

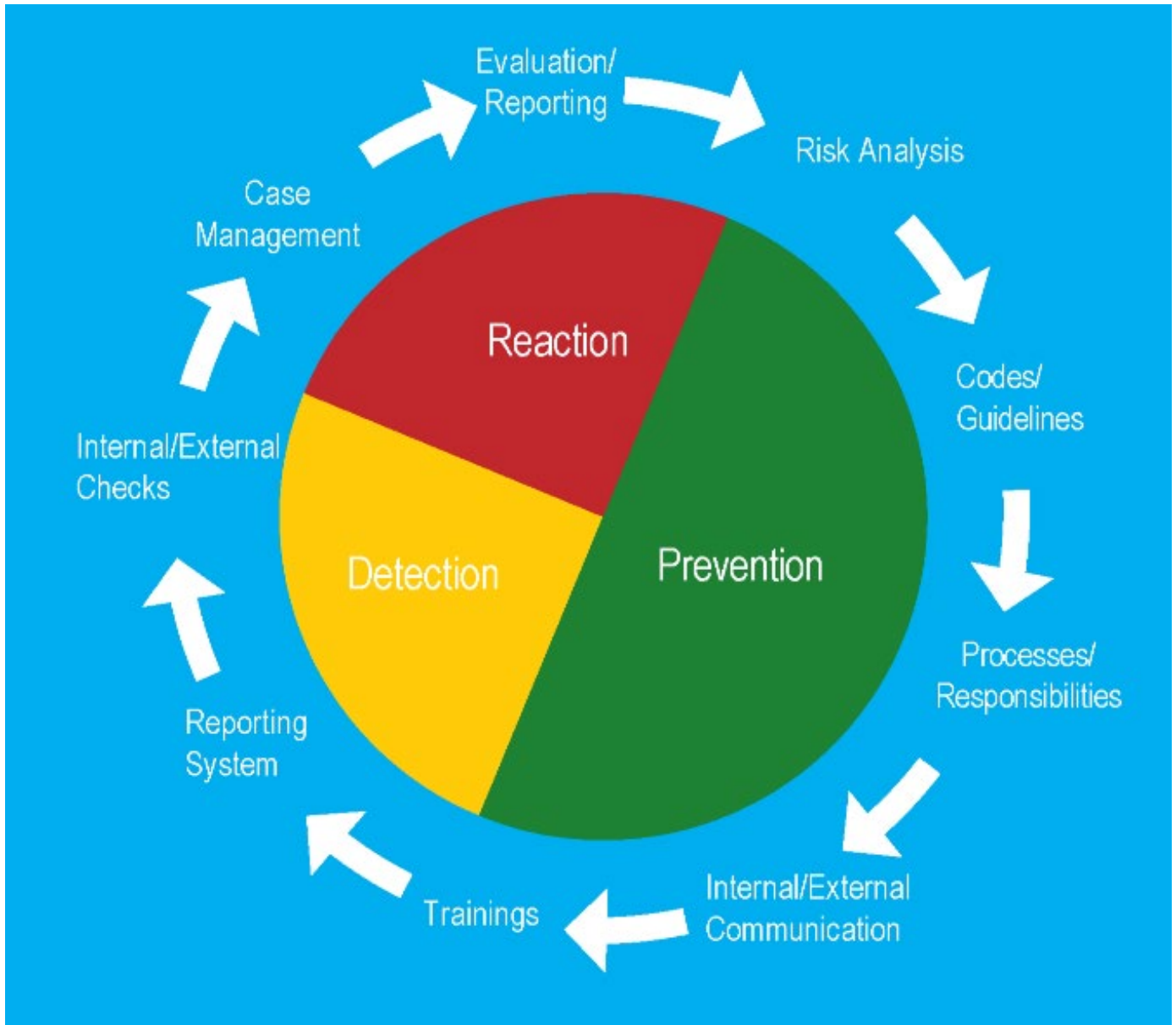


**TRANSPARENCY
INTERNATIONAL**
Deutschland e.V.

**Evangelische
Akademie**



Bad Boll



Courage for Transparency V

Fighting Corruption in Church Development Cooperation

Conference at the Protestant Academy of Bad Boll
September 11th-13th, 2024

Mut zur Transparenz V

Korruptionsbekämpfung in der kirchlichen Entwicklungszusammenarbeit

Tagung in der Evangelischen Akademie Bad Boll

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Introduction

For the fifth time the “Church Development Cooperation” working group of Transparency International (TI) Deutschland e.V. organised a **conference on the prevention of corruption in church development cooperation** in collaboration with the Protestant Academy Bad Boll. The conference took place from 11 to 13 September 2024.

Courage for Transparency V is thus part of a well-kept, 20 years old tradition to exchange on corruption and anti-corruption in church-based organisations. For the first time partners in development cooperation from the Global South participated.

The **20-year history of the TI working group** on church development cooperation has taught us and once again highlights what also became clear in the dialogues at the conference.

Fighting corruption takes courage and perseverance

The TI working group was founded in 2004 by practitioners of church development cooperation, all of whom had experienced this topic as taboo in church development organisations. In these early days, the TI working group was both an expert and solidarity group, because the individual members were sometimes rather isolated in their day-to-day work with their strong commitment to fighting corruption.

Over the course of two decades, courage and perseverance have made important progress possible:

- The TI working group has developed practical instruments for preventing, detecting and reacting to corruption. It developed together a [systematic approach](#).
- The conference *TI Courage for Transparency I – V* in cooperation with the Evangelical Academy of Bad Boll, as well as the annual TI Practitioners' Circle, encouraged and fostered the exchange of experiences between church development actors and experts by applying the Chatham House Rule to create a protected space for this [exchange](#).

We have always worked ecumenically in our TI working group – from the outset this has proved successful.

What are we focussing on today?

In the last years within our TI working group, we realised that rules, regulations and control instruments are essential in the fight against corruption, but that they are too often insufficient without a lived and consistent value orientation.

Our experience has shown that an organisation can be a frontrunner in developing robust and anti-corruption systems, but that this can be quickly lost due to personnel changes within the organisation and external factors.

Further on, we realised that the desire and willingness to tackle corruption was a mutual issue between “donors” and “recipients” of funds; otherwise, partnership was inconceivable in the long term.

Bearing this in mind, *Courage for Transparency V* opened a new space and format to make global voices heard and to exchange our experiences and approaches internationally. It also allowed us to pass our

experiences on to the next generation of colleagues in the German church aid organisations and their partners involved in development cooperation.

We know that the issue of corruption in church development cooperation will be not resolved and settled at the near time. However, our experience has taught us that more and more courageous people will come together who are competent and committed to fighting corruption, because corruption prevents us from doing what we have committed ourselves to: Helping people in need and promoting development of human communities – driven by our Christian motives.

Sonja Grolig

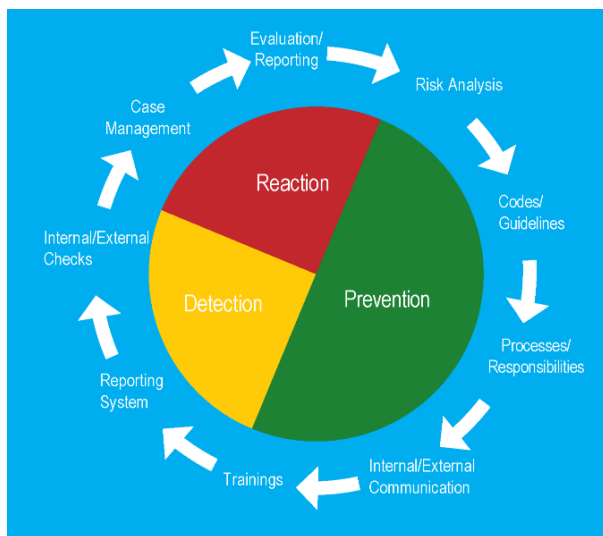
Co-Founder of the TI Working Group

Board member of Transparency International Germany

Conference programme

Marie-Carin von Gumpenberg and Willi Kawohl

The conference was hosted by the Protestant Academy Bad Boll in cooperation with Transparency International Germany. This was the 5th conference “Courage for Transparency” in a row. Unlike previous conferences (I-IV), the 2024 conference focused on international exchange with partner organisations. The overall aim of the conference was to strengthen integrity and promote transparency in international cooperation. The more than 70 participants represented partner organisations in Africa, Asia and Middle East, German Catholic and Protestant Missions, German church development organisations and Transparency International Germany.



The conference was based on the following concept of a systemic approach towards anticorruption in church-based development organisations: The anticorruption system of an organisation is robust, in case it covers the three aspects of prevention, detection and reaction. In the centre of discussions were the topics of corruption prevention. Prevention starts with a corruption risk analysis, followed by a revision of codices and guidelines, the revision/establishment of processes and responsibilities, clear internal and external communication as well as training of staff at all levels.

The conference focused on the following topics:

11 September 2024

- Introduction to the systematic approach to transparency and anticorruption
- Group work: Fighting corruption: Different backgrounds and perspectives – common challenges (key results were presented to managers)
- Introduction to anticorruption in the bible and role play on handling specific corruption cases

12 September 2024

- Introduction: Corruption Prevention: Lessons learned and good practices
- Group work: Identification of specific risks in the own organisation
- Group work: Analysing the own organisation’s anticorruption management system
- Group work: Steps towards organisational integrity and compliance

13 September 2024

- Dealing with ethical dilemmas in day-to-day management
- Introduction: steps towards organisational integrity
- Participatory evaluation, feedback and conclusions, blessing and singing

Results and take aways

- Insights into experiences from different backgrounds and perspectives
- Introduction to a systemic anticorruption approach as well as to ethics and integrity in church development cooperation
- Inner-organisational analysis of the anti-corruption management system of one's own organisation
- Dissemination of handouts that can be used by the participants in their operations
- and further steps towards organisational integrity and compliance

Follow up and joint next steps

Follow-up meeting with the participants on the international anticorruption day (9.12.2024), organised by Transparency International Germany

11.09.2024

12:00 Lunch

Symposium

14:00 Welcome

Dr. Carola Hausotter, Protestant Academy
Bad Boll

Dr. Nelson Penedo, Transparency
International WG Anti-Corruption

Getting to know each other
Stefanie Schaefer, Moderator

15:00 Systematic Approach to Transparency and Anti-Corruption

Dr. Marie-Carin von Gumppenberg, Willi
Kawohl

16:00 Coffee Break

16:30 Fighting corruption: Different backgrounds and perspectives - common challenges

Sharing experiences from different contexts

Willi Kawohl, Sonja Grolig

18:00 End

18:30 Dinner

19:30 „Bribery corrupts the heart“ Biblical impulses for thriving cooperation

Rev. Dr. Dieter Heidtmann, Evangelical
Mission in Solidarity/EMS

21:00 Get together, Café Heuss

12.09.2024

8:00 Morning Prayer

8:20 Breakfast

**9:15 Welcome & Orientation for the Day
Corruption Prevention**
Sharing experiences from different contexts

11:00 Coffee Break

11:30 Identification of specific risks in the own organisation
Introduction
Dr. Marie-Carin von Gumpfenberg
Willi Kawohl
Working in Tandem Teams

13:00 Lunch Break

14:30 Analysing the own organisations´ anti-corruption management system
Dr. Marie-Carin von Gumpfenberg, Willi Kawohl
Working in Tandem Teams

16:00 Coffee Break

16:30 Steps towards organisational integrity and compliance
Working in Tandem Teams

18:00 Dinner

19:00 Social Evening

13.09.2024

8:00 Morning Prayer

8:20 Breakfast
Vacating Room

9:30 Dealing with ethical dilemmas in everyday management
Group work

11:00 Coffee Break

11:30 Next steps towards organisational integrity and compliance
Feedback and Conclusions
Farewell
Dr. C. Hausotter, Protestant Academy Bad Boll

13:00 End of Conference

13:00 Lunch

14:00 Departure

1. Spiritual impulse

Olaf Rehren

What motivates us to work on the issue of corruption?

In the area of anti-corruption, we are quickly confronted with clear, often strict and reproofing words from the Bible that accompany our work, e.g., "*You shall take no bribe, for a bribe blinds the officials, and subverts the cause of those who are in the right.*" (Exodus 23:8)

But we should also see the encouragement and hope that we can receive for our work in biblical terms. A Moravian Texts tells us:

"Oh, that you had heeded My commandments!

Then your peace would have been like a river,

And your righteousness like the waves of the sea." (Isaiah 48:18)

God is angry again. That's not new in the Old Testament. But Isaiah promises us the chance that our peace can be like a river, our righteousness be like the waves of the sea. What a strong and encouraging picture! Full of life and energy, full of never-ending movement and strength, but also vulnerable against pollution and manmade misuse. Misuse that comes from all the bad aspects we heard about in the words of Exodus.

But our work against corruption can be a substantial contribution to fulfil the prophecy of Isaiah: Creating a peaceful and just world and helping the picture of a strong and vital river and sea come true. Like it is written in the first letter of Peter, Chapter 4 Verse 10:

"Like good stewards of the manifold grace of God, serve one another with whatever gift each of you has received."

Our gift may be the long breath to work on the issues of transparency and integrity. Sometimes not as successful as we wish, but with hope to make a difference through our work.

So, let's now continue working on anticorruption under these promises.

