group</td>
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<td>RAD</td>
<td>(WCO) Revised Arusha Declaration</td>
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<tr>
<td>ROCB</td>
<td>Regional Office for Capacity Building</td>
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<tr>
<td>SECO</td>
<td>State Secretariat for Economic Affairs (Switzerland)</td>
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<tr>
<td>SG</td>
<td>Secretary General</td>
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<tr>
<td>Sida</td>
<td>Swedish International Development Cooperation Agency</td>
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<tr>
<td>TACB</td>
<td>Technical assistance and capacity building</td>
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<td>TFA</td>
<td>(WTO) Trade Facilitation Agreement</td>
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<td>TRA</td>
<td>Tanzania Revenue Authority</td>
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<td>TRS</td>
<td>Time Release Study</td>
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<td>UNODC</td>
<td>UN Office on Drugs and Crime</td>
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<td>USAID</td>
<td>United States Agency for International Development</td>
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<td>US DOC</td>
<td>United States Department of Commerce</td>
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<tr>
<td>WCO</td>
<td>World Customs Organization</td>
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<td>WTO</td>
<td>World Trade Organization</td>
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Foreword

Corruption in Customs comes with a massive cost, as it leads to significant losses of domestic revenue, creates barriers to trade and the generation of jobs, and damages the fabric of society.

This is why Norad supports the Anti-Corruption & Integrity Promotion (A-CIP) Programme and is fully behind WCO’s important work to combat corruption. We are encouraged by the emerging results and the commitment shown by A-CIP partner countries.

Canada is a strong supporter of the WCO and its work to combat global corruption. There is a strong link between crime and corruption, steadily increasing links between corruption and the proceeds generated by illicit trafficking which undermine legitimacy of public institutions and affects society as a whole. This is why the work done by the WCO is greatly valued by Canada.

Since 2019, the A-CIP Programme, with the financial support of Norway and Canada, has become WCO’s flagship Programme for delivering technical assistance and providing capacity building support to over twenty Customs administrations over a multi-annual period in the area of Integrity.

For many decades, WCO Members have been drawing and sharing lessons from their experiences in combating corruption and promoting integrity. Various factors have been identified by Members, and consolidated into the Arusha Declaration Concerning Good Governance and Integrity in Customs, which was adopted in 1993 and revised in 2003.

Last year, during the first special session against corruption, the United Nations General Assembly stressed the need for guidance on how institutions should tackle corruption. Through the WCO’s integrity-related instruments, the Customs community is leading the way in this respect.

The WCO A-CIP Programme has developed new materials, educational resources, and expert working groups to assist Members. Cooperation between Customs administrations is at the heart of the programme approach and guarantees that WCO’s support remains practical, grounded in real-life practices and relevant to the Customs environment.

The A-CIP Programme not only enables change in each A-CIP partner administration, but also helps the WCO to broaden and deepen its support in this domain for the benefit of all its Members.
The A-CIP Programme in numbers to date

25
WCO Member administrations supported by the A-CIP Programme with tailored project implementation plans

1,580+
Direct recipients of A-CIP technical assistance and capacity building activities, in-country and online

10
WCO tools and instruments created and/or improved

25
Facilitated integrity assessments utilizing the WCO’s Integrity Development Guide

58
National and regional technical assistance and capacity building activities delivered

88%
Recipients of TACB reported knowledge increase

6,000+
Private Sector Representatives’ Integrity Perceptions Surveyed

8,300+
Customs Officials’ Integrity Perception Surveyed
WCO-Norad grant agreement signed to create the A-CIP Programme

Norad contribution expands

6 new countries join the A-CIP Programme

Launch of the WCO Integrity e-learning course, designed by the A-CIP Programme with Norad funding

The Revised Arusha Declaration Implementation Resources are made available to all Members on WCO website

WCO-Canada grant agreement allowing 8 additional countries to join the A-CIP Programme
Launched in January 2019, the Anti-Corruption and Integrity Promotion (A-CIP) Programme responds to the recognised high costs of corruption in Customs.

The Programme aims at improving the business environment for cross-border trade and law-enforcement in selected WCO member countries by making changes to the operational and administrative context that restricts corrupt behavior and promotes good governance in Customs operations and administration. These changes are guided by and in line with the ten key factors of the WCO Revised Arusha Declaration Concerning Good Governance and Integrity in Customs.

The WCO Revised Arusha Declaration provides Customs administrations with a practical and institution-specific approach for anti-corruption policies as stipulated in the United Nations Convention Against Corruption (UNCAC) Article 5 and June 2021 Political Declaration of the UN General Assembly Special Session Against Corruption.

The Declaration also aligns with UNCAC Articles 7 (Public Sector), 8 (Codes of Conduct for Public Officials), 10 (Public reporting), and encompasses elements of a number of other Articles of the Convention relating to transparency and engagement with the private sector.

The A-CIP Programme also acts as an important delivery mechanism for WCO Members to realize commitments under UNCAC Chapter VI (Technical Assistance and Information Exchange).
The WCO Revised Arusha Declaration affirms that a priority for all Governments should be to ensure that Customs is free of corruption. This requires firm political will and a sustained commitment to the fight against corruption. It declares that an effective national Customs integrity programme must address 10 key factors.

