

Government of Uganda:

integrity focal persons –
CURRENT ASSESSMENT NEEDS

April 2022



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Reasons for the assignment

CIPFA International, in cooperation with Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), has been asked by the Government of Uganda to provide technical assistance to enable the implementation of its recently introduced zero tolerance to corruption policy (ZTCP). GIZ are one of the major development partners in Uganda and are the primary supporter of the government's initiatives to combat corruption. CIPFA International and GIZ agreed terms of reference (ToR) to progress this support. This report follows the requirements of the ToR and sets out an analysis of the current support and proposals as well as recommendations for future support.

Introduction

Corruption is endemic in sub-Saharan Africa, and Uganda is no exception; the country is currently in 144th place on the Transparency Corruption Perceptions Index.¹ Its public sector faces many challenges, including the idea that corruption originates with the leadership and that citizens requiring public services need to bribe officials to obtain essential provisions. Corruption is visible in day-to-day life with this “something for me” culture.

Corruption undermines governments’ abilities to provide public services. It can threaten a country’s sustainable development, reduce prospects for foreign investment and exacerbate poverty and other social divisions. This is the case in Uganda. Uncertainty, favouritism and obscurity are encouraged if money meant for public services goes into private hands. As Mahatma Gandhi said: “There is enough in the world for man’s need but not for his greed.” While these words were spoken many years ago, they remain relevant today. Corruption has a debilitating effect on society and particularly the world’s poor..

In 2019, the Government of Uganda established a zero tolerance to corruption policy; a national anti-corruption strategy (NACS) was drawn up in 2019/20 covering a five-year period from 2019 to 2024. The policy is intended for implementation during this time. The government included the ZTCP in the Third National Development Plan (NDP III) to maintain transparency, accountability and initiative in all plans, budgets and programmes submitted by all ministries, departments and agencies (MDAs). The objective of these initiatives is to strengthen transparency, accountability and anti-corruption systems.

While these initiatives are welcome, corruption cannot be totally eradicated. Only remedial action can be taken to reduce the prevalence of it. To address these corruption concerns, the Government of Uganda has established a [Directorate for Ethics and Integrity](#) to oversee the fight against corruption. Within government bodies, action has been taken by establishing a public service-wide code of conduct and, more recently, appointing integrity focal persons (IFPs). An IFP’s role includes monitoring the practical implementation of the code, mentoring new staff and escalating complaints to senior management.

¹ [2021 Corruption Perceptions Index \(Transparency International\)](#).

Support to date



Each MDA has appointed IFPs to champion anti-corruption measures within these bodies. IFPs are relatively new positions, and CIPFA was invited to support their development. Initially, CIPFA met with IFPs in June 2021, and during discussions, IFPs reinforced the view that corruption is seen as being endemic in Uganda. It is perceived by most IFPs to result from a breakdown in the extended family structure as well as poverty, greed and opportunities arising from weaknesses in internal control systems. These conditions are not new and are symptomatic across most of the sub-Saharan African region.

Following the initial meeting, CIPFA International carried out remote interviews with ten IFPs in November 2021. The purpose of these interviews was to gain an understanding of the challenges faced by IFPs and what support they felt they needed going forward. CIPFA made a commitment that, following analysis, it would assess current training and development needs. A programme of support would then be developed.

This paper sets out CIPFA International's review of the current code of conduct for the Ugandan public service and the training, support and development needs of IFPs. This was based on analyses of interviews carried out with a selection of IFPs who work for, among others, the Office of the President, the Revenue Collection Authority, Office of the Auditor General, Accountant General's Office, the Judiciary and the tribunal service.

The issues of the extent of corruption in wider society or the role of the Directorate for Ethics and Integrity is beyond the scope of this intervention.



Role of an IFP

The first issue to consider is to define the role of an IFP. CIPFA has researched this with other organisations and considers the following to be a possible definition:

“To facilitate and support the implementation of the Government of Uganda’s zero tolerance to corruption policy and code of conduct for the public service. IFPs should assist in creating and maintaining a high awareness of ethical issues in the MDA through training, workshops and awareness campaigns, targeting all employees irrespective of rank. They should help staff make correct, ethical decisions and advise management about integrity and ethical issues.”

An IFP should be a focal point between staff and MDA management. Staff should be made to feel comfortable raising ethical issues with an IFP who, in turn, should be comfortable raising issues with management. An IFP should have an in-depth knowledge of the government’s ethical standards, international best practice and the code of conduct. Relationships between employees and IFPs should be based on trust. A broad estimate could be that the equivalent of 20–25% of full-time working hours should be allocated to IFP work.