Amen

2. Prologue on compliance and integrity

2.1. Compliance and integrity

Willi Kawohl

What is the difference between compliance and integrity?

- Essential elements of compliance approaches are clarity, liability, sanctioning control, monitoring, duty.
- Essential elements of integrity approaches are context sensitivity, motivation, credibility, individual responsibility, legitimization.

Drivers for the strong compliance orientation are legal requirements (BMZ, Ministries, EU Agencies) and previous cases of corruption. Compliance programmes are designed to detect and prevent corruption.

Our experience has shown us in an alarming way that compliance programmes are insufficient to prevent misconduct from occurring. In the last years, not only us, but also "... companies realized that compliance without ethics is blind, while ethics without compliance is legless."

Thus, compliance and integrity approaches should be combined in a purposeful way to complement each other in a meaningful way and to be thus sustainably effective and efficient.

Most of the topics we dealt with at this conference – anti-corruption, risk management, prevention – concern both two dimensions: scope and orientation, compliance and integrity. The stronger the integrity orientation, the smaller the scope of compliance measures.

The international trend is clear:

The focus is clearly moving away from formal compliance. Compliance is no longer considered a sufficient protective measure against corruption. The reason for this trend is the growing conviction that compliance cannot be fully effective without a genuine value orientation in organisations. (Montigny 2023, p. 288ff)

What really contributes to strong anticorruption systems in organisations are the following elements:

- Especially in management "tone from the top"
- Leading by example, and are being held accountable for promoting ethics and integrity initiatives
- Showing commitment by board members and leaders.

Definition of Integrity

Integrity can be defined as "an uncompromising and predictably consistent commitment to honour moral, ethical, spiritual and artistic values and principles."

Persons of integrity act in accordance with their knowledge about the possible consequences of their actions and – if these are undesirable or cause damage to others – they change course. The same is

true for institutions such as business enterprises, political parties, churches or non-governmental organisations. (SOURCE: Integrity -Doing the right thing for the right reason, Barbara Killinger, McGill-Queen's University Press, 2017) In case being faced with ethical dilemmas or integrity questions, every person, willing to act in an integer way, may ask the following questions:

Ask yourself a few questions about integrity

- ✓ Is it legal?
- ✓ Does it feel good/right?
- ✓ How would my colleagues/superiors/friends react?
- ✓ Would my behaviour be consistent with the values and the vision and mission of my organisation?
- ✓ What if everyone would do it?
- ✓ If in doubt, can I easily address my superiors?

The key integrity principle is love

Within the church-based organisations, we are guided by the bible. The bible mentions key ethical principles respectively theological virtues. The theological virtues, also called the divine virtues, are faith, love and hope. They were formulated by Paul of Tarsus. The earliest mention can be found in 1 Thessalonians 1:3. The best known is in the "Song of Love" in 1 Corinthians: "And now faith, hope, love abide, these three; but the greatest of these is love." (1 Cor 13:13) It is a lucky coincidence that the Conference is held in 2024, for which the ecumenical motto from Paul's first letter to the Christians in Corinth is: "Let all you do be done in love!" The tradition of the annual motto goes back a long way. In the 1920s, Protestant youth organisations wanted to promote Bible knowledge among young people. They therefore developed reading plans for Bible texts.

Thus, this Conference was held under the motto: "Let all you do be done in love!"



2.2 Systemic approach to transparency and anti-corruption

Dr. Marie-Carin von Gumpenberg

What is corruption?

“Corruption is the abuse of entrusted power for private gain”. (Transparency International)

What types of corruption exist?

There are the following definitions for the most prominent types of corruption:

Bribery

The offering, promising, giving, accepting or soliciting of an advantage as an inducement for an action which is illegal, unethical or a breach of trust. Inducements can take the form of gifts, loans, fees, rewards or other advantages (taxes, services, donations, favours etc.).

Facilitation payments

A small bribe, also called a ‘facilitating’, ‘speed’ or ‘grease’ payment; made to secure or expedite the performance of a routine or necessary action to which the payer has legal or other entitlement.

Nepotism

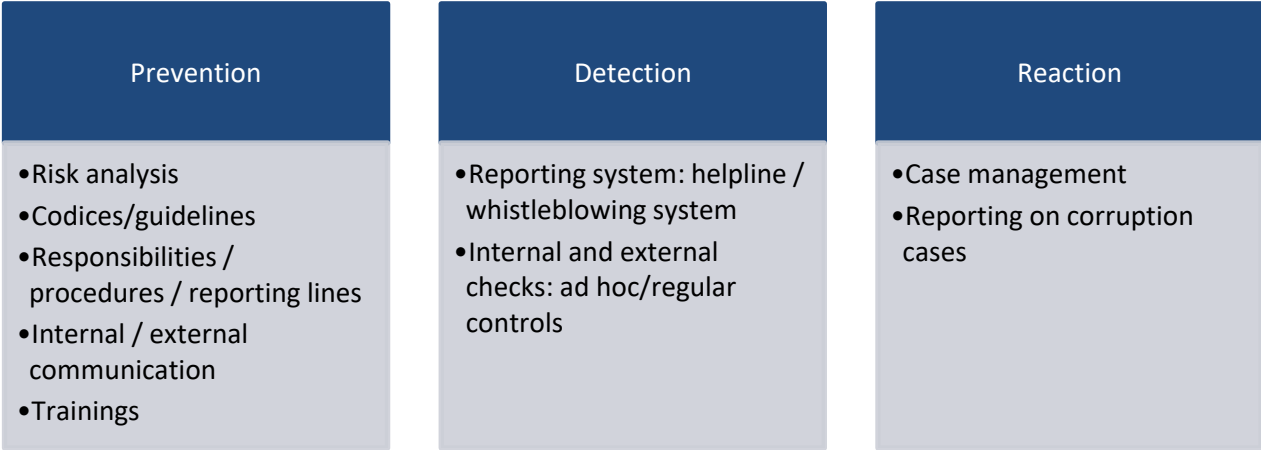
Form of favouritism based on acquaintances and familiar relationships whereby someone in an official position exploits his or her power and authority to provide a job or favour to a family member or friend, even though he or she may not be qualified or deserving.

Further information can be found on the following website: <https://www.transparency.org/en/corruptionary> .

The following video shows how corruption is transferred from generation to generation: <https://www.youtube.com/watch?v=hlqOPOJHivw>

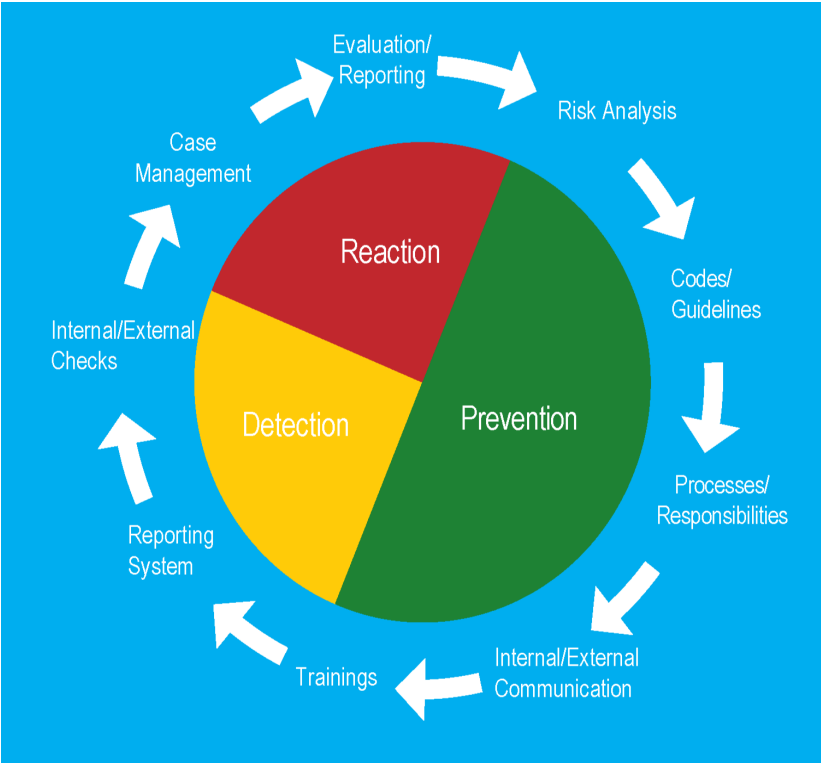
What is anti-corruption?

Anti-corruption is comprised of three elements: prevention, detection and reaction. These three elements include the following:



If all these three elements are followed in an organisation, then a robust anti-corruption system is in place.

These elements of an effective anti-corruption system are interlinked as follows:



3. Fighting corruption: different backgrounds and perspectives

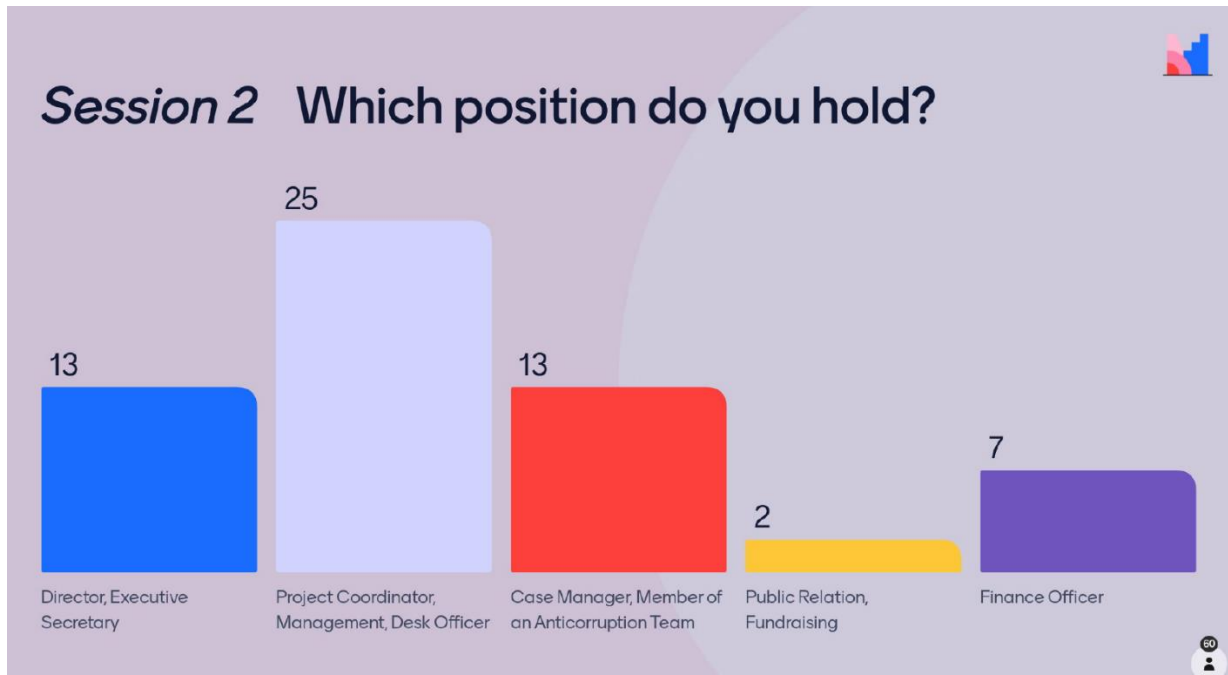
Sonja Grolig and Willi Kawohl

3.1 Which position do you currently hold?

At the beginning of this session, we asked the participants which position they currently held. They could choose among below positions:

- Director, /Executive Secretary
- Project Coordination /Management/ desk officer
- Case manager /member of an anticorruption team
- Public relation/Fundraising
- Finances

The participants provided the following answers:



3.2 What anticorruption challenges we have in common?

The participants were divided up into groups according to their profession. The groups were asked to answer the following questions:

- What are your key challenges from the perspective of the respective group?
- What are your requests for support from Directors and Executive Secretaries?

Each group identified key challenges and requests for support which they presented to the Directors and Executive Secretaries. The latter ones answered to these requests.

3.3 Challenges and requests to directors – the perspective of fundraising and public relations

Being the interface of the organisation to the public

Fundraising and public relations departments are focused on telling the “nice stories” and not prepared and willing to handle the “bad stories and failures of the organisation”.

Public relations and fundraising tell “nice stories” to the donors. It often comes to a surprise to the donor, if they get to know about a scandal. Trust is lost.

Often there are limited work relationship between case management and public relations. Fundraising and public relations are “the face of the organisation”, however they often have neither access to financial data nor are involved in financial decisions.

In which areas are the greatest challenges?

To conduct a **corruption risk analysis**, staff is not trained enough, feeling not safe.

In organisations, there are often different **guidelines** that are in competition to anticorruption guidelines.

Often, a **learning platform** on the topic of anticorruption is missing in organisations.

The working systems that are established at the partner’s side, stand sometimes against German systems. Staff from Germany often invests substantive time to clarify and explain the German system of internal and external controls to partners, so they can create appropriate systems for monitoring and reporting financial flows.

Management does not always **support** staff in anticorruption – sometimes with serious results.

Organisations in Germany as well as partner organisation face frequent **change of staff** – leading to a loss of knowledge and contact. Recruiting of well-educated and suitable staff is a challenge.

In their own organisations, often finance officers are not properly involved in the project budgeting process. Time constraints put finance officers on pressure. **Documentation** is seen as a challenge (vouchers, bills etc. are not always available as required). The payment of audits is not always properly planned.