The WCO A-CIP Programme currently supports more than 20 beneficiary countries from the Americas and Caribbean, Asia-Pacific, Middle-East and North Africa, West and Central Africa, and East and Southern Africa WCO regions.

Eleven countries initially joined the A-CIP Programme early 2019 under funding from the Norwegian Agency for Development Cooperation (Norad) – Afghanistan, Ghana, Ethiopia, Lebanon, Mali, Mozambique, Nepal, Sierra Leone, Tanzania, and Tunisia – followed by Burkina Faso, Côte d’Ivoire, Jordan, Malawi, Niger and Palestine, thanks to an expansion of funding from Norway in 2020 (for a total of €10.5 million).

Additional funding of €2.5 million received from Canada in 2021 has allowed 8 new beneficiaries from the Americas region (Antigua & Barbuda, Ecuador, El Salvador, Guatemala, Guyana, Honduras, Jamaica and Mexico) to join the Programme.

The additional funding and inclusion of experiences and perspectives on integrity from another region will strengthen and enrich the support offered through the Programme overall.

**Countries supported by the WCO A-CIP Programme (demand-driven)**

- 25 beneficiary countries from 5 WCO regions
- 8 countries from the Americas region funded by Canada
- Countries from the WCA, ESA, MENA, and AP regions funded by Norad
2. Strategic approach

THE PROGRAMME OPERATES ACTIVITIES UNDER TWO COMPONENTS:

The first being a bilateral component under which targeted work takes place tailored to the needs of selected Partner Administrations who, themselves, have made commitments to implement the Programme. The Programme delivers technical assistance and capacity building to help selected WCO member countries undertaking measures to implement priority areas of the Revised Arusha Declaration.

For each administration, a multi-annual action plan is developed along with clear benchmarks and performance measurement criteria, to achieve their own respective integrity-related goals. These administrations have access to WCO expertise through sustained contact with a full time Programme team, other WCO Member experts, and support with monitoring and evaluation of tailor-made project plans developed with each country.

The WCO’s model of sourcing expertise for Technical Assistance and Capacity Building (TACB) via in-kind contributions from its Members has been especially successful under the A-CIP Programme thanks to increased efforts to raise awareness about the Programme among Member countries.

More than 40 experts were made available to support various activities of the A-CIP Programme by administrations in more than a dozen countries (Brazil, Cameroon, Canada, Ireland, India, Korea, Maldives, Mauritius, Mexico, Netherlands, Poland, Spain, Turkey and United States) as well as other technical areas of the WCO Secretariat. Together, these experts provided over 610 days’ worth of effort to the Programme to date.

The second component works on a multilateral level and creates an enabling environment for WCO Members to implement A-CIP measures by leveraging regional and international initiatives in parallel, and to build WCO instruments and tools.
A-CIP PRINCIPLES FOR RESULTS

The Programme design has taken into account lessons learned from previous WCO programmes as well as global experiences and insights into the challenges for technical assistance and capacity building in the fight against corruption. In particular, A-CIP activities leverage collective action, performance measurement and data analysis as implementation principles for achieving results.

Increasing the capacity to collect and analyze/ utilize quantifiable data on performance is key to support the fight against corruption and promotion of integrity. The collection and analysis/utilization quantifiable data on performance provides accountability and credibility, and can motivate stakeholders to take necessary action to combat corruption.

The A-CIP Programme is driving forward new ways to mobilize data to improve integrity in Customs. This includes the development of the Customs Integrity Perception Survey (CIPS) which is the first and unique collection of data related to corruption in Customs at such scale, involving 25 WCO Members from 5 WCO regions, and more than 6,000 private sector representatives and 8,300 Customs officials. It has made contributions to the WCO’s Working Group for Performance Measurement and leverages insights from other WCO initiatives such as the Time Release Studies (TRS).

Corruption in Customs does not happen in a vacuum and the WCO has always advocated partnerships to combat corruption and enhance integrity, particularly with the private sector, as set out in key factor 10 of the Revised Arusha Declaration. Within each country, the WCO A-CIP Programme assists Customs better engage with other stakeholders in the fight against corruption, including the private sector as well as their national-level anti-corruption bodies, and regional and international anti-corruption implementation review mechanisms. Communications support is provided to all beneficiaries of the Programme, and specific training for engaging stakeholders on matters of integrity has been developed and delivered in 8 countries to date (Côte d’Ivoire, Ethiopia, Ghana, Jordan, Mali, Mozambique, Sierra Leone, and Tanzania).

JORDAN CUSTOMS DEPARTMENT (JCD)

joined the A-CIP Programme as it seeks to achieve an advanced level of integrity, based on its belief this is vital in regard to its role in the national economic growth, trade facilitation and revenue collection. The A-CIP Programme allows to align with mechanisms and agreements that have been approved by other international bodies, as well as to develop and simplify specific procedures. Working with the WCO A-CIP team of experts also contributes to building the capacities of the JCD team through reviewing successful experiences in other countries, acquiring skills to use analysis tools, and identifying the necessary recommendations to raise the level of integrity in our ranks.
Integrity is a cross-cutting issue and, as such, it is important to review and exploit potential overlap with other initiatives that could either be impacted by or have an impact on integrity. Specific attention has been paid to take into account parallel change activities both in the participating countries as well as globally, in order to ensure that A-CIP delivers results that complement ongoing and deeper reforms.