IFPs should have an input in the development of an organisation’s anti-corruption strategy and should help prepare it. The role of an IFP should be set out in their job description. This should be discussed with and approved by the Directorate for Ethics and Integrity.

It must also be made clear which roles IFPs should not perform. They should not represent staff during discussions with management or represent staff at disciplinary hearings or tribunals akin to a trade union representative. They should not be seen as management spies or plants, as they need to gain and keep the trust of employees. They should not investigate individual cases.



Corruption risk advisors (CRAs)

As part of the fight against corruption, staff (in addition to IFPs) need training to identify and manage the risks of corruption. These officials, corruption risk advisors (CRAs), could benefit from a professional anti-corruption qualification.

The role of a corruption risk advisor is to assist management to identify and mitigate potential corruption risks and feed these into the organisation's anti-corruption strategy. The CRA will undertake corruption risk assessments, report findings and make recommendations to the leadership. They will regularly follow up on actions taken by management in implementing the recommendations to ensure improvements are made.

One of the advisor's key roles, alongside IFPs, will be to raise the profile of corruption in the organisation. They will record identified risks and the proposed mitigations into the corporate risk register and assist management's investigations into cases of corruption (and report if necessary). They should liaise with the anti-corruption unit on all anti-corruption developments.

CIPFA is currently developing such a qualification in the form of a certificate for corruption risk advisors, the syllabus for which is already prepared. The final qualification will be ready by mid-May 2022. The qualification is designed to support the delivery of Chapter II of the United Nations Convention Against Corruption (UNCAC) from a practitioner perspective. It will develop CRAs' conceptual understanding of corruption risk management and the governance framework required to support anti-corruption activity. CRAs will then explore the skills required to conduct a corruption risk assessment in their own organisation. This qualification could be appropriate for officials in Uganda. CIPFA International also considers that a job description should be prepared to guide CRAs.



Issues arising from interviews

The interviewees were impressive, answering questions in a considered manner and with a demonstrable knowledge of the subject. All of them showed confidence in expressing their views. The IFPs expressed that people needed to care more about Uganda to help the country move forward.

The main observation from the interviews is that the challenges in Uganda are symptomatic of those faced in developing countries. Poverty, pride and poor leadership underpin why corruption is seen to be perpetrated on a large scale. Some 60% of the population have said they have paid a bribe to a public official to secure a service. Most of the IFPs believed that there had been cultural shifts in society as people became increasingly individualist and moved away from the community-oriented mindset. They were more interested in what they could acquire for themselves and by whatever means. A primary contributor to this attitude was identified as a breakdown in extended family networks.

It is said that these breakdowns had two main impacts on society. Firstly, there is corruption arising from greed, where personal gain on a large scale becomes more important than obtaining income through honest means. Secondly, there is corruption arising from need. Corruption from need serves as a way to alleviate poverty or to secure smaller amounts of money, either from citizens or by circumventing internal control systems. Poor pay was also mentioned as a contributing factor for those struggling to feed and educate their families.

The interviewees likewise highlighted a sense of entitlement is felt when staff observe that rewards in the private sector (particularly by friends or school mates) far outweigh their earnings in the public sector. This gives staff the sense that they deserve better remuneration and they would consider any means, including abusing their positions, to increase their remuneration.

There were also suggestions that corruption was present in the Judiciary. One example given was that innocent people had been imprisoned. There was also suspicion of the higher levels within government and that people in these departments sought to take advantage of the Judiciary's corruption.

Some felt that as the 400,000 or so public servants come from across society, they thus reflect the challenges faced by wider society. As a result, IFPs felt that this meant there would inevitably be some level of corruption within the public service. This major cultural issue meant that at some point, "little deviants" would become "big deviants" and that the cancer of corruption would continue to grow. Prevention starts with good personal habits such as turning up on time, adhering to working hours, respecting colleagues and performing tasks in a diligent manner. They expressed the belief that if staff followed good habits, then they were less likely to become corrupt.

Public officials' interaction with citizens to provide services, etc also creates opportunities for corruption. This includes the issuing of public documents such as driving licences, the processing of pension applications, passports, visas, etc or admissions into educational establishments. An example of this is that heads of such establishments could seek payments from parents to ensure certain children's admission.