One recommendation was: to build bridges with constant communication on the projects, explaining and coordinating process between churches in Germany and the partners.

Request to Directors and Executive Secretaries

This was our request to the directors: we want an open dialogue and a realistic risk analysis.

3.4 Challenges – the perspective of directors

Directors mentioned preoccupation about the **culture within their organisation and towards to partners**. The rules and regulations framework are not applied consequently. Project partners got used and adapted to this practice. Directors stated that a cultural change is needed.

There is often a “**conflict of interest**” **within the own organisation**. Top management is seen as strict, while the project officers were seen as too much on the partner’s side.

German development organisations and partners often have **different values**. The value of unity is

very important for partner organisations – which is in conflict to the donors' values, especially for compliance. So, the partners got the blame from both sides. Within the church, many find it difficult to speak against their superiors.

There are enough **policies and papers**, but they are not **put into practice**. The management defines and lives the rules for bottom level (i.e. projects). Thus, top level management must ensure that rules must be known and controlled. The challenge is that the ones breaking the rules are mostly very smart. How can top level control and detect smart rule breaking staff? When detected, it is important to bring the case to court as a sign that anti-corruption is taken seriously. Furthermore, control is also challenging if organisations work in different branches (i.e. construction, health...) with very specific risk profiles. For instance, it is difficult to overcome, i.e. that partners cannot hire outside their family, as it is difficult to trust others.

The directors' group face **lack of human and financial resources vs. requirements**, or liability and obligation for compliance vs. private donors' wish. The directors made good experiences explaining the meaning and context of German rules and regulations to partners. Understanding the context improved the cooperation.

One director found herself in a difficult and isolated situation, as her colleagues were not willing to stop **corrupt behaviour**. They did not understand her position, as kickback deals with sponsoring companies helped to pay the salaries and thus ensure the delivery of the organisation's services.

Donors push when they have "money to be spent", i.e. at the end of the budget year, and project partners see themselves somehow obliged to spend it without having the proper methods and resources for reporting.

3.5 Challenges and requests to directors – the perspective of case managers

A clear mandate from the management about anticorruption position is needed, e.g. nowadays nobody informs the anticorruption focal point what the respective tasks are.

There is a lot to be changed regarding workflows: e.g., compliance officer is the last to receive the audit report.

More human resources are needed to conduct meaningful investigations into cases.

Compliance officers are overloaded with additional non-related tasks like evaluation.

Anticorruption is not regarded as a priority for some organisations.

The board members should have ownership for the topic of corruption, explain to employees what corruption is, and which anticorruption measures are an absolute must.

Despite increasing numbers of whistleblower information coming in, the organisation does not have clearly spelled out procedures to deal with this volume of cases coming in.

There is no clear procedure for pre-categorisation of potential corruption cases to be assessed at project management level: e.g., many cases are closed without proven results.

There should be system in place whereby cases are dealt with at project management level, by the management committee, and at the level of the board/management

3.6 Challenges and requests to directors – the perspective of project management

Requests from the case managers

- More involvement of management into anti-corruption: taking responsibility in decision-making, case managers are only consultants
- Clear mandate for the case managers, other levels of the organisation
- More human resources in the anticorruption teams

Requests from public relations/fundraising

- understand the vulnerability of partners and the efforts of the partners to deal with their vulnerabilities

Requests from the project coordinators

- Provide sufficient staff and time for anticorruption
- Train staff on anti-corruption and ensure consistency in behaviour/application of procedures
- Invest into capacity building of partners
- Allow partners to understand the anticorruption rules
- Engage in networking on anticorruption

Requests from the finance officers

- To act on existing financial management problems
- Create a bridge between partner church and donor organisation: to understand both the German and country financial regulations
- Make finance officers to be involved in project design
- Recruit well-trained finance management

Reactions of the managers and directors

Managers must find the balance between donors' requirements and real needs, between available funds for finance officers and quality finance officers

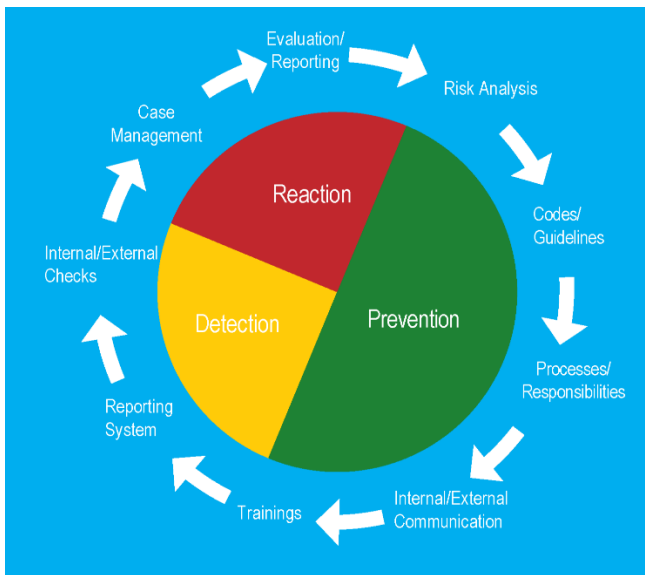
Board should be fully accountable to take decisions on corruption cases

Resources are scarce and there is a need to define priorities: what are the risks if we do not install the right anticorruption measures and what are the resources we have available

4. Input: Bribery corrupts the heart – corruption in the bible

Dieter Heidtmann

Transparency International's working group on combating corruption in church development cooperation works with an 'anti-corruption wheel', which is divided into three areas: Prevent - Recognise - Respond.



4.1 Fighting corruption in the Bible

The fight against corruption is a recurring theme in the Bible and biblical evidence can be found for each of the individual steps of the 'anti-corruption wheel'. Holy Scripture recognises very different forms of corruption: there is individual misconduct. The most famous example might be King David, who has Bathsheba's husband placed in the front line of battle to cover up the fact that he is having an affair with his wife (2 Sam 11). However, the Bible also reports on structural corruption. It was quite common to bribe enemy soldiers or even military leaders in order to gain an advantage in military conflicts: *"Then Asa took all the silver and the gold that were left in the treasures of the house of the Lord and the treasures of the king's house and gave them into the hands of his servants. King Asa sent them to King Ben-Hadad son of Tabrimmon son of Hezion of Aram, who resided in Damascus, saying, 'Let there be an alliance between me and you, like that between my father and your father: I am sending you a present of silver and gold; go, break your alliance with King Baasha of Israel, so that he may withdraw from me.'" (1Kings 15:18-19)*

Many biblical texts criticise the abuse of public office for private gain: Officials, judges and even kings took bribes or placed their personal advantage above the law. The prophet Isaiah states about the decline of morals in declining Jerusalem: *"Your princes are rebels and companions of thieves. Everyone loves a bribe and runs after gifts. They do not defend the orphan, and the widow's cause does not come before them."* (Isaiah 1:23)

At the time of Jesus, the Roman customs system in particular invited systematic abuse of power. The

tax collectors were given their respective customs office for a year in return for a fixed rent. What they were able to extort in taxes from travellers passing through remained with them as a personal advantage. It is understandable that this system quickly earned the tax collectors a proverbial bad reputation. Thus, the Pharisee prays in Luke 18:11: *“God, I thank you that I am not like other people: thieves, rogues, adulterers, or even like this tax-collector.”*

The following are biblical examples of the respective elements of the anti-corruption wheel:

4.2. Biblical Aspects of the Anti-Corruption Wheel

4.2.1 Prevention of corruption

Risk analysis

It is above all the prophets who repeatedly point out abuses in their analyses of current events. We already mentioned Isaiah, but Ezekiel and others also warn of the risks of public abuse of power: *“In you, they take bribes to shed blood; you take both advance interest and accrued interest and make gain of your neighbours by extortion; and you have forgotten me, says the Lord God.”* (Ez 22:12) This sounds like the TI annual report from the present days, considering the risks of public corruption.

Codices/Guidelines

In the Bible, the prohibition of theft, bribery, slander and other forms of entrusted power for private gain is enshrined in a prominent place, in the ten Commandments and in the subsequent regulations: *“You shall not steal.”* (Ex 20:15) *“You shall not bear false witness against your neighbour.”* (Ex 20:16) *“You shall not be bribed with gifts, for gifts blind those who see and pervert the cause of those who are in the right.”* (Ex 23:8) *“Cursed be he who takes gifts, that he may shed innocent blood!”* (Dtn 25:27).

The New Testament adopts these guidelines. *“Do not think that I have come to abolish the law or the prophets; I have not come to abolish but to fulfil.”* (Mt 5:17). Accordingly, there are many individual stories in the New Testament in which reference is made to the legal framework of the Torah: *“Do not demand more than is prescribed for you!”* (Luke 3:13)

What is decisive for the understanding of corruption in the Bible is that, according to the Judeo-Christian understanding, these regulations were instituted by God himself. It is, so to speak, a biblical compliance management system that is endowed with the highest possible divine authority. Accordingly, the Bible clearly condemns and combats violations of these legal requirements.

Processes/responsibilities

The Bible distinguishes between four levels that are responsible for preventing and combating corruption:

The individual level: *“Put away all malice and all deceit.”* (1 Peter 2:1, cf. 1 Cor 15:33, 2 Tim 3:1-9)

The responsibility of public institutions: *“A wise king casts out the wicked and lets the wheel pass over them. ... Being kind and faithful protects the king, and his throne is established through kindness.”* (Prov 20:26, 28)

The administration of justice: *“But those who judge righteously will prosper, and a rich blessing will come upon them.”* (Prov 24:25)

God himself: The actions of people are transparent to God in all cases: *“A man sees what is before his*

eyes, but the Lord looks at the heart.” (1 Sam 16:8) Even if someone escapes earthly prosecution for their offences, they can be certain that they will not escape divine judgement. God cannot be fooled. He himself establishes justice and righteousness and punishes those who cheat: “For the Lord your God is the God of gods and the Lord of lords, the great God, the mighty and the terrible, who does not regard a person and does not take a gift, who brings justice to the fatherless and the widow and loves the stranger, giving them food and clothing.” (Deut 10:17-18)

Internal and external communication

The Bible is remarkably transparent in its reporting on corruption. Cases of corruption are not hushed up, even in the case of high-ranking individuals. They are disclosed - sometimes down to the smallest detail. The misbehaviour of the perpetrators is described, and the corresponding punishments and sanctions are also reported. David's adultery with Bathsheba is a vivid example (2 Sam 11), the condemnation of Hananiah and Sapphira (Acts 5) is another. The aim is to prevent misbehaviour and to enforce the order desired by God. Even Jesus preaches more often about the dangers of money than about praying: *“Make friends with unrighteous mammon, so that when it comes to an end, they may receive you into eternal mansions.” (Luke 16:9).*

Education and training

The goal of exemplary behaviour, which should be recognisably different from the behaviour of the (non-Jewish or non-Christian) environment, is also evident in the guidelines for future leaders. Paul gives his disciple Timothy the following advice for his new task as a church leader: *“Be an example to the believers in word, in behaviour, in love, in faith and in purity.” (1 Timothy 4:12)*

4.2.2 Detection of corruption

Reporting System

In the biblical environment, there were already secular ‘reporting systems’ for cases of corruption. For example, people could complain to the king or to the governors about corrupt judges. However, there is also a divine “reporting system” in which the abuse of entrusted power for private gain is brought before God. The prophets play a very important role in this. A vivid example is Nathan's chastisement of David (2Sam 12).

Internal/External Controls

There are individual examples of secular control systems in the Bible, e.g. the “overseer” that Joseph proposes to the Egyptian pharaoh to control the distribution of grain supplies in the rich harvest years and the distribution of supplies in the lean years (Gen 41:33-36). However, the Bible essentially emphasises compliance with divine commandments and respect for divine sanctions as the basis for honest coexistence.

4.2.3 Reaction to corruption

Case Management

The case of Hananias and Sapphira is reported from the early Christian community, who did not contribute their assets to the community as agreed but put some of the money aside for private purposes (Acts 5:1-11). This initially leads to a hearing before the church's governing body. Hananias and

Sapphira are questioned, and it is discussed what legally correct courses of action they could have taken in their situation. In the end, the church leadership establishes their guilt: *"You did not lie to people, but to God."* The punishment is drastic. When they hear the judgement, Hananias and Sapphira *"fall down and give up the ghost"*.

Evaluation/Reporting

Reporting on corruption has already been discussed. However, it is obvious from the story of Hananias and Sapphira that it should be used for prevention. At the end of the report, it is stated: *"Great fear came over the whole community and over all who heard it."* (Acts 5:11)

4.3 Outlook

According to biblical understanding, corruption destroys both fellowship between people and fellowship with God. *"Bribery corrupts the heart."* (Eccl 7:7) The expectation is that the Jewish and Christian communities should set themselves apart from their environment in their behaviour and set an example in their handling of entrusted goods.