To date, the A-CIP Programme has undertaken specific joint initiatives with the IMF, ECOWAS, EAC, US DoC, SECO, and SIDA, as well as academic think tanks such as the International Anti-Corruption Academy (IACA) and U4 Anti-Corruption Resource Centre. It has also drawn from the WCO’s Private Sector Consultative Group (PSCG) and is complementing other WCO initiatives in enforcement and security such as the WCO-UNODC Container Control Programme (CCP) as well as trade facilitation such as the WCO Mercator Programme.

A-CIP IN ACTION:
In 2019, the A-CIP Programme worked towards the development of the ECOWAS and EAC’s Customs integrity frameworks, in collaboration with IMF’s AFRITAC WEST and AFRITAC WEST2 Regional Technical Assistance Centers, national integrity and anti-corruption bodies, as well as integrity programmes at the revenue authority level.
3. Helping Members realize objectives in line with the Revised Arusha Declaration

Each of the WCO A-CIP Programme’s beneficiaries have multi-annual action plans that aim to deliver three main outcomes, or results.

The first outcome is general and common to all administrations participating in the Programme: to strengthen the monitoring and implementation management of integrity initiatives in line with the Revised Arusha Declaration. This is done through facilitated integrity assessments that look at what each administration is doing successfully as well as opportunities for improvement across all 10 key factors of the Revised Arusha Declaration; ensuring integrity initiatives are well embedded in corporate strategies and action plans; and supporting the development of performance indicators, including the implementation of the Customs Integrity Perception Survey (CIPS).

For example, in Ghana, an official Policy Document and Action Plan on Integrity has been adopted by Ghana Revenue Authority, incorporating results of the integrity assessment and actions in response to CIPS.

The second and third outcomes are specific to each administration and are based on identification of priority areas for action where the WCO may be able to add value.

### Key factors selected for focus interventions under the A-CIP programme

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<thead>
<tr>
<th>Factor</th>
<th>Outcome</th>
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<tbody>
<tr>
<td>Regulatory Framework</td>
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<tr>
<td>Reform &amp; Modernisation</td>
<td>10</td>
</tr>
<tr>
<td>Relationship with the Private Sector</td>
<td>10</td>
</tr>
<tr>
<td>Audit &amp; Investigation</td>
<td>14</td>
</tr>
<tr>
<td>Human resources Management</td>
<td>2</td>
</tr>
<tr>
<td>Morale &amp; Organizational Culture</td>
<td>9</td>
</tr>
<tr>
<td>Transparency</td>
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</table>
Many beneficiaries are already beginning to see the results of specific actions taken under the Programme linked to key factors of the WCO Revised Arusha Declaration, for example:

- **Relationship with the Private Sector** – as a direct result of participation in online workshops to support engagement with stakeholders in matters of integrity. Customs administrations in 9 countries (Côte d’Ivoire, Ethiopia, Ghana, Jamaica, Mali, Mozambique, Nepal, Sierra Leone, and Tanzania) have identified key stakeholders and plans to engage with them. A workshop on Stakeholder Engagement was also conducted in Jordan.

- **Morale and Organizational Culture** – the A-CIP Programme is helping beneficiaries ensure that employees at all levels are actively involved in anti-corruption efforts and accept appropriate levels of responsibility for integrity of the administration. Results of work in this area include the identification of strengths and gaps in Liberia Revenue Authority’s culture of integrity and the inauguration of a ‘Next Generation Network’ of future leaders within Tunisia Customs, committed to building a culture of integrity.

- **Audit and Investigation** – with a reinvigorated sense of direction gained from participating in the A-CIP Programme, joint internal control measures were carried out successfully by Mali’s Directorate General of Customs with their national anti-corruption authority. In addition, core responsibilities and standard operating procedures were defined for Sierra Leone’s National Revenue Authority’s new Internal Affairs Unit that established with support from the WCO A-CIP Programme.

### A-CIP IN ACTION:

In October 2021, Customs officials of Tunisia gathered in Tunis on the occasion of the A-CIP workshop dedicated to support and develop the creation of its Next Generation Network (NGN). The experience of the Canada Border Services Agency (CBSA) NGN allowed for the sharing of best practices and experiences.
LRA is committed to increasing morale among Customs officers through enhanced engagement in organizational change and human resource management processes. Workshops’ conversations were the occasion to reflect on some key definitions (culture of integrity, of leadership), outline key components or demonstrations of the LRA organizational culture (strengths and gaps), and consider the ten key factors of the WCO Revised Arusha Declaration as a vehicle for cultural change.

Customs of Mali are inviting stakeholders and businesses to be involved in the process of facilitating trade and optimizing the collection of duties and taxes in connection with the fight against corruption and the promotion of integrity.

GHANA REVENUE AUTHORITY (GRA)
Amongst Ghana Revenue Authority’s (GRA) key deliverables achieved over the course of the Programme, it is worth noting the creation of a joint Integrity Committee made up of Customs and private sector representatives, including Transparency International’s local chapter, Ghana Integrity Initiative (GII). A memorandum of understanding was also signed with GII, to design, implement and manage corruption-related complaints. GRA’s Internal Affairs Unit has been renamed Ethics and Good Governance Department, and capacities of personnel were enhanced with the support of the A-CIP Programme. GRA’s collaboration with the IMF and ECOWAS was also enhanced, through integrity training workshops.