Weaknesses in control systems provide opportunities for staff to take advantage. Bribery is endemic, but the current measures taken by the government focus on prosecution of offenders through the criminal justice system. Some IFPs felt there needed to be an appreciation of the broader context and that the government should ask why corruption is occurring. The leadership should set a good tone, lead by example, and show support for reform. IFPs felt that if the leadership did not show interest, progress would not be made.

The interviewees suggested that IFPs could encourage staff to change behaviours, but they felt they needed communications training to help them spread the message both up and down the chain of command. This would require a thorough understanding of the issues surrounding ethics and integrity and the code of conduct. This training should also include the development of presentational skills.

IFPs felt that character was a major cause of corruption, and that lacking integrity makes people easily corruptible. Good character usually means that people are less susceptible to corruption. They considered that management and IFPs should lead by example, but some IFPs felt that the leadership were unable to “walk the talk.” Management needs to be sensitised about the impact of corruption and its detrimental effects on society. Some IFPs mentioned abuses of position by senior staff – for example, excessive claims for overseas travel, using travel expenses to top up salaries, and making unnecessary trips, including claiming for travel that exceeded the number of available workdays.

Much of the discussion centred around the code of conduct. IFPs felt that the code was punitive and that it put a strain on the tribunal system. They expressed that it was overly focused on behaviour and not enough on corruption. Some measures to incentivise staff to apply the code of conduct and adhere to ethical standards should be considered. Procurement was also seen as a vulnerable area, where there were opportunities for staff to seek and receive favours for ensuring firms were awarded contracts. The government’s procurement system needs tightening.

They believed that the role of the IFP should be to influence people’s behaviour and provide support, but not to investigate possible cases. They do not see themselves as part of management carrying out executive functions, but rather as guides providing advice to the leadership. IFPs see themselves as supporting management to implement change within their organisations and see effective change management procedures as essential. IFPs expressed particular concern that they did not possess the skills to be able to confront management with corruption issues. They felt strongly that they needed support in this area to ensure leadership were on board further down the line.

Other concerns included the fact that resources were not available for messages to be taken out and spread in regional communities, and they were worried about becoming overstretched. They felt that they needed a secure reporting channel. Whistleblowers have no protection in law, which creates a barrier for reporting corrupt activity.

Some good practices were identified and shared between the IFPs. One example included the bottom-up committee structure established in the Revenue Collection Authority, where staff were free to openly discuss issues of concern to them. Staff were also able to discuss cultural values. The general consensus was that this was a good idea. However, IFPs considered that they also needed to be able to share ideas and would welcome chances to meet with each other in a collegiate atmosphere where they felt free to speak openly. They considered peer learning and sharing to be very important in ensuring the sustainability of the IFP role.

Some IFPs believed that the success of this intervention in the first two years could be measured by the appreciation and understanding of corruption, acceptance at the highest level that addressing corruption is a top priority, the implementation of measures to prevent and detect corruption, and rules and regulations being codified.

They considered that they need training in the following areas:

- Communications and presentational skills.
- How to approach and influence the leadership on sensitive matters.
- How to manage change in organisations.
- Understanding of and addressing risks within an organisation.
- Embedding rules, procedures and regulations.

A large, rounded, green cactus-like plant, possibly a Euphorbia, dominates the right side of the frame. It has many vertical, segmented stems that curve outwards, creating a dense, spherical shape. The background is a savanna landscape with golden grass, scattered trees, and a gazelle in the distance under a blue sky with light clouds. The text "Review of the code of conduct" is overlaid on the left side of the image.

Review of the code of conduct

While not specifically within the ToR for this project, CIPFA International considered that as the code of conduct sets out the responsibilities of staff working in MDAs and is a useful tool for giving staff an insight into how they should behave, it should be reviewed. While the code is a means of informing staff on how they should behave and act at work, it instead needs to reflect the professional nature of the work of MDA staff. The rewards outlined in the code do not reflect those expected in a professional organisation. Consideration should be given to other forms of reward, such as performance-related pay. The scope of application of the code is very wide, as it applies from cleaners to permanent secretaries. Different behaviours will be expected from different grades within MDAs, and this should be made clear in the code.

The code should define ethical standards and values that staff should strive to meet. This should include establishing core values for each MDA to apply and for staff to follow. The main areas where updating is necessary are the sections on conflicts of interest, including links with suppliers, business interests or shareholdings, which are currently understated. More needs to be said on gifts and hospitality, which staff must declare, as well as any other private interests that may impact their duties.