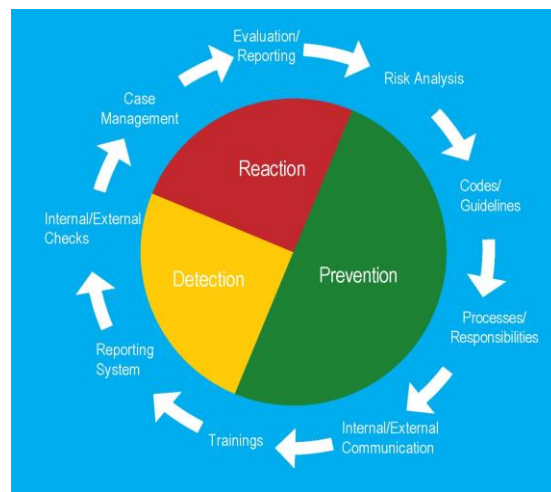
If we look at church history, there have always been renewal movements that have endeavoured to credibly implement this model in the churches. In any case, the biblical guidelines for correct behaviour are still present today in the teachings of the churches and in the everyday life of the congregations. At the same time, however, it must be noted that the prevention of divine commandments does not have the effect expected in the Bible everywhere in the churches. Obviously, not all believers are afraid of dropping dead if they misuse entrusted goods for their own purposes! The Bible already addressed the dilemma that the wicked are doing well in the world despite their misbehaviour and that the righteous must live so much worse. In the end, however, they may have miscalculated regarding divine judgement: *"Those who hate bribery will live."* (Prov 15:27)

5. Prevention of corruption

Marie-Carin von Gumpenberg

5.1 Introduction to prevention

Prevention is a key element of a robust anti-corruption system (see graph below). Prevention includes risk analysis, codices and guidelines, processes and responsibilities, internal and external communication as well as trainings.



5.1.1 Risk analysis

Key element of prevention is the risk analysis, an example of which is outlined below.

What is prevention?

Prevention

- risk analysis
- codices/guidelines
- responsibilities / procedures / reporting lines
- internal / external communication
- trainings

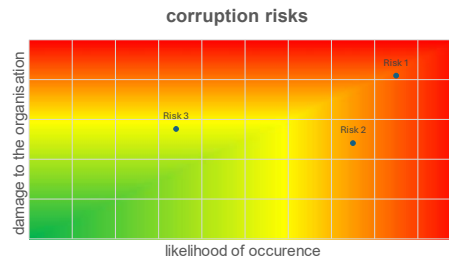
corruption risks	probability	impact on organisation	final assessment
bribery of government officials	medium	high	medium
project asset fraud	high	high	high
salary kickback	low	high	medium
procurement fraud	low	medium	medium
nepotism	low	high	medium

The risk analysis can be done in table format (see table above) or in a graph (see graph below).

What is prevention?

Prevention

- risk analysis
- codices/guidelines
- responsibilities / procedures / reporting lines
- internal / external communication
- trainings



5.1.2 Codices and guidelines

Organisations have different codices and guidelines in which their anti-corruption system is elaborated. Some examples are shown below.

What is prevention?

Prevention

- risk analysis
- codices/guidelines**
- responsibilities / procedures / reporting lines
- internal / external communication
- trainings



Fraud, Corruption and
Bribery Policy

Integritäts- und
Antikorruptions-
Policy

Compliance und Integrität
**Ethische Standards bei
Brot für die Welt**

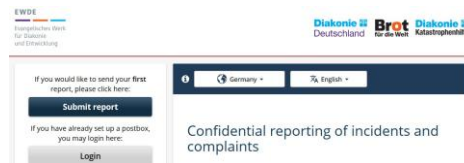
5.1.3 Responsibilities, procedures, reporting lines

Nearly all organisations have staff assigned to anti-corruption in their organisations. There are different channels to report corruption allegations: to the anti-corruption team directly, through an online reporting platform and to an external ombudsperson.

What is prevention?

Prevention

- risk analysis
- codices/guidelines
- responsibilities / procedures / reporting lines**
- internal / external communication
- trainings



Aufgabenbeschreibung für die Ombudsperson des Kindermissionswerks ‚Die Sternsinger‘

5.1.4 Internal and external communication

Staff is regularly informed about anti-corruption. The management mentions key principles. The anti-corruption system is published on the organisation’s website.

What is prevention?

Prevention

- risk analysis
- codices/guidelines
- responsibilities / procedures / reporting lines
- internal / external communication**
- trainings



Informieren

Spenden

Transparenz und Kontrolle

Als internationales Hilfswerk verpflichten wir uns zu einem besonders effizienten und transparenten Umgang mit den uns anvertrauten Mitteln ». Arbeit und Mittelverwendung von missio werden externen und internen Kontrollen unterzogen. Erfahren Sie mehr über unsere Standards und Selbstverpflichtungen:

- [Förderkriterien und Rechenschaft »](#)
- [Externe Prüfungen »](#)
- [Interne Richtlinien »](#)
- [Initiative Transparente Zivilgesellschaft »](#)
- [Datenschutz »](#)
- [Jahresberichte »](#)

Very few organisations publish their corruption case – in an anonymous way – such as DanChurchAid.

What is prevention?

DanChurchAid
Complaints Report 2023

Prevention

- risk analysis
- codices/guidelines
- responsibilities / procedures / reporting lines
- internal / external communication**
- trainings



- (2021.C3) DCA Staff Pressuring Beneficiaries to Share Entitlements
- (2021.C4) Forgery by DCA Staff in Country Office
- (2019.C7) Confirmation of financial misconduct, fraud, and nepotism among senior staff of a partner

Corruption reports of DanChurchAid include the following information:

What is prevention?

DanChurchAid
Complaints Report 2023

Prevention

- risk analysis
- codices/guidelines
- responsibilities / procedures / reporting lines
- internal / external communication**
- trainings



(2021.C4) Forgery by DCA Staff in Country Office

What happened: A previous DCA employee approached the head of finance in the CO to inform him that he could not withdraw his leave funds as the Authorities informed him that there were no funds available. This information raised a concern against the HR manager in charge of distributing leave funds to local staff. The head of finance therefore submitted the case into the complaints system.

What DCA did: An investigation was initiated and found that the subject of concern had falsified documents to withdraw the funds himself. Based on the evidence gathered in the investigation, the allegation raised in the complaint was substantiated. The CC recommended that the subject of concern be dismissed from his duties, but the same day, the subject of concern submitted his resignation letter.

What DCA learned: DCA strengthened its internal procedures to prevent DCA staff from withdrawing funds on behalf of other staff. DCA staff now withdraw their leave funds themselves.

5.1.5 Training

There is internal and external training on anti-corruption. This conference too is one way for peer-to-peer exchange and learning.

What is prevention?



Practitioner's Circle 2023 der Arbeitsgruppe
Kirchliche Entwicklungszusammenarbeit



Mut zur Transparenz V - Courage for
Transparency V

Fighting Corruption in Church Development Cooperation



5.2 Prevention in practice

Which areas are the biggest challenges and why?

The **challenge is that corruption is a phenomenon** on all levels of Congolese society. The church in Kongo receives a lot of money. There is still a lack of management skills and transparency.

The **challenge is to establish a system of transparency and good management**. The advantage is that the bishops are aware of problem. They started a 2-year formation programme to improve the financial management skills. As result, Bishop's conference established a Council of economy, a secretary for finances and an internal audit-system. As part of the training, best practices on top level of national Bishop's conference should trickle down to the level of the dioceses and parishes. All the efforts were meant as sign to show international donors that bishops conference is transparent and liable.

What are key lessons learned?

One important insight was that every employee should go through training, as new staff without training is a risk. Secondly, formation is a long-term and continuous project, as there is a fluctuation of staff.

Key findings from the discussion

For training they asked for **Congolese** experts. Also, Swiss experts were involved for the part of communication. Participant suggests that training should be given not only to people directly involved with money, but to all people in the organisation even those at the reception. Presenter says that training should be on different levels. Awareness raising for public is also important, even in the schools. Part of the training was financed by the church itself. This is important as this shows the commitment and ownership for formation. Some training was funded by external donors. It is still the role and responsibilities of internal auditors to establishing the system. Up to now, the external consultants have more weight. The training methodology of voter's awareness campaigns served as model for anti-corruption campaigns.

Internal Anticorruption Structures – in practice

The topic of internal anticorruption structures was discussed using an example from the Philippines. The starting point of the example was a crisis in a particular church community, which was caused, among other things, by allegations of corruption against the church leaders. This led to a loss of trust from the believers to the clergy. One consequence of this crisis was a significant drop in participation and financial support from the members.

To find a way out of this difficult situation, changes were introduced. During this time, a general assembly was convened, and consideration was given to how transparency in the church could be improved. One important measure was the introduction of centralised programmes throughout the church, including in the area of financial management. The so-called ‘financial management system’ was created. This included the introduction of a uniform financial accounting system, standardised financial forms, procedures and reports. In addition, regular audits at national, diocesan and parish level and the establishment of training programmes and conferences on the financial management system were decided. Other measures, such as the implementation of intensive awareness campaigns at all levels of the church, the creation of educational materials, the development of guidelines and principles, were also introduced to minimise corruption.

Is there anything important missing in this internal anticorruption structure that has been created? What are the most important findings from the discussions?

There is still a lack of an independent anti-corruption unit to deal with (suspected) cases of corruption. Currently, corruption cases are handled by various church levels rather than a dedicated and impartial entity. This results in a variety of challenges, including a tendency to address corruption with compassion rather than through a legal framework, loyalty obligations that impede efforts to combat corruption, and a taboo on discussing corruption openly. The establishment of an independent anti-corruption unit could help to overcome these challenges and further promote integrity within the church.

6. Corruption risk assessment

Marie-Carin von Gumpenberg

To build up a robust anticorruption system in an organisation, an important element is to conduct a corruption risk assessment. This corruption risk assessment includes the following steps:

1. identification of corruption risks
2. analysis of corruption risks
3. mitigation of corruption risks

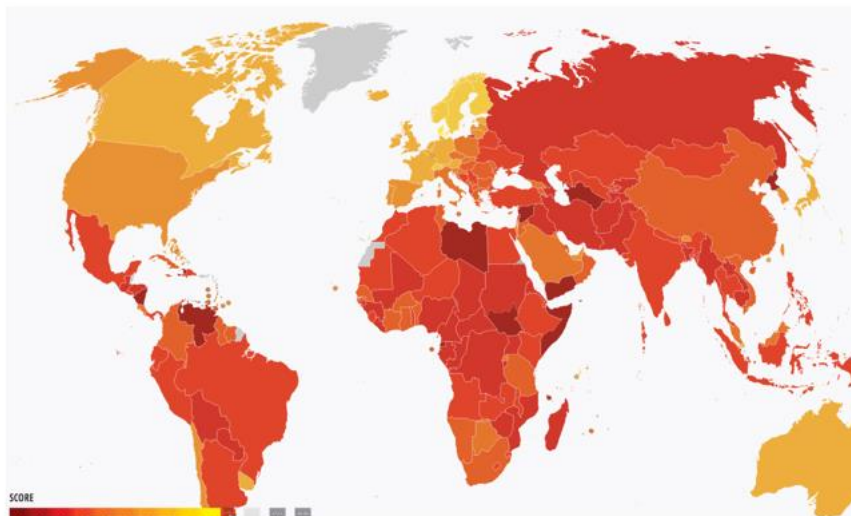
6.1 Identification of corruption risks

There are following types of corruption risks:

- Country risks
- Sectoral risks
- Partner risks
- Organisational risks
- Project risks
- Risks in the cooperation with the donor

6.1.1. Country risks

Country risks - <https://www.transparency.de/cpi/>



Country risks - <https://www.transparency.de/cpi/>

Score	Country	Rank	Score	Country	Rank
90	Denmark	1	20	Tajikistan	162
87	Finland	2	18	Libya	170
85	New Zealand	3	18	Turkmenistan	170
84	Norway	4	17	Equatorial Guinea	172
83	Singapore	5	17	Haiti	172
82	Sweden	6	17	Nicaragua	172
82	Switzerland	6	17	North Korea	172
79	Netherlands	8	16	Yemen	176
78	Germany	9	13	South Sudan	177
78	Luxembourg	9	13	Syria	177
			13	Venezuela	177

Country risks - <https://www.transparency.de/cpi/>

	x points out of 100 points	x out of 180 countries
India	39	93
Indonesia	34	115
Moldova	37	98
Papua New Guinea	29	133
Philippines	34	115
Romania	46	63
Sierra Leone	35	108
Tanzania	40	87
Ukraine	36	104

6.1.2 Sectoral risks

Sectoral risks

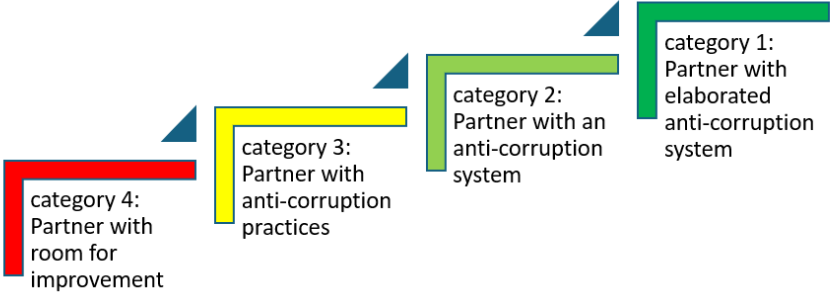


Sectoral risks

- Humanitarian aid: food security, cash distribution
- Education
- Health
- ...