PALESTINIAN CUSTOMS
The CIPS results showed that Palestinian Customs can build bridges of trust between Customs and the private sector, but also within the staff. This collective action is key to combat corruption.

TANZANIA REVENUE AUTHORITY (TRA)
As one of Tanzania Revenue Authority’s (TRA) key objective under the A-CIP Programme is to increase mutual trust and cooperation with Customs private sector, engaging private stakeholders during the CIPS was very beneficial as TRA were able to gather their views on Customs procedures. Similarly, A-CIP is supporting TRA make the most of their Single Window System that has brought together stakeholders, increased efficiency, and reduced misconduct. A notable effect being the simplification of Customs procedures, including online processing of permits from other Government Authorities.
4. A-CIP Programme’s wider reach

By developing and enhancing new tools, creating materials and providing insights that are available to all WCO Members, the A-CIP Programme contributes to expanding WCO’s wealth of resources to support Members promoting integrity and fighting corruption.

INTEGRITY E-LEARNING MODULE

The A-CIP Programme developed a new integrity e-learning module for the WCO’s e-learning platform, with funding from the Norwegian Agency for Development Cooperation (Norad). The course is available in English, French, Portuguese, Arabic, Russian and Spanish. The module is the fruit of extensive collaboration between the A-CIP Programme Management, WCO lead officials on related topics across the WCO Secretariat, as well as Member representatives from all six WCO regions, WCO Private Sector Consultative Group (PSCG) and the International Anti-Corruption Academy (IACA).

The module aims to sensitize learners to the importance of Integrity in Customs environment and gives an opportunity to explore Customs’ institutional, managerial, and individual responses to corruption through the lens of the WCO Revised Arusha Declaration and other tools available to implement its key factors. It will undoubtedly enhance the overall competence of WCO Members on anti-corruption topics and contribute to mainstreaming integrity across all areas of Customs.

As of 31st December 2021, 90%+ reported the benefit obtained from the course was “high” or “very high”. Further, the WCO A-CIP Programme has developed a tutored course around this e-learning in order to help administrations mobilize a community of practice around the question of integrity. This learning event has already been delivered in French and similar events in Spanish and English will follow.
REMOTE INTEGRITY ASSESSMENT PACKAGE

The Remote Integrity Assessment Package is a detailed and extensive package of tools to support the logistics of an integrity assessment using the WCO’s Integrity Development Guide, including securing inputs from local stakeholders, or ‘contributors’, both internal and external. It also contains tools to support capacity building of local facilitators.

Developed as part of the Programme’s COVID-19 response plan, the A-CIP Programme Management Team, in consultation with Experts and beneficiary counterparts, worked through the summer in 2020 to convert activities that would ordinarily occur face-to-face during Scoping visits to a virtual delivery format that could still deliver the desired results. Namely, to identify within each partner administration the strategy and actions carried out, ongoing and future, in relation to the fight against corruption and integrity; good practices in place, strengths and opportunities for improvement.

This package has now been used successfully by 14 countries to identify within each partner administration the strategy and actions carried out – ongoing and future – in relation to the fight against corruption and the promotion of integrity; good practices in place, strengths and opportunities for improvement.

Elements of the package have been incorporated in the latest enhancement of the WCO Integrity Development Guide (IDG).

<table>
<thead>
<tr>
<th>Expected results</th>
<th>Ownership of the approach by stakeholders, including worksheets and tools.</th>
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<tr>
<td>Method</td>
<td>Individual and collective work by internal and external contributors, facilitated by A-CIP Contact Points and Experts.</td>
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</table>
| Steps of the Remote Assessment | 1. Identification and review of background documents  
2. Start of the Activity  
3. Employee Engagement; Stakeholders and Participants  
4. Inventory of anti-corruption and integrity promotion actions  
5. Implementation of the A-CIP assessment  
6. Preparation of the PID  
7. Evaluation of the action, review and prospects. |

A-CIP Remote Integrity Assessment Package’s Approach & Steps of the Remote Assessment

**STEP 1**
An A-CIP Activity Kit consisting of background documents on the approach used and presenting the remote working tools used.

**STEP 2**
All associated work tools (17 in total).

**STEP 3**
A method allowing WCO A-CIP Experts to conduct remote exploratory missions with each partner administration’s Contact Points, Facilitators, and Contributors.

MALAWI REVENUE AUTHORITY (MRA)
The Integrity Assessment involved all divisions of Malawi Revenue Authority (MRA). The process clearly showed that the matter of integrity is not the sole responsibility of the Internal Affairs division, but rather a collective responsibility within Customs.

PALESTINE CUSTOMS
Conducting the A-CIP Integrity Assessment within Palestinian Customs gave us the opportunity to re-think our priorities in the areas of Automation and Reform & Modernization, as well as identify gaps and opportunities for change, improvement and innovation. On this basis, we are now able to consider concrete measures and actions to strengthen integrity within the Customs of Palestine.

Malawi Revenue Authority (MRA)
The Integrity Assessment involved all divisions of Malawi Revenue Authority (MRA). The process clearly showed that the matter of integrity is not the sole responsibility of the Internal Affairs division, but rather a collective responsibility within Customs.