Personal conduct definitions should be clarified. Some of the examples given are out of date – for example, the playing of loud music in the office. This is irrelevant, as music should not be played at all when working. It should go without saying that staff should not be lazy or idle. These are not issues that should relate to a professional organisation.

The code should set out cross-references to HR manuals or to whom staff should turn if they have concerns, one example being the IFP. Staff should report arrests, convictions and court judgments. They should also declare any financial issues including bankruptcy, etc. Currently, the code states that these incidents should not be declared, thus impeding honest professional practice.

The current definitions of staff roles in the code are too broad, such as those for the responsible officer and the public officer. In many cases, these definitions do not reflect the chain of command or who is responsible for authorising or approving transactions, activities, events, etc. An example of this is Section 4, 'Work Ethics'. This section covers a lot of ground, including attendance, time management, absences, sexual harassment, customer care, conflict of interest, financial credibility, communications, management of documents, accountability, handling of gifts, and dress and appearance. The statements made in Section 4 are more general and aspirational in concept rather than being specific. Penalties for potential transgressions need to be included. There is also confusion between what the responsibility of public officials is versus that of the organisation – for example, Section 4.1 (vi) and (vii) on attendance to duty. This section of the code should clearly define if staff are expected to adhere to either standardised hours or flexible working conditions.

In the section on sexual harassment, Section 4.4 (v), the word “unduly” is not necessary, as complainants should not be victimised. On conflicts of interest, the reference to public officers not having any contracts with government should recognise that the officer will have an employment contract (Section 4.6 (ii)). Section 4.6 (iii) needs to set out what the disciplinary procedures should be. Section 4.7 on financial credibility needs to be reworded to strengthen the messaging. For example, staff should report instances where their financial situation risks leaving them exposed to possible corrupt practices. The section on communications (Section 4.8) should set out who the authorising officers are and clarify when information should be provided to external organisations. The statement on accountability (Section 4.10) is far too general and needs to set out how accountability can be demonstrated and how it will be enforced.

The word “ensure” is used throughout, but it is unlikely that staff will be able to ensure things may or may not happen. For example, “ensure proper utilisation of public funds” and “shall ensure no damage to public assets” (Sections 4.10.1 and 4.10.2). In Section 4.10.3 on human resources, there needs to be some cross-references to MDA HR manuals, and the wording of this section needs to be reviewed to ensure it is practical and comprehensive in terms of HR. The code should outline what is appropriate dress and what the penalties are for wearing inappropriate clothing (Section 4.12).

The section on political activities should be updated to reflect modern Uganda, as it may be possible for staff, in certain circumstances, to engage in politics without compromising their positions as public officials. Section 6, ‘Sanctions’, should be expanded to set out when each of the penalties apply and the criteria for each of these penalties to be applied. There needs to be clarification and sharper definitions of the rewards available to staff (Section 7), including when they apply. Additional measures should also be considered, such as some form of performance-related pay or the provision of bonuses for good performance. Consideration should be given to expanding the definition of fair and equal pay in Section 8. Currently, these are vague and not measurable.

The production of a more modern code of conduct will only improve governance arrangements if implemented effectively. The code of conduct should be mixed, with a balance of deterrents and rewards, and should follow international best practice, tailored to the Ugandan context.

General observations



Research shows that organisations who appoint “ethical champions” are less susceptible to corruption or internal fraud. Making staff aware of their responsibilities creates a greater understanding of the issues surrounding ethics and integrity generally, specifically within the organisation. It leads to improved behaviour and can help the leadership implement change more effectively. Staff will feel more confident that their voices will be heard, as they will not be penalised for expressing their views.

Management in MDAs needs to ensure sufficient time and attention is given to IFPs and encourage them to raise issues that could be controversial. This will be challenging in the current climate in Uganda. The fact that MDAs have appointed IFPs should be seen as encouraging and as an opportunity to raise awareness of corruption at the MDA level. If the leadership are supportive of these changes, they should yield positive results.

One of the primary roles of IFPs should be mentoring new staff, raising awareness at the induction stage, and encouraging them to follow the code of conduct and serve the nation to the best of their ability. Corruption issues and the expectations of staff should be incorporated into induction programmes, and new staff should be made aware of their IFP’s role. Consideration should also be given to establishing links with educational institutions and even religious institutions. The profile of anti-corruption measures should be presented to key stakeholders, including development partners, civil society and parliamentarians.