6.1.3 Partner risks



6.1.4 Organisational risks

lack of anti-corruption policy and other policies	lack of (clear and detailed) procurement policy	lack of monitoring and supervision
no internal and external control & certified auditing	lack of feedback mechanisms for staff, communities and other stakeholders	lax organisational culture: no policy adherence

6.1.5 Project risks

embezzlement: misappropriation of funds

- double funding of projects
- funds are being used for private gain
- misusing project money from other projects

asset fraud

- private use of the project assets (vehicle, accommodation, office space) without permission & proper documentation
- misuse of project equipment (electronic devices, laptops, vehicles, printers, beamer, camera) for private gains
- stealing office assets (e.g. stationary, fuel)
- renting out office space for private gains

nepotism

- employment of family members/friend without recruitment procedures; selecting family members in the communities to receive project benefits
- favouring one and the same consultant

HR fraud

- "phantom" staff
- salary fraud
- time fraud
- tax evasion

bribing

- bribing local authorities, community leaders, police, superiors in the own organisation
- staff being bribed by communities (paying money for selecting e.g. certain group of people)

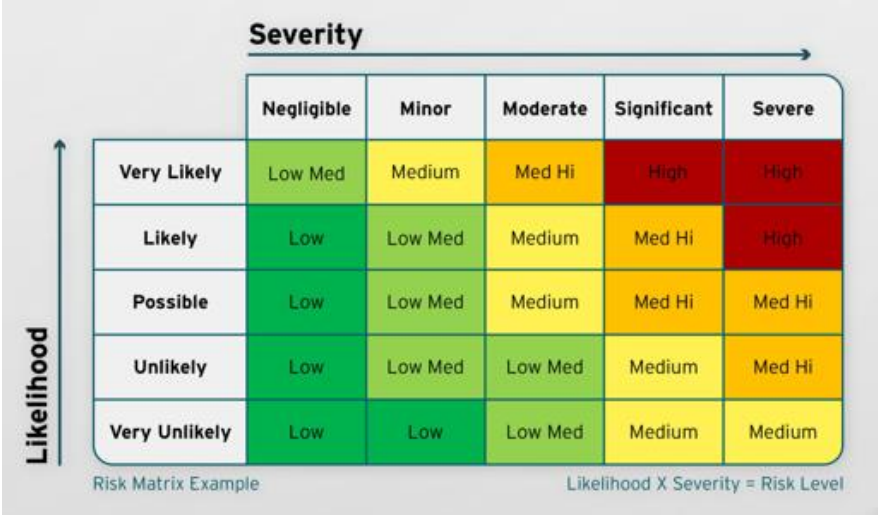
6.1.6. Risks in cooperation with the donor

- Limited reaction to complaints from the side of the donor
- No elaborated anti-corruption system at the donor's side
- Disbursement of funds despite limited absorption capacities of the partner
- Kickback payments from the partner to the donor
- Late payment of next instalment leading to financial gaps at the partner's side

6.2 Analysis of corruption risks

- After the identification of corruption risks, the risks are analysed for
- their damage to the organisation: reputation, decrease of funding
 - the likelihood of occurrence: high, medium, low

The analysis could be conducted for the whole organisation and summarised in below table:



The risk analysis could be conducted for the **single projects** and summarised in below table:

Project name	Sector		Partners		Project activities	
Delivery of food	Humanitarian Aid		xy		Procurement of food	
WASH	Health		ab		trainings	

6.3 Mitigation of corruption risks

Managing Negative Risks – A Tool for Civil Society Actors

The nature of corruption risks is that they are unpredictable. Very often there is little that can be done about uncertainty. Coping with the uncertainty falls into one of five categories:

1. Prevent. Action to limit the probability of the danger materializing.
2. Reduce. Action to decrease the magnitude of the negative consequences in case the risk occurs.
3. Share. In some cases, a danger can be partially transferred to another organisation.
4. Avoid. A fourth set of options is to eliminate the source of danger. Example:
5. Run the risk consciously.

Further reading: Ricardo Wilson-Grau: Managing Negative Risks – A Tool for Civil Society Actors, 2004. - This tool was designed for use by an organisation applying for a grant from the Netherlands Organisation for International Development Co-operation, © Novib 2004.

Required Management Actions

PROBABILITY	High	Medium	Low
CONSEQUENCES			
Major	Extensive management essential	Must manage and monitor risks	Considerable management required
Moderate	Management effort required	Management effort worthwhile	Risks may be worth accepting with monitoring
Minor	Manage and monitor risks	Accept but monitor risks	Accept risks with no action required

Source: Adapted from Treasury Board of Canada: [Integrated Risk, Management Framework](#), 2001

6.4 Experiences of participants: corruption risk assessments

The participants were asked to provide information whether they had already conducted a risk assessment in their organisation. Below are their answers:



Further the participants specified which risk assessment they had conducted:



7. Tools for a systemic anticorruption approach

Marie-Carin von Gumpfenberg

7.1 Self-assessment tool

The Transparency International Working Group on Corruption in Church-based organisations has developed a self-assessment tool for systematically integrating anticorruption into the organisation. The TI Working Group is convinced that anti-corruption systems are only effective

- if risks are identified and appropriate preventive measures (such as training and internal controls) are taken to minimise them.
- if an organisational culture is practised that involves employees, welcomes reports of suspected cases, clarifies them and sanctions proven corruption.
- if the effects of preventive measures and the results of individual case management are analysed and used to improve preventive measures/elements.

What is the tool for?

- Self-assessment of the anti-corruption system of non-governmental development organisations

Who are the target groups?

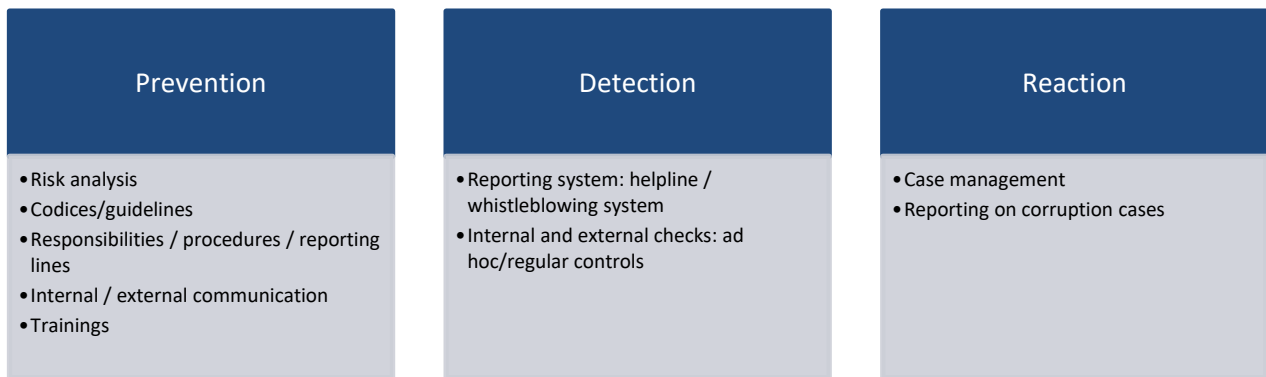
- Managers at all levels of the organisation
- Supervisory and management bodies
- Anti-corruption officer
- Employees in key positions

How was the tool designed?

- Developed by the "Church Development Policy" working group of Transparency International from 2018
- First round of tests in cooperation with VENRO Transparenz AG in spring 2019
- Second round of testing in autumn 2019
- Application at individual organisations in Germany and abroad since 2019
- Adoption of the guidelines by the Board of Directors of Transparency International Germany in March 2020
- Publication on the Transparency International Germany website on 5 May 2020

How is the tool structured?

- The tool follows the structure of the systemic approach towards anti-corruption (see graph below).



- There are no questions, but **statements**. Here is one example:

A Risk analysis	
Risk analysis of project work	
A1	Our organization regularly conducts an analysis of the corruption risks of our project work.
	Background information: Corruption risks in terms of country, sectoral, partners and project risks are identified, analysed, listed and evaluated every year (e.g. high, medium, low risk).

- The rating ranges from 0 to 2 points
 - 0 points: not applicable, no existing in our organisation
 - 1 point: somewhat implemented in our organisation
 - 2 points: fully implemented in our organisation
- The single points are summarised at the end of the tool: according to the three key areas (prevention, detection and reaction) and in total.

	Total points
Prevention	
A Risk management	8/
B Code of conduct and guidelines	12/
C Minimum requirements for the guidelines	10/
D Processes and responsibilities	10/
E Internal and external communication	8/
F Trainings	6/
Total Prevention	54
Detect	
G Whistle-blowing	6/
H Controls	8/
Total Detect	14/
React	
I Handling of corruption cases	8/
J Monitoring and evaluation	6/
Total React	14/
Total	82/

- The sum of all scores shows, where an organisation stands with their efforts in implementing a robust anticorruption system.

Classification

Over 70 points: Congratulations! Your organization has a functioning anti-corruption system that is constantly further developed.

Up to 60 points: Your organization has a good anti-corruption system, which can still be improved in some ways.

Up to 45 points: Your organization has an anti-corruption system that should be improved in some crucial ways. (Minimum requirement)

Up to 30 points: Your organization has significant risks in the area of anti-corruption.

There are different approaches on how to use this tool:

Option 1: Each staff members fills in the tool individually, then share results and look into major differences in their individual perception, finally jointly formulate recommendations for improvement of the anti-corruption in their organisation and elaborate an action plan.

Option 2: From the very beginning staff members fill in the tool jointly and discuss their assessments for each statement, leading to joint conclusions and a joint action plan.

7.2 Experiences of participants: application of anti-corruption system in their organisations

The participants were asked to answer below questions about key elements of an effective anti-corruption system. Their answers are stated below.

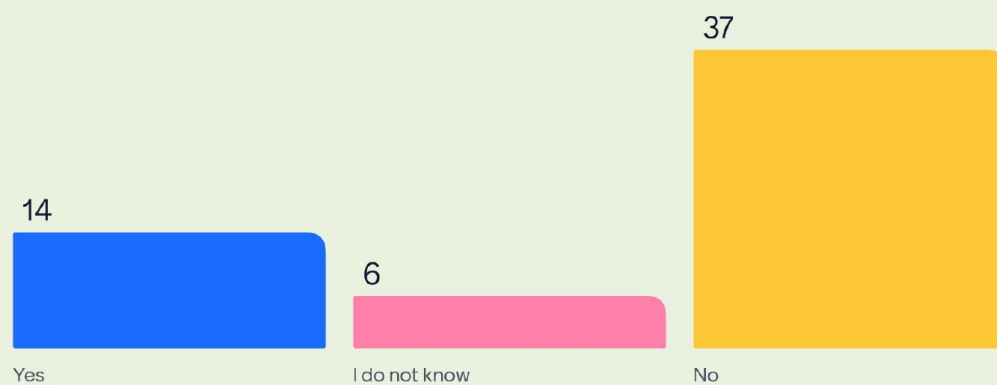




Session 6.3. Our organisation has a person/a group of persons responsible for anticorruption.

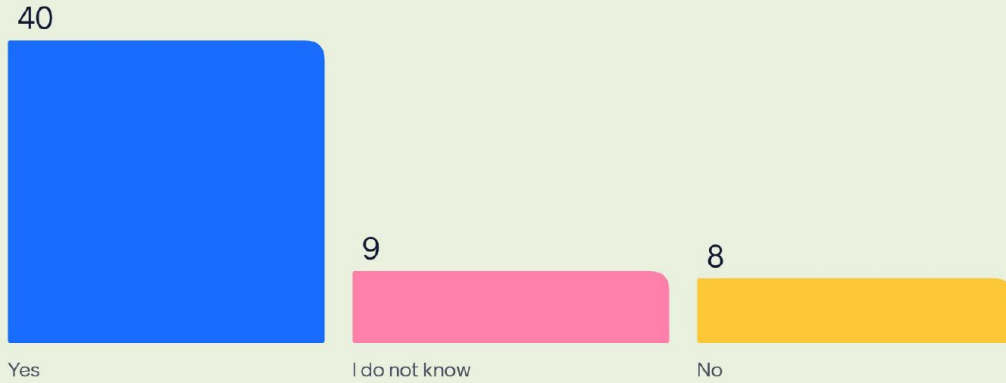


Session 6.4. Our organisation regularly trains key staff on anticorruption.





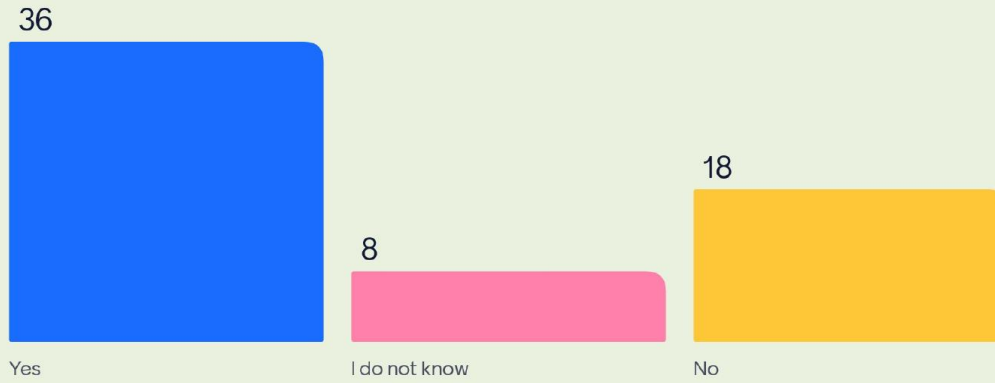
Session 6.5. Our organisation's leadership is committed to fight corruption.