Palestine Customs
Conducting the A-CIP Integrity Assessment within Palestinian Customs gave us the opportunity to re-think our priorities in the areas of Automation and Reform & Modernization, as well as identify gaps and opportunities for change, improvement and innovation. On this basis, we are now able to consider concrete measures and actions to strengthen integrity within the Customs of Palestine.
INTEGRITY WEBSERIES

Starting in 2020, the A-CIP Programme began a new webseries on various topics relating to Customs and integrity. In the first season, guest speakers from WCO Secretariat and Membership were invited to discuss issues concerning the fight against corruption in Customs and provide insights into key WCO integrity tools and instruments, as well as the importance of related areas such as the WTO Trade Facilitation Agreement (TFA).

Eight episodes of the webseries have been released so far and are available on the WCO Youtube channel. Future episodes will cover topics such as corruption risk management, internal affairs in the context of Customs, and building integrity in the next generation.

WCO Members, other international organizations, and representatives of the private sector alike will find those episodes useful and insightful, and that will help generate further discussion around the topic of integrity in Customs.

6,000+ individuals have watched episodes of the WCO Integrity Webseries.

INTERNAL CONTROL (INTERNAL AFFAIRS)
VIRTUAL TRAINING CURRICULUM

Several A-CIP beneficiaries identified the strengthening of their internal controls, and specifically internal affairs as a key priority. These Members are striving, either to create such a capacity, and others are seeking member expert assistance to strengthen, reinforce, consolidate or further enable their existing internal affairs functions. In response, a capacity building approach in the form of a draft training curriculum and select training materials have been developed under the A-CIP Programme to promote preventative vigilance through internal controls, and specifically internal affairs.

Scope of the Curriculum
The draft training curriculum and initial training material were developed by A-CIP Experts in close collaboration with Programme partner countries and internal affairs experts from WCO Members supporting the A-CIP Programme including Brazil, Canada, Mauritius and the USA. Working together the curriculum was developed including foundation, advanced and a tailored-made training activities to respond to specific needs of administrations. Emphasis is made on sharing experiences, best practices, views and perspectives.

This curriculum emphasizes the need for a flexible model that addresses the diverse needs of A-CIP beneficiaries (and ultimately, WCO Members). It is not a linear approach as it allows for different entry points from foundation to a more advanced level. The virtual training can be delivered face-to-face, virtually, or a blended combination of the two. It is action-oriented and is learner-focused through work assignments and challenging conversations around solutions and not problems. Post-training work assignments are also embedded into the approach to build on work done and keep momentum.
4. A-CIP PROGRAMME’S WIDER REACH

Foundation level training activities have been developed and piloted in 6 Member countries participating in the A-CIP Programme (Burkina Faso, Ghana, Sierra Leone, Malawi, Mali and Niger). The modules ‘Complaint Management Process’ and ‘Disciplinary Panels’ have been piloted in Ghana and Malawi, respectively. Other levels of training materials are currently under development.

REVISED ARUSHA DECLARATION IMPLEMENTATION RESOURCES PAGE

In order to enhance the access to its tools and instruments related to integrity, the WCO has rearranged its suites of integrity-related tools and instruments under its Revised Arusha Declaration Implementation Resources webpage, on the initiative of the A-CIP Programme. The new structure aims at providing a facilitated access to tools and instruments. Resources are now associated to each of the ten key factors of the Revised Arusha Declaration, and as before, will assist Members to implement anti-corruption and integrity promotion measures in Customs.

What has not changed is that instruments such as the WCO Revised Kyoto Convention (RKC), as well as tools, guidelines and compilations of good practices on subject matters such as internal control, for example are still much relevant. Other tools have gained more visibility such as gender equality and diversity and performance measurement. Further non-WCO resources are considered, such as the World Trade Organization (WTO) Trade Facilitation Agreement (TFA), or the United Nations Convention against Corruption (UNCAC), as they have also relevance to the WCO fight against corruption.

Provides a facilitated web-based access to tools and instruments.

Associates resources to each of the ten key factors of the Revised Arusha Declaration.

Assists Members to implement anti-corruption and integrity promotion measures in Customs.

Curriculum: Internal Control (Internal Affairs)

Virtual Training

PRACTICES

WCO Integrity e-Learning Module
WCO Integrity Development Guide (IDG)
IC001 - Informal discussion between WCO internal affairs experts and senior management

FOUNDATION

IC101 - Internal Control Functional Model
IC102 - Basics of Internal Affairs

ADVANCED

IC201 - Complaint Management Process
IC202 - Interview and Interrogation
IC203 - Performance Measurement
IC204 - Social Media and Integrity
IC205 - Disciplinary Panels
IC206 - Corruption Risk Mapping
IC207 - Administrative Investigations Process

TAILORED MADE

IC301 – How Do You Series
Conversation on specific key internal affairs issues. Examples are: How do you ensure confidentiality or anonymity of whistleblowers or complainants? How do you develop a business case to increase level of resources? How do you leverage your network of partner anti-corruption bodies in support of your education, prevention and intervention activities? These customized events are solution, action and result-oriented. They may serve at identifying quick wins. Aims at one to two-hour conversations in duration.

• While the Internal Control function comprises internal audit function and internal affairs, this curriculum only covers internal affairs.
• Training materials include work assignments.
• Training materials include post-training work assignment to build on work done to date and keep momentum.
CUSTOMS INTEGRITY PERCEPTION SURVEY

While the WCO already had a number of diagnostic tools available to support measuring integrity in Customs, most notably the Integrity Development Guide (IDG), the data that these tools provided were primarily qualitative in nature and while they provide a valuable depth of view, they were limited in breadth.