While low pay was cited as a major problem, there are other, larger issues of pay disparity across the public service. For example, staff do not factor in the benefits they have access to, such as vehicles, housing and other allowances. The benefits in kind are not declared on tax returns, so the government loses essential tax revenue. Staff only seem to take net take-home pay into consideration when discussing pay concerns. Pay and allowances are areas where there are considerable risks of corruption within any organisation.

Many of the behavioural problems such as bribery can be mitigated against. This can be achieved with technical solutions, improved financial controls, behavioural changes, or a combination of all three. For example, the government could introduce more effective supervision, incentivise public officials such as the police, offer fast-track services that could be paid to the government, implement effective segregation of duties, establish dual signatories/authorisations, and push for automated processes that speed up and protect the processing of public documents.

Technical solutions are often successful in reducing corrupt practices. For example, the Ghana Audit Service used computer-assisted audit techniques (CAATs) on the government’s centralised payroll system. This was much more efficient than using headcounts, which were time consuming and generally unsuccessful. The audit, conducted using IDEA software, unearthed many weaknesses, including duplicate bank accounts, payments to ghost employees and more totalling over \$20m. As a result, the system was tightened, staff were disciplined and monies were recovered.

Secondly, the government of Ukraine used a totally automated procurement system called ProZorro. This was developed by Transparency International and funded by the World Bank and other donors. It almost entirely eliminated corruption within government procurement.

A photograph of a man in a white shirt and grey trousers walking past a brick building. The building has a white pillar and a blue door. The man is walking from left to right. The text "The way forward" is overlaid on the image in white. There is a sign on the door that says "OFFICE OF THE DIRECTOR GENERAL OF INVESTMENT PROMOTION AND PROTECTION". There is also a sign on the wall that says "Wagla o kwakila".

The way forward

Based on this analysis, there are a number of challenges to consider before taking this assignment forward. As corruption is embedded in the culture of society, we must ask how it can be reduced, given it can never be completely eradicated. We must also question how the culture within the public service can be changed. These queries must be contextualised for a country with high poverty levels, where there are opportunities for corruption to thrive and where systems of internal control are weak.

Corruption exists even in the most sophisticated societies, which reinforces the view that corruption cannot be eliminated. Appointing IFPs does not guarantee that corruption will decrease; however, implementing a ZTCP has a better chance of succeeding if their roles are clarified, if they are trained, and if they understand international best practice. If they are effective in their roles, this could lead to positive shifts in behaviour and assisting the leadership implement change. This will take time, and CIPFA International would need to be seen to be working in partnership with Ugandan colleagues rather than imposing any views on them. This will make the improvements more sustainable.

This assignment should also focus on cultural and behavioural issues. The code of conduct used to guide the personal behaviour of staff is out of date and needs modernising. It focuses too much on punitive measures and offers little by way of incentivising staff to behave better. While there is a code of conduct in place, there needs to be some guidance on how MDAs should follow it.

CIPFA will offer proposals on how to address these weaknesses, and the support provided should reflect the concerns of the IFPs. Ideally, this will include advising them on how the code should be updated to reflect current best practice in the Ugandan context. This also includes working with the Directorate for Ethics and Integrity to agree on a common definition for the role of an IFP. Working with IFPs will be essential to developing sustainable practices.

It is standard practice in most developed countries for anti-corruption measures to be incorporated in a code of practice. Such a code would help the Ugandan government establish stronger anti-corruption processes, and this should underpin all anti-corruption measures, including the code of conduct. A code of practice should be developed to set out how MDAs can implement anti-corruption measures and set out what is required of a model MDA. CIPFA is well placed to assist in the development of a code of practice.

There is also a need to assist the government's development of effective change management procedures. Staff will need to buy into the changes, though it should be anticipated that many will resist initially.

The formal tasks, training and support should include:

- finalising the syllabus for the diploma course for CRAs
- updating the code of conduct
- developing a code of practice
- agreeing a role definition for CRAs and IFPs
- preparing job descriptions for CRAs and IFPs
- assisting CRAs and IFPs in understanding how to identify and manage risks
- coordinating and disseminating good practices
- incorporating behaviour/corruption issues in HR manuals
- sensitising senior MDA management about the impact of corruption on their businesses
- informing key stakeholders of the proposed measures to reduce corruption
- providing training programmes for IFPs based on international best practice
- alerting IFPs to basic control weaknesses and how they can be mitigated.

There is a real opportunity for CIPFA to provide effective support to assist the government's implementation and management of its anti-corruption strategy. Initial support should focus primarily on working with the Directorate for Ethics and Integrity to develop a code of practice and entrench the role of IFPs.

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