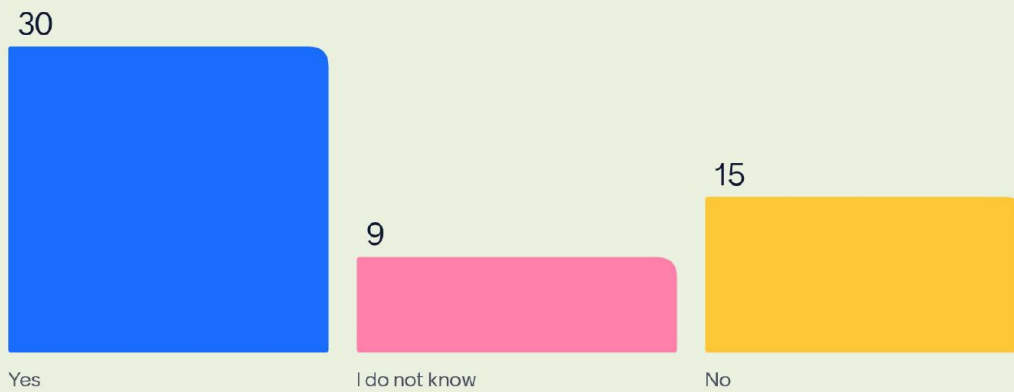
Session 6.6. Our organisation has reporting channels for corruption cases (e.g., online reporting system, Ombudsperson, Anticorruption Team).



Session 6.7. Our organisation conducts regular and ad hoc audits.



Session 6.8 Our organisation has a case management system.

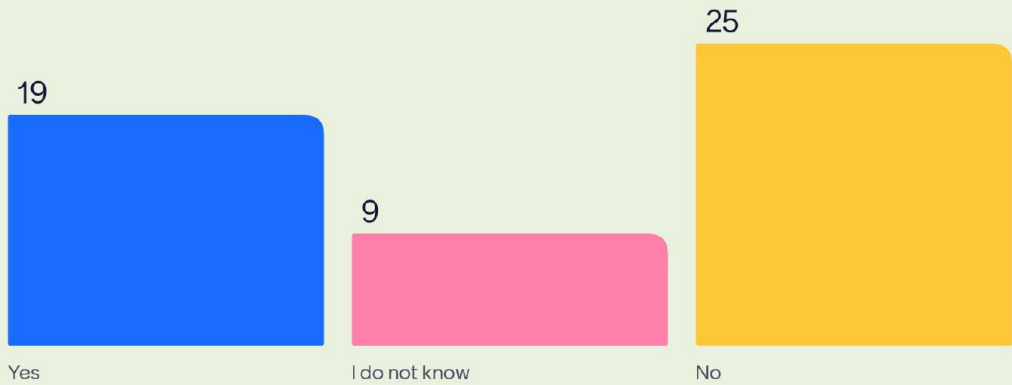




Session 6.9. Our organisation applies sanctions, once corruption has been verified.



Session 6.10. Our organisation reports externally about our anticorruption system.





Session 6.11. Our organisation reports internally about corruption cases and their sanctions.



Session 6.12. Our organisation does yearly analyses of our corruption management system in order to improve it.



7.2 Anticorruption action plan

The anti-corruption action plan summarises the steps an organisation intends to take to mitigate the corruption risks. The anti-corruption action plan includes the following elements:

- three most important corruption risks in your organisation
- activities already undertaken to mitigate the risks
- activities yet to be undertaken to further mitigate the risks

Further, the action plan summarises the key findings of the self-assessment tool. It outlines which steps are to be undertaken by whom until when and how to overcome shortcomings in field of prevention, detection and reaction.

The action plan can be found in annex 3.

The action plan is a valuable tool:

- to understand key risks
- to focus on most important risks
- to identify concrete actions to be taken
- to discuss within the organisation and with partners these concrete actions
- to provide an idea of how to further proceed to improve the organisation's anti-corruption system.

8. Input: Corruption prevention through organisational assessment: Only for large organisations?

Laura Zunker, Bread for the World

7.1 Bread for the World organisational assessment

Key objectives of the organisational assessment by Bread for the World are the following:

- Careful selection of partner organisation is guaranteed and documented.
- The capability of applicant organisations regarding their finance and management system and governance structures can be better assessed.
- The financial risk due to weak financial management and weak internal control system can be assessed realistically.
- Serves as basis for any necessary organisation development measures.
- The focus lies on the organisation as a whole and not on the project applied for.

Two-step procedure

First step: Organisational assessment based on submitted documents („basic review “)

- Through BfdW-project officer (in Berlin) with obligatory advice by financial advisor
- Concerns the majority of funding support
- For all ongoing partnerships, usually every 3 years in the course of project approval
- Often prior experience through a pilot project financed by private donations or church funds before funding with public funds (German Ministry BMZ)

Second step: Additional „Pre-funding Assessment (PFA)“

- Commission of external Consultant/ Auditing firm with onsite audit
- For BMZ – first approval from EUR 200.000 grant

7.2 Organisational assessment

Basics: Organisational profile including annexes, experiences from partner visits or previous fundings, country and context specific characteristics, the role in the thematic context as well as technical expertise of the organisation and relevance in development context

Comprehensive approach; here only criteria relating to Finance and Management system and governance structures

1. Legal matters (legal status, current certificate of registration, non-profit status, dissolution clause according to statutes)
2. Internal control instruments

- Separation of powers between management and supervisory bodies
- Internal financial guidelines/ current procedures manual, in which the following aspects are mentioned:
 - ✓ Segregation of duties for payment authorizations by named person
 - ✓ 4-eyes principle for transactions
 - ✓ Defined procurement processes
 - ✓ File management / supporting documentation
 - ✓ Bank reconciliation
 - ✓ Cash management procedures
- 3. Institutional guidelines/policies e.g. code of conduct, complaint mechanism
- 4. Finance, accounting and bookkeeping
 - Experience in the implementation of larger project budgets (> EUR 50.000)?
 - Experience in cooperation with other international donors?
 - Anomalies in the last annual financial statements (checklist): external/internal, unqualified opinion, over indebtedness, liquidity, high cash balance, changes in donor structure
 - Accounting software?
 - Qualified accounting staff?
- 5. Previous experience in cooperation
 - Previous suspected case / special audit due to suspicion of misuse of funds and/or corruption, possibly with conditions for further cooperation

If individual criteria are not met, this can be justified in order to arrive at an overall positive assessment. There is stricter interpretation for public funding (BMZ) (confirmation of eligibility for public funding).

7.3 Pre-funding Assessment (PFA)

- Intensive, independent on-site review before funding begins
- Minimize risks of misuse of funds due to missing or weak financial and governance structures
- But also: assessment of needs for organisational development and systematic capacity building for project partners
 - ✓ Supporting Tools: Standard-ToR, standardized analysis tool for assessment of results, list of suitable auditors / consultants
- Areas of investigation: Governance und organisational structure, financial management and internal control system, budget planning, financial status, HR, legal matters

9. Organisational integrity

Willi Kawohl

9.1 Steps towards organisational integrity

Compliance

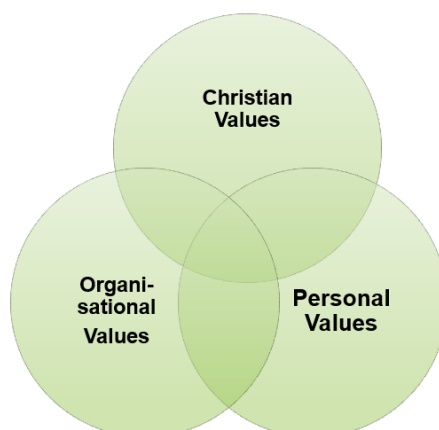
- means adhering to laws, guidelines and regulatory principles
- requires integrity so that rules and values are practiced
- is remote controlled

Integrity

- is the conformity of ethically and morally founded values and actions
- is self-directed
- has a much stronger culture-building power and external impact than compliance.
- is not a permanent state, but rather a permanent process of reflection and implementation

Value coherence

In this context, value coherence does not mean freedom from contradictions, but rather it is a call to leadership to ensure that the actions and impacts of the organisation are consistent and related to the organisation's values, as well as to its vision and mission.



Personal integrity

The consistency of the personal, positively oriented value system with one's own actions. A person of integrity lives in the awareness that their personal convictions, standards and values are expressed in their behaviours. - SOURCE: Wikipedia

Organisational integrity

An organisation has integrity

- if it recognizes conflicts between values
- and resolves them in a goal-oriented manner

In conclusion, integrity is the consistency and coherence of ethical values, in thought and action, on a personal and organisational level.

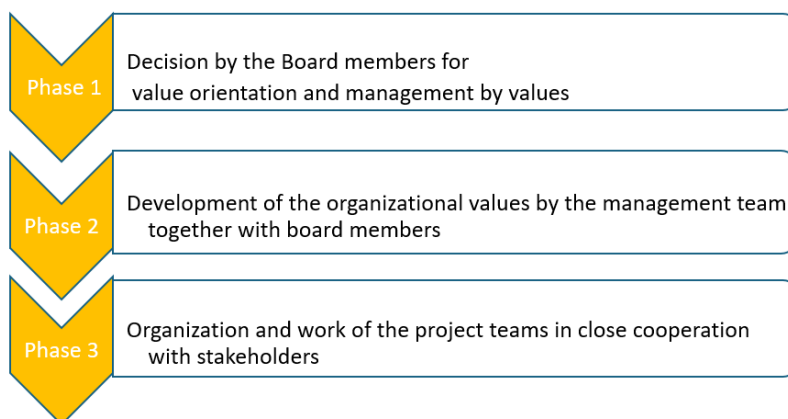
(Patrick S. Renz et al, 2014)

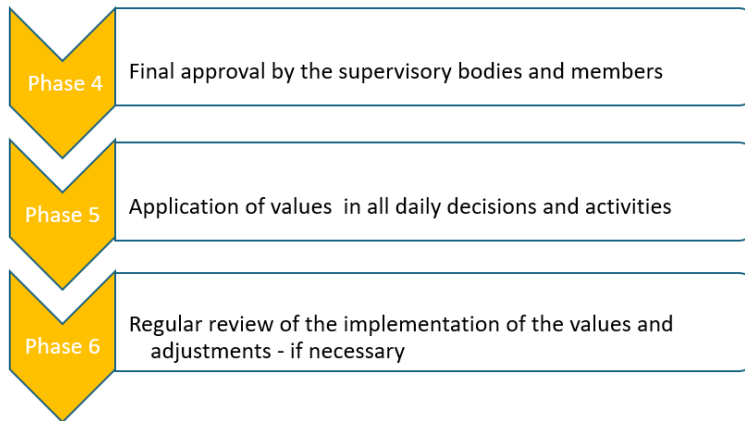
Why is practicing integrity so important?

Because Integrity

- creates and maintains trust
- reduces the control effort
- decreases the probability of risks occurring
- is a success factor
- creates and maintains a good reputation
- promotes the development of ethical judgment

Six Phases geared towards organisational integrity





9.2 Integrity tools and procedures in organisations: experiences from daily practice

At the beginning of the session, the participants were asked, do you have for your organisation...

1. Code of conduct with explicit sanctions for misconduct (yellow)
2. Code of conduct based on mutually agreed organisational values (blue)
3. Website explaining the organisation's Christian values (green)
4. Website explaining the organisation's integrity policy (lila)
5. Website showing the roles and responsibilities of the persons assigned to implement the integrity policy (red)
6. Website explaining the organisation's integrity management system (grey)

The answers can be found below:



In the discussion, the following issues emerged:

1. Code of ethical conduct or other regulations concerning misconduct and sanctions
 - Code of ethical conduct should be interpreted, sharing of values is important.
 - Partners should be encouraged to develop code of ethical conduct tailored to the needs of their organisation.
2. Integrating some aspects of transparency and integrity guidelines into the contracts or with reference to attachments
 - In a few contracts and agreement formats some aspects of integrity are already integrated.
3. Are Christian values part of your Code of ethical conduct and regulations?
 - Bible and their values have been taken as basis for many laws.
 - Dilemma between the written law and the “unconditional love” which is the real basis of human and Christian interaction for the entire organisation.
 - As many people and stakeholders as possible should be involved in developing the value statement, elements of integrity, vision – mission statement.
4. Integrity aspects on the websites?
 - Some organisations, but updates are needed, more guidelines for corruption prevention are needed.
 - Values should be part of the mission and vision statement.
5. Showing responsibility of individual people taking care of the values
 - Leaders together with board members should act as “value guardians” being transparent the public.