Recognizing the valuable contribution that surveys can offer to measuring corruption, as well as the limitations of the tools that were initially available, the WCO A-CIP Programme devised the Customs Integrity Perception Survey (CIPS). The survey was designed with the support of a professional survey services provider firm and inputs from WCO performance measurement and data analytics experts with the intention to assess in a quantitative way how customs administrations employees and private sector stakeholders evaluate the level and success of integrity in customs administrations.

In addition, CIPS aims to:

- complement decision-making with field data, in a ‘hybrid’ approach in conjunction with other assessment measures as mentioned above (including the WCO Integrity Development Guide self-assessment tools); and
- be used on the national-level, to provide insights to perceived success rates of promoting integrity and combating corruption within each administration.

In order to overcome some of the problems with existing corruption measurement surveys, the design of the CIPS questionnaire was based on two important principles:

- Each question is designed to collect information on an issue that a Head of Customs can act or make a decision on – to avoid the issue of aggregate data not providing sufficiently specific information or information irrelevant to the realm of Customs administration and operations such that it becomes impossible to act upon.
- The questions are grouped around each of the 10 key factors of the WCO Revised Arusha Declaration – to help identify key factors that might be priorities for each respective administration and thus focus limited resources.

GHANA REVENUE AUTHORITY (GRA)

Conducting the CIPS in Ghana allowed Ghana Revenue Authority (GRA) to establish a framework for performance measurement, with targets set. The results were shared with our stakeholders, giving us the opportunity to strengthen our relationship with the private sector. As a result of the survey, we were able to train some 50 officers, with support from the A-CIP Programme, on the topic of internal control mechanisms and stakeholder engagement. Additionally, the analysis of the CIPS helped us to adopt a policy on integrity checks to be undertaken prior to recruitment and promotions.

BURKINA FASO CUSTOMS

The fight against corruption has become a strong focus of Burkina Faso Customs since they joined the A-CIP Programme. In that regard, the CIPS results confirmed the two priorities identified in the A-CIP Project Information Document which are to optimize the internal control function and improve moral. The CIPS results then were taken into account in the 2022-2026 Strategic Plan update. In particular the administration’s strategic focus I and II, renamed “Modern and professional management, and integrity promotion” and “Communication, transparency and partnership development”.
A-CIP IN ACTION:
In Jordan, over a thousand Customs officials and private sector representatives answered the Customs Integrity Perception Survey in January and February 2021.

The CIPS results are setting a reference standard by which the current level of integrity in the Jordan Customs Department (JCD) can be determined, and later on compared to. Based on the results of the survey, Jordan Customs were able to make recommendations, in cooperation with the WCO A-CIP Programme, to improve their actions and their outcomes, on the short, medium and long-term. It was also the opportunity to work on developing concrete recommendations concerning each of the ten key factors of the Revised Arusha Declaration.

The CIPS has so far been implemented in 25 countries under the WCO A-CIP Programme with support of survey services provider, EY Germany and the use of encrypted tablets (“Mobile Survey Stations”), as well as an online survey site where adjustments were necessary due to COVID-19. As a result, A-CIP beneficiaries have detailed data with which they are able to inform decisions related to their integrity initiatives, in line with the WCO Revised Arusha Declaration.

In addition, the CIPS is the first and unique collection of data related to corruption in Customs at such a scale, involving 25 WCO Members from 5 WCO regions, and more than 6,000 private sector representatives and 8,300 Customs officials. This offers a large aggregate data set of nearly 600,000 data points that could be used for more analysis at the global level to identify patterns and trends that may be used to shape policymaking. An initial effort in this respect has been made by analysts from Dutch Customs under the WCO A-CIP Programme, who worked with fully anonymised data from 10 countries.

In light of the first iteration of the survey, the A-CIP Programme updated its CIPS’ methodological guidelines which are now available to all WCO Members as a way to provide some guidance to those considering delivering an integrity perception survey.

<table>
<thead>
<tr>
<th>Countries implemented</th>
<th>WCO regions represented</th>
<th>Private sector representatives</th>
<th>Customs officials</th>
<th>Data points</th>
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<td>5</td>
<td>6,000</td>
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<td>600,000</td>
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**A-CIP IN ACTION:**

The results of the CIPS, conducted in Ramallah, Hebron and Bethlehem, will be used by the Palestinian Customs to focus on the areas of Audit & Investigation as well as Reform & Modernization.

In the Latin America & Caribbean countries where the A-CIP Programme supports WCO Members, the CIPS was able to take place in spite of the COVID-19 pandemic with precautionary measures taken to protect Customs staff and partners. Overall, almost 4,000 respondents took part of the survey in the span of 5 months.

**CONTRIBUTION TO THE INTEGRITY DEVELOPMENT GUIDE (IDG) ENHANCEMENT**

In 2021, the WCO Integrity Sub-Committee and Council endorsed the Enhanced Integrity Development Guide that was developed with contributions from the WCO A-CIP Programme, including advice on:

- virtual approaches drawn from the Remote Integrity Assessment Package developed under the A-CIP Programme,
- shedding light on new emerging integrity challenges, anti-corruption trends and good practices,
- practical measures specifically tailored for use by Customs administrations,
- examples of instructions for facilitators,
- check-list questions (ensuring relevancy, avoiding repetition and complexity for a non-native speaker, leading to action);
- Integrity Action Planning: defining advice for step-by-step integrity action planning, implementation, and monitoring and evaluation,
- Integrating Gender Equality and Diversity and Integrity

Collective action, including cooperation with civil society, state anti-corruption bodies, other government agencies, customs-to-customs cooperation and role of media and social networks.
5. Cross-cutting issues: diversity, human rights, and resilience

GENDER EQUALITY AND DIVERSITY IN THE WCO A-CIP PROGRAMME

The A-CIP Programme recognizes corruption and gender inequality are in many ways closely connected. Studies show that gender inequality breeds corruption and vice versa: corruption tends to exacerbate gender inequalities. Many forms of corruption affect both men and women, but given unequal gender relations in society, men and women are affected by corruption in different ways, and are subjects and objects of different corrupt practices and behaviors. However, women, along with other disadvantaged groups in society, are often proportionally more vulnerable to corruption, especially at the borders. Preliminary results of analysis of aggregate data from the Customs Integrity Perception Survey (CIPS) appear to confirm the fact that women’s experience and perceptions of corruption is different from that of men.

In addition to offering insights from the CIPS, the WCO A-CIP Programme is making contributions to the discourse on gender and integrity, for example by working with WCO’s Virtual Working Group for Gender Equality and Diversity to develop a gender-sensitive element to be integrated in the integrity self-assessment process that is outlined in the WCO’s Integrity Development Guide (IDG). In addition, the A-CIP team continues to work with the Virtual Working Group and WCO members to identify and mobilize competent women to deliver technical assistance and capacity building with the aim of achieving gender balance among the WCO’s accredited and recognized experts.
5. CROSS-CUTTING ISSUES: DIVERSITY, HUMAN RIGHTS, AND RESILIENCE

A-CIP’S CONTRIBUTION TO HUMAN RIGHTS AND THE SUSTAINABLE DEVELOPMENT GOALS

Depending on its level, pervasiveness and form, corruption can have devastating impacts on the availability, quality and accessibility of human rights-related goods and services. Moreover, it undermines the function and legitimacy of institutions and processes, the rule of law and ultimately the State itself.

Corruption in Customs especially diverts public revenues and resources affecting services such as health, welfare and public safety upon which disadvantaged groups and persons are often more reliant. When corruption in Customs combines with lack of transparency in penalties, excess discretion in decision-making, impunity of officers, and failure of prosecutions, this can easily contribute to the further breakdown of human rights infrastructure.

Furthermore, as a front-line office, and often the first visible representation of the state that people will meet when they enter a country, corruption in Customs can have a significantly adverse effect on public trust in government to protect their rights.

By working to improve the Customs administrations, the A-CIP Programme aims to have a positive impact in this area. Furthermore, it contributes to the UN’s Sustainable Development Goals (SDG), which cover issues related to all human rights, including economic, civil, cultural, political, social rights and the right to development. In particular, by targeting corruption and promoting integrity, the Programme expects to build state accountability, both reflecting and contributing to the attainment of the UN’s Sustainable Development Goal (SDG) 16: “Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels” by acting to “[16.5] Substantially reduce corruption and bribery in all their forms.”

The rights of Customs officials at all levels and their stakeholders, including the private sector and other government actors are considered throughout the Programme and the application of the A-CIP principle for implementation results on “collective action” will ensure engagement with all stakeholders will give voice to all rights holders.

This new gender and integrity-specific element to the IDG complements the WCO’s existing Gender Equality Organizational Assessment Tool (GEOAT) and includes considerations such as:

- gender differences in knowledge or means to report corruption or to file a complaint;
- how administrations use gender-disaggregated data in tracking internal issues relating to corruption;
- what specific measures are taken to engage female staff and stakeholders in integrity-related matters;
- how internal controls are applied differently to men and women.

The WCO A-CIP Programme is also working directly with Programme beneficiaries, taking into account the situation and status of women is not the same across the different administrations targeted. It does this by getting women involved in Programme implementation and ensuring participation of women in Programme activities is equal or above the proportion of women in the workforce of the administrations supported. It also works with beneficiary administrations to advocate utilization of GEOAT and gender considerations in their organizational strategies.

Lastly, the WCO A-CIP Programme’s Performance Measurement Framework includes gender disaggregated data and targets that aim to increase the participation of women in decision making and control of their operational and administrative environment. This information will be collected and used to better understand how the Programme’s results may be reaching and affecting men and women differently.
Ricardo Treviño Chapa, WCO Deputy Secretary General, underlined that, within the context of the Covid-19 pandemic, “now more than ever, as the world faces new social and economic challenges, combating corruption in Customs is critical to maintaining trust in and security of public institutions”.

The impact of the novel coronavirus COVID-19 pandemic began to be felt by the A-CIP Programme and its beneficiaries shortly after the A-CIP Coordinators’ meeting in February 2020 as global and local mobility ground to a halt.

In response, a risk management and mitigation strategy was quickly devised for the WCO A-CIP Programme. By 20th March 2020, a Special Report Regarding A-CIP Response to COVID-19 was prepared that identified innovative new approaches that could ensure the Programme’s important work could progress to meet the objectives of the Programme and the needs of its partners.