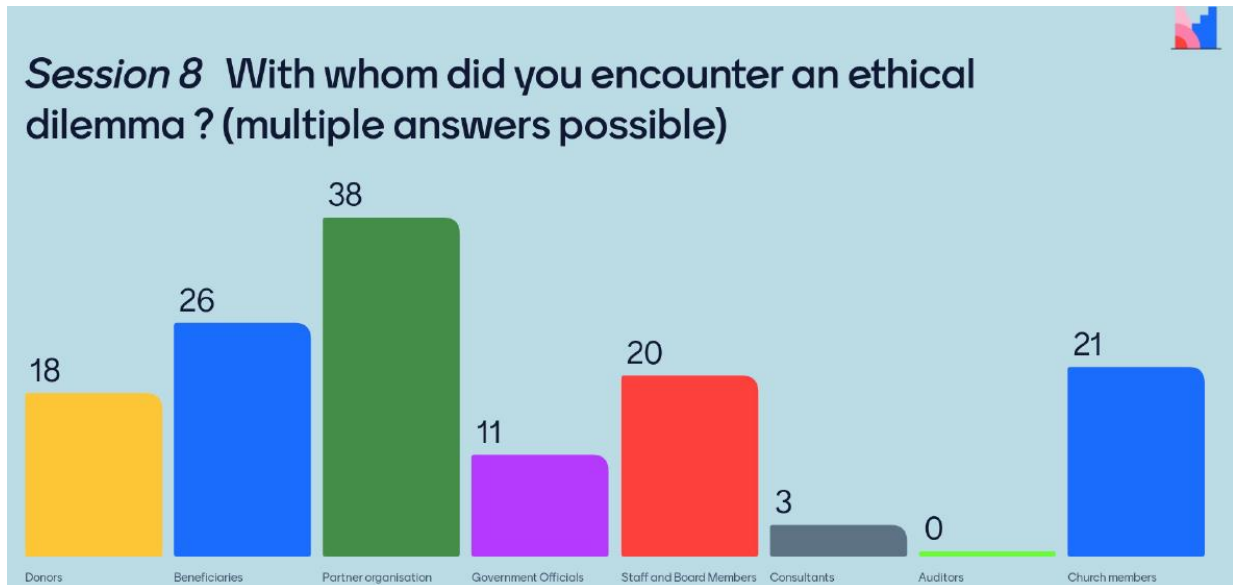
Other comments and suggestions

- We may start with values, followed by mission statements and compliance-regulations.
- The chosen value concepts should overlap one another.
- Top-down approach for building organisational integrity is necessary, so the leadership demonstrates commitment. There should be regular follow up to regular review of adherence to values.
- Tone of the top: The board should take proper care, as it is its obligation to represent the values of the organisation internally and externally.
- Misconduct of one person is enough to destroy the public image and reputation of the whole church respectively organisation.
- Emotional level should be respected; we are not only operators, but people with compassion and emotions.

9.2 Dealing with ethical dilemmas

Sonja Grolig und Willi Kawohl

At the beginning of the session, the participants were asked whether they at already encountered an ethical dilemma in their organisation. The answers are found below.



8.2.1 Definitions

Organisational integrity

Whether an organisation has integrity depends on its own moral/ethical behaviour and on whether the stakeholders recognize the integrity of the organisation as such. The more time passes before ethical dilemmas are addressed, the less integrity an organisation has.

Source: Integrität im Management Alltag – Ethische Dilemmas im Managementalltag erfassen und lösen, Patrick S. Renz et al, 2014

What is an ethical dilemma?

The basic question of ethics remains always: 'How should I act?' To be in a quandary/dilemma means, you must choose between two or more options for action which are equally difficult and unpleasant.

In a dilemma situation, it is important to consider different perspectives to develop sound moral judgment. There is no perfect solution to an ethical dilemma and different people will come to different conclusions. Dealing with ethical dilemmas requires careful consideration of values, principles and consequences to make the best possible decision.

Field of Tension

The desired situation usually consists of an organisational element or an official requirement.

In the case of a tension, the actual and desired situations conflict each other, e. g. the concrete reality is in with conflict with a contractual agreement, a regulation or the organisational culture.



Source: Integrität im Management Alltag – Ethische Dilemmas im Managementalltag erfassen und lösen, Patrick S.Renz et al, 2014

8.2.2 Three steps to resolve a dilemma

First step: Understand and describe a dilemma as field of tension by asking questions:

- Which poles create a field of tension?
- What is the nature of the tension?
- What pulls in one direction and what pulls in another?
- Which stakeholder groups are affected?
- What rights, claims and interests do the stakeholders have and when do these come into conflict?
- What social, organisational and personal values are involved?

Second step: Analyse the area of conflict.

The following guiding principles for good cooperation and attitudes may serve as a common basis for discussing and analysing dilemmas.

- Transparency towards all stakeholders
- Mutual appreciation and respect
- Communication-orientated attitude
- Shared areas of responsibility and reporting obligations
- Recognise the rights and obligations of the other party

Third step: Develop one or more solutions/options for action.

10. Reflection and outlook

10.1 Reflection on the conference

Viktoria Murg und Christina Engels-Müller

On 9 December 2024, the TI Working Group organised a follow-up meeting to the Conference. Participants were asked the following questions:

1. What is the most remarkable sentence/statement/thought you have taken with you?
2. What have you changed in your daily work since your return?
3. Which documents that you have received during the conference do you continue to use?
4. Which anticorruption topics are you interested in learning more?

The answers were as follows:

1. What is the most remarkable sentence/ statement/ thought you have taken with you? (www.menti.com)

27 Antworten



2. What have you changed in your daily work since your return?

The participants reported that they had changed the following in their daily work:

- Some participants shared the information from the conference with their colleagues and superiors. They have also identified resources for training on the topics from Bad Boll and have already started those internal training courses.
- One participating organisation has already started to standardize the requirements for different project areas and to create one set of rules.
- One organisation carried out several training sessions in case management. The conference encouraged the case managers, as it became clear from the training that other organisations also have cases of corruption.

- It was also reported that more attention is now being paid to certain points and that the work of the partners and of their own organisation is being viewed more critically.

3. Which documents that you have received during the conference do you continue to use?

None of the participants reported continuing to use documents that they have received during the conference – due to limited time to deal with a systemic approach towards anticorruption.

4a. Which anticorruption topics are you interested in learning more?

26 Antworten



10.2 Outlook: Introducing ethics and integrity benchmarks in the organisation

Willi Kawohl

Global Ethics & Integrity Benchmarks is a tool for helping organisations assess and measure their progress in making a formal and tangible commitment to ethics and integrity.

The authors Dubinsky and Richter relied on the combined insights and wisdom of 35 expert panellists worldwide.



Source: Joan Elise Dubinsky and Alan Richter: [Global Ethics & Integrity Benchmarks](#), 2020

Questionnaire for your rapid Ethics & Integrity Assessment

Based on Global Ethics & Integrity Benchmarks by Joan Elise Dubinsky and Alan Richter

1. Vision, Purpose & Goals | This category includes how an organisation identifies and defines its core ethical values or principles.

Statement: Ethical analysis and action are part of the fabric of the organisation, tied to its vision, socially valuable purpose and mission.

2. Leadership | This category includes an assessment of its “Tone from the Top”.

Statement: Management and leadership rewards, including pay, bonuses, recognition and promotions, are tied to behavioral indicators measuring commitment to ethics and integrity.

3. Ethics Resources | This category includes the qualifications, roles and responsibilities of those individuals who are assigned to implement the ethics and integrity function.

Statement: The chief ethics officer issues an Annual Report to all stakeholders concerning the maturity and efficacy of the organisation’s commitment to ethics and integrity.

4. Legal Compliance, Policies & Rules | This category covers the systems and controls used to ensure that the organisation, board and all employees are legally compliant.

Statement: Leaders uphold the code, policies and rules regularly referring to them in speeches and other communications and use them in everyday decision-making.

5. Organisational Culture | This category addresses how culture promotes trust, respect and goodwill among all stakeholders

Statement: Employees are proud to work at the organisation and would describe it as a great place to work, where ethics, integrity, inclusion, trust and fairness are highly valued.

6. Social Responsibility & Sustainability Culture | This category covers government relations, environmental stewardship, philanthropy, sustainability, human rights, social justice, and community impact

Statement: The organisation supports the United Nations' Sustainable Development Goals (SDGs) and mainstreams social responsibility into everyday practice.

7. Ethics Communication Culture | This category considers both opportunities and ethical risks arising from the use of social networks and social media.

Statement: Leaders speak publicly about how ethical values inform their positions on social and public policy, such as environmental sustainability, wage inequality, decent work, or any aspect of human rights.

8. Ethics Training & Education | This category addresses the provision of ethics training throughout the life cycle of employees, and the degree to which these initiatives are integrated into other organisation-wide training commitments

Statement: Ethics education concentrates on enhancing ethical awareness, decision-making, leadership, courageous action, and personal accountability commitments.

9. Ethics Risk Assessment Risk | This category describes how risk is defined, measured, and managed to ensure that the ethics and integrity strategy addresses those risks that are the most serious and most likely to occur.

Statement: The organisation routinely benchmarks its ethics and reputational risk assessment methodology and results with peer organisations.

Please rate the below statements as follows:

0 points: not applicable, no existing in our organisation

1 point: somewhat implemented in our organisation

points: fully implemented in our organisation

Your score

13 to 18 points: Congratulations! Ethical action is part of the fabric of your organisation.

6 to 12 points: Your organisation has an ethics and integrity system that should be improved in some crucial ways. (Minimum requirement)

Up to 5 points: Your organisation faces significant risks in ethics and integrity.

11. Prayer

Olaf Rehren

Lord,

We had the opportunity to meet between continents, different denominations, various responsibilities.

We thank you for giving us the strength not to give up in promoting transparency and integrity, combating corruption and not leaving us back in desperation and disillusion.

We all know that our – your – world is not a perfect one. There is so much missing, and corruption and dishonesty are quite large obstacles in our way to create a peaceful and just life for everyone.

Please give us the blessing for our work, when we get back to our daily routines and struggles, but also to our smaller or larger success.

May God bless you

With all that you need.

May God give you joy

In your heart and pour out

With might, living water over you.

God may be your protection

In all your ways

to overcome obstacles and doubts.

May all that you want to achieve

in anti-corruption and integrity

Be blessed.

Amen

12. Annexes

Annex 1: Questionnaire on the organisation’s anti-corruption system

2024

Please rate the below statements as follows:

- 0 points: not applicable, no existing in our organisation
- 1 point: somewhat implemented in our organisation
- 2 points: fully implemented in our organisation

A Risk analysis	
Risk analysis of project work	
A1	<p>Our organisation regularly conducts an analysis of the corruption risks of our project work.</p> <p>Background information: Corruption risks in terms of country, sectoral, partners and project risks are identified, analysed, listed and evaluated every year (e.g. high, medium, low risk).</p>
A2	<p>Our organisation draws consequences for the daily project work from the analysis of the corruption risks.</p> <p>Background information: Due to the identified corruption risks in the project work, the organisation takes measures to minimize them and regularly updates its anti-corruption system.</p>
Analysis of the own organisational risks	
A3	<p>Our organisation regularly conducts an analysis of organisational risks.</p> <p>Background information: In the analysis of internal organisational risks, the operational business is examined – in the field of procurement, contracts, and human resources.</p>
A4	<p>Our organisation draws practical conclusions from the analysis and evaluation of internal organisation risks.</p> <p>Background information: This risk analysis is part of a process that identifies, analyses and evaluates corruption risks, defines measures to minimize them and regularly updates the anti-corruption system.</p>
Total for A:	
B Values, principles, rules and regulations	
Values and principles of organisation	
B1	Our organisation has written down our values and principles regarding anti-corruption.

	<p>Background information: The organisation has a code of conduct that explicitly defines values and principles and that provides guidelines for all employees. This code of conduct is evaluated / reviewed every three to five years.</p>
B2	<p>The supervisory board and the organisation's management publicly present and document their position towards anti-corruption.</p> <p>Background information: The supervisory body and the organisation's management declare that they are committed to the organisation's anti-corruption policy internally / externally at least twice a year. This is also documented.</p>
<p>Code of conduct, rules and regulations rules for the implementation of values and principles</p>	
B3	<p>Our organisation has a code of conduct and implementing guidelines for the implementation of the organisation's values and principles.</p> <p>Background information: The rules explicitly address the various forms of corruption and describe processes (including reporting channels) and responsibilities (for handling corruption cases, for example). These rules also describe the position of the focal point for anti-corruption.</p>
B4	<p>Our rules are always easily accessible to the supervisory board, the organisation's management, employees, contracted staff and, if applicable, project partners.</p> <p>Background information: The rules are for all people easily / quickly available who need access. The rules are translated into several languages and can be accessed on the intranet and / or on the publicly accessible website.</p>
B5	<p>The rules are described in a clear, understandable and action-oriented manner for management, supervisory bodies, employees, contracted staff and, if applicable, project partners.</p> <p>Background information: The rules are formulated clearly and comprehensibly for all target groups. The rules can be easily understood by persons who are not familiar with the risks of corruption. They oriented towards action.</p>
B6	<p>The rules apply explicitly to all employees, the organisation's management and supervisory bodies. This is also documented in writing.</p> <p>Background information: These rules form the basis for integrity. Leadership and oversight bodies are an example of value-oriented behavior, both in words and actions, so that the rules of conduct and procedure can also be effective.</p>
<p>Total for B:</p>	

C Minimum requirements for the anti-corruption guidelines

Reference to the risk analysis

- C1 Our rules and regulations on anti-corruption reflect the most important results of the risk analysis.
- Background information:** The rules and regulations on anti-corruption mention, for example, identified key risks in processes (e.g. conflict of interest).

Zero tolerance

- C2 The rules and regulations stipulate the requirement of zero tolerance of corruption.
- Background information:** The rules and regulations fundamentally do not tolerate corruption. They offer concrete measures to be taken in the case of ethical conflicts (for example, in the case of threats to life and limb). To this end, they describe and justify exceptions to this requirement but make them notifiable.