Specific response measures included:

- Direct engagement with each of the beneficiaries to gauge their capacity to work remotely in terms of availability of staff and access to technologies as well as their ability to continue prioritizing work related to the A-CIP Programme.
- A re-focus on activities that could be conducted remotely, bringing forward some that had been envisaged for slightly later in the Programme, for example, preparation of an integrity e-learning module.
- Conversion of face-to-face activities to remote methods, for example developing a remote assessment package in place of the in-country scoping missions for the new A-CIP Partner administrations.
- A revised "COVID-19 budget" projecting the impact of the virus on Programme expenditure and cashflow, should travel remain suspended.
- A strengthened communications plan in order to maintain high engagement levels with the beneficiary countries and other partners, including development of a bi-weekly ‘Newsflash’ and online Webseries.

The A-CIP Programme also amplified the use of WCO resources to support its Members, such as a COVID-19 dedicated part of its website, which contains a compilation of information about the instruments, tools, initiatives and databases that can be utilized in the efforts to address the various COVID-19-related challenges faced by WCO Members and their stakeholders worldwide.

These measures have been, for the most part, successful in that all A-CIP Partner Administrations remain committed to the Programme and the level of engagement via remote methods (in particular using WhatsApp, GoToMeeting and MS Teams) has remained relatively high. Scoping work was successfully completed for all 6 beneficiaries that joined the Programme with the expansion of funding from Norad at the beginning of 2020 and an additional 8 Customs administrations that joined with funding from Canada in 2021. Over a hundred online virtual working and training sessions have been conducted.

One of the contributing factors to the Programme’s successful response to the COVID-19 Pandemic is the fact that the Programme already had an in-built long-term remote technical assistance capacity through the full-time WCO A-CIP Programme Central Management Team and WCO A-CIP Experts. This was then supplemented with expertise provided via the WCO’s system of secondment of accredited and recognized experts from other WCO Member administrations, who were prepared to provide remote support with assistance from the full-time A-CIP Programme team.

Another contributing factor in the success is the strength of feedback mechanisms from the WCO A-CIP Beneficiaries. The annual A-CIP Coordinator meetings are critical in this as they connect staff from each administration involved in organizing and managing the local response under the Programme. Experiences are shared and feedback is actively sought in order to identify what works and what does not, and make Programme adjustments accordingly.

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**TANZANIA REVENUE AUTHORITY (TRA)**

Although the COVID-19 pandemic prevented face-to-face meetings between the Tanzania Revenue Authority (TRA) and WCO A-CIP Experts, as well as with our stakeholders, the A-CIP Programme provided great assistance to our communications. A specific brochure on the CIPS results in Tanzania was created, enhancing TRA’s integrity communications strategy and enabling mutual trust with and the engagement of the private sector. Going forward, albeit the ongoing COVID-19 situation, TRA is committed to continue implementing A-CIP initiatives, in particular the implementation of Customs regulatory framework in line with international standards.
6. Perspectives for the future

With current funding commitments in place to 2025, the WCO A-CIP Programme will continue to make a difference to its beneficiaries and Members looking to implement integrity initiatives in line with the WCO Revised Arusha Declaration. Taking stock of the lessons learned so far, notable perspectives for future work include:

- **Recognising the ongoing importance of building integrity in Customs** especially in the face of a global crisis such as COVID when vulnerabilities are known to increase.

- **Meeting the uncertainty of the future with pragmatic, adaptable, and innovative programme responses** carrying forward the benefits of virtual work to eventually blend and supplement with on-the-ground activities when possible.

- **Leveraging feedback mechanisms** such as those received during the Programme’s annual A-CIP Coordinator meetings.

- **Maximising use of remote learning and development tools** such as the new e-learning module for which a facilitated learning event has also been developed and piloted.

- **Further investigating the data from the Customs Integrity Perception Survey** as the first and unique collection of data related to corruption in Customs at such a scale; further analysis of the aggregate data is expected to provide even further insights of use to building integrity in the Customs community.

- **Actively exchanging experiences with the WCO Integrity Sub-Committee** ensuring insights gained from the A-CIP Programme on-the-ground experience as well as the collective experience of the Integrity Sub-Committee continues to help connect policies and practice.
USEFUL LINKS

WCO website
http://www.wcoomd.org

A-CIP webpage

WCO Integrity tools & instruments

WCO Revised Arusha Declaration Implementation Resources

A-CIP Integrity Webseries

WCO Integrity e-learning course
http://clikc.wcoomd.org/

Customs Integrity Perception Survey (CIPS) Methodological Guidelines
http://www.wcoomd.org/en/topics/capacity-building/activities-and-programmes/cooperation-programmes/acip-programme.aspx#-text=Customs%20Integrity%20Perception%20Survey%20(CIPS)%20Methodological%20Guidelines%20%5B5Bar%20%5B5Besi%20%5B5Byt%20%5D
With initial financing from the Norwegian Agency for Development Cooperation (Norad), and additional funding from Canada, the Anti-Corruption and Integrity Promotion (A-CIP) Programme currently supports more than 20 beneficiary countries in their efforts to combat corruption and promote integrity. It responds to the recognised high costs of corruption in customs. The Programme aims at improving the business and law enforcement environment for cross-border trade in selected WCO member countries by making changes to the operational and administrative context that restricts corrupt behavior and promotes good governance in Customs services.