Conflict of interest

- C3 Our organisation has rules on potential conflicts of interest that apply to employees as well as to the management and supervisory bodies.
- Background information:** Conflicts of interest arise when personal interests, family relationships, and other attachments conflict with the interests of the organisation. Conflicts of interest are defined for all hierarchical levels, examples of possible conflicts of interest are listed, and orientation for further action (ideally based on examples of desired behavior) is given.

Hospitality

- C4 Our organisation has arrangements for giving and receiving gifts to ensure that such transactions are in good faith and not a pretext for bribery.
- Background information:** The aim is to ensure that gift giving and receiving comply with organisational rules and that applicable laws are respected. The organisation may choose one of the following options: (1) There are upper limits for exchanging gifts. If gifts are accepted for reasons of courtesy, regardless of value, this should be reported. (2) Gifts are approved by a higher authority. (3) All gifts are collected institutionally and used transparently within the organisation.

Facilitation payments

- C5 Our organisation has a scheme that explicitly prohibits facilitation payments.
- Background information:** The scheme clearly prohibits facilitation payments – except in the event of danger to personal health and safety. In such cases, facilitation payments are documented.

Total for C:	
D Processes and responsibilities	
Integration of anti-corruption into the organisation	
D1	<p>The Supervisory Board actively exercises its legal responsibility to develop, introduce and re-view the functioning of the organisational anti-corruption system (e.g. through internal / external auditing).</p> <p>Background information: The Supervisory Board has mandated the development of an anti-corruption system (for example through a team of internal and external experts) and entrusted the organisation's management with the task of implementing the anti-corruption system.</p>
D2	<p>Anti-corruption is anchored structurally and personally in your organisation (for example, through an anti-corruption focal point).</p> <p>Background information: The Supervisory Board has specifically entrusted one of its members with the topic of anti-corruption. In addition, there is an anti-corruption focal point within the organisation.</p>
D3	<p>The anti-corruption focal point has a clear job description.</p> <p>Background information: The most important tasks of an anti-corruption focal point ideally include: risk analysis and evaluation; preparation / further development of the organisation's rules and regulations (including values and principles); implementation of anti-corruption processes; consulting, enforcing, monitoring and control; training of all employees (including the organisation's management and supervisory board) and, if necessary, also the project partners; communication and reporting on anti-corruption.</p>
Staff recruitment and leadership in the organisation	
D4	<p>Anti-corruption is integrated into the recruitment processes.</p> <p>Background information: In job interviews, the issue of anti-corruption is addressed, and the attitude of the organisation made clear. Values and principles as well as rules and regulations on anti-corruption are an integral part of the employment contract.</p>
D5	<p>There is a regular rotation of staff in particularly sensitive positions (internal audit, procurement, remote management). This takes place every 3-5 years.</p> <p>Background information: Responsibilities are regularly swapped. The probability of detection increases if the area of responsibility is regularly assumed by other employees.</p>

Total for D:	
E Internal and external communication	
Internal communication	
E1	<p>The Board and the organisation's management support the anti-corruption agenda at all levels of the organisation.</p> <p>Background information: Supervisory bodies and the organisation's management have repeatedly and internally / externally commented on the issues of corruption and clearly positioned themselves in the field of anti-corruption. This has happened at least twice in the last 6 months.</p>
E2	<p>There is a positive failure culture in our organisation; i.e. errors are part of the organisational learning process and thus contribute to the systematic improvement and success of the anti-corruption system.</p> <p>Background information: The organisational culture enables an open and constructive discussion of corruption cases. Reporting on corruption are responded positively; clear cases of corruption are sanctioned; the organisation's own anti-corruption system (processes, responsibilities, training, information) is analysed regularly; required changes are clearly and openly discussed and necessary reforms implemented.</p>
External communication	
E3	<p>The management has some guidelines how to react to corruption press inquiries.</p> <p>Background information: The organisation's management has issued guidelines for press inquiries on corruption cases, in which the organisation's anti-corruption system is outlined; internal contact persons are listed; and language is defined.</p>
E4	<p>The key tasks and responsibilities of the anti-corruption focal point are communicated in a clearly visible manner on our homepage and in our annual report.</p> <p>Background information: The organisation externally communicates anti-corruption. Values and principles, tasks and responsibilities of the anti-corruption focal point are online and are presented in the Annual Report.</p>
Total for E:	
F Trainings	
General training on anti-corruption	
F1	<p>There is an employee (for example the anti-corruption focal point) who is tasked with conducting / coordinating anti-corruption training sessions.</p>

	<p>Background information: An employee (such as the Anti-Corruption focal point) conducts anti-corruption training courses on his/her own or refers employees to training courses.</p>
F2	<p>Employees are regularly trained on anti-corruption.</p> <p>Background information: Anti-corruption training is a crucial element in strengthening personal and institutional integrity. Anti-corruption training can be offered separately or as part of a larger organisation value and policy training program. The training on anti-corruption takes place regularly. The content is regularly adapted to latest developments.</p>
<p>Special training on anti-corruption</p>	
F3	<p>Our organisation offers tailor-made anti-corruption training for employees in sensitive positions.</p> <p>Background information: The organisation is obligated to implement a systematic program for the systematic handling of corruption for employees in sensitive positions. It adapts its training content to the respective different risks. Sensitive positions are those in which employees are particularly exposed to corruption risks. Functions with a high risk are z. B. marketing/fundraising, personnel and contract management and project management.</p>
<p>Total for F:</p>	
<p>G Whistle-blowing system</p>	
<p>Reporting lines</p>	
G1	<p>Our organisation has provided all employees with comprehensive information on how and where they can request and receive help and advice regarding anti-corruption.</p> <p>Background information: Employees can contact a trained superior, the anti-corruption focal point, helplines or an external ombudsperson to obtain information about the organisation's anti-corruption system.</p>
G2	<p>When whistle-blowers report concerns or suspected cases of corrupt activity, our organisation has several well-known channels (e.g. Internet, telephone, personal) that are easily accessible and provide confidentiality and anonymity.</p> <p>Background information: The organisation has several different channels for reporting suspicious corrupt activities by employees and / or project partners. Clear and appropriate reporting channels and responsibilities have been established. These include both internal and external, independent channels (online reporting system / hotline / ombudsperson), including the possibility of confidential or anonymous communication between the whistle-blower and the organisation.</p>

G3	<p>The reporting channels are also available to beneficiaries.</p> <p>Background information: The reporting system is adapted to the project context, is available in all relevant languages and is easily accessible. Beneficiaries' can access more than one reporting channel.</p>
Total for G:	
H Controls	
Ad hoc and regular controls	
H1	<p>The control measures ensure the effective implementation of the organisation's rules and regulations.</p> <p>Background information: The support staff in our organisation is sufficiently qualified and properly equipped. There is a strict separation of staff working on projects and on financial reporting. The available resources correspond to the actual workload.</p>
H2	<p>There is a documented internal control system (ICS).</p> <p>Background information: The organisation has a detailed description of the ICS processes and regular ICS reporting. The organisation's management and ICS officers coordinate and monitor controls. An action plan for regular and ad hoc controls exists.</p>
Internal Audit	
H3	<p>On behalf of the supervisory bodies, the auditor prepares a risk-oriented plan that outlines who should conduct when which kind of audit of which projects.</p> <p>Background information: The analysis of the corruption risks is the basis for drawing up the audit plan. The organisation ensures that the riskiest areas are examined.</p>
H4	<p>Our organisation conducts an annual audit.</p> <p>Background information: Auditing is not only carried out in accordance with national laws. The Supervisory Board appoints an auditor and determines areas particularly to be audited. The external auditor is changed regularly (at least every five years). The auditor's recommendations feed into the organisation's anti-corruption system.</p>
Total for H:	
I Handling of corruption cases	
Protection of the whistle-blower	
I1	<p>Our organisation has formal and comprehensive mechanisms to encourage whistle-blowers to report and to protect whistle-blowers.</p>

	<p>Background information: A whistle-blower is a person who internally or externally reports misconduct of the organisation. There are various mechanisms that reduce or eliminate the fear of reporting misconduct; these include assurances that whistle-blowers will not be reprimanded; there is the possibility of anonymous reporting, or at least the obligation that those who receive a message, will ensure confidentiality of the whistle-blower's person. In addition, potential whistle-blowers should be aware that a report is being objectively reviewed.</p>
I2	<p>There is an obligation to protect the whistle-blower.</p> <p>Background information: The organisation has committed not to discriminate against whistle-blowers who report bona fide about corrupt actions. In case management, individual work steps are checked for possible negative consequences for the whistle-blower; and disadvantages are avoided as far as possible. If circumstances permit, whistle-blowers should be informed about the organisation's next steps to the extent that they can better protect themselves. Those involved in the case management strike a clear balance between the success of the investigator and the threat to the whistle-blower is made consciously and with care.</p>
Case management	
I3	<p>Corruption allegations are reported promptly, followed-up immediately, sanctioned, and uniformly documented; informants / whistle-blowers informed in a timely manner.</p> <p>Background information: Suspicious cases are reported promptly and examinations (special purpose audit, forensic audit) are initiated quickly by independent auditors. Examinations and test results are documented uniformly. There are sanctions for violations (or justified lack of sanctions). Whistle-blowers and affected persons will be informed promptly about the results.</p>
I4	<p>Our organisation documents and applies sanctions (such as criminal charges, written warnings, dismissal, reimbursement) against employees and partners.</p> <p>Background information: There are clear rules about sanctions for proven corruption cases. Sanctions can include warnings, dismissal, asset recovery. The sanctions apply uniformly; the management decides on the extent of the enforcement of the sanctions.</p>
Total for I:	
J Evaluation and reporting	
J1	<p>Our organisation has a clear, well-articulated plan to further develop anti-corruption over a period of time (anti-corruption agenda) – with clear responsibilities, tasks and deadlines.</p> <p>Background information: The organisation has an anti-corruption agenda (annual plan), which is also monitored on an ongoing basis by the Supervisory Board, the organisation's management and / or the anti-corruption focal point.</p>

J2	<p>The case management is regularly evaluated with regard to the source of information, forms of corruption, and implemented sanctions – to the further develop the organisation’s anti-corruption system.</p> <p>Background information: The case management is evaluated regularly; the results feed into the further development of the organisation's anti-corruption system (i.e. into the risk analysis, rules and regulations, processes and responsibilities, internal and external communication, training, controls and case management). Regularly a "lessons learned" meeting is organised.</p>
J3	<p>Employees are regularly informed about the results of cases.</p> <p>Background information: Transparency is an essential element to further develop anti-corruption in the organisation. Feedback to employees encourages them to actively report cases and assist in the further development of the anti-corruption system.</p>
<p>Total for J:</p>	

Scoring

	Total points
Prevention	
A Risk management	8/
B Code of conduct and guidelines	12/
C Minimum requirements for the guidelines	10/
D Processes and responsibilities	10/
E Internal and external communication	8/
F Trainings	6/
Total Prevention	54
Detect	
G Whistle-blowing	6/
H Controls	8/
Total Detect	14/
React	
I Handling of corruption cases	8/
J Monitoring and evaluation	6/
Total React	14/
Total	82/

Classification

Over 70 points: Congratulations! Your organisation has a functioning anti-corruption system that is constantly further developed.

Up to 60 points: Your organisation has a good anti-corruption system, which can still be improved in some ways.

Up to 45 points: Your organisation has an anti-corruption system that should be improved in some crucial ways. (Minimum requirement)

Up to 30 points: Your organisation has significant risks in the area of anti-corruption.

Annex 2: Identifying and analysing corruption risks

1. What are key corruption risks you are facing?

2. What kind of risks are there?

Type of risks	Examples
Country risks	
Sectoral risks	
Partner risks <ul style="list-style-type: none"> • category 1: Partner with elaborated anti-corruption system • category 2: Partner with an anti-corruption system • category 3: Partner with anti-corruption practices • category 4: Partner with room for improvement 	
Organisational risks	

Type of risks	Examples
<ul style="list-style-type: none"> • Orgranisational culture • Rules and regulations • Procedures and responsibilities • etc. 	
<p>Project risks</p> <ul style="list-style-type: none"> • Embezzlement • Fraud • Bribery • Nepotism • Etc. 	
<p>Risks in the cooperation with the donor</p>	
<p>Other risks</p>	

3. What is the probability of occurrence and the possible damage the three most important risks might cause?

Which risk?	probability of occurrence <i>low/medium/high</i>	possible damage <i>e.g. financial, organisational, reputational damage</i>
Risk 1:		
Risk 2:		
Risk 3:		

Annex 3: Action plan: Anti-Corruption in our organisation

1. Please name the three most important corruption risks in your organisation.

High risk 1

High risk 2

High risk 3

2. What does your organisation already do to minimise our risks? Please identify three high risks. Write to each risk at least 1 example what your organisation does to minimise the risks.

Key corruption risks	Activities already undertaken to mitigate the risk	Further activities to be undertaken
High risk 0: <i>e.g. no policy for gifts</i>	<i>e.g. oral briefing of staff members by head of organisation about zero tolerance against corruption, gifts above xxx Euro must be submitted to human resources</i>	<i>e.g. partners are to be briefed: no hospitality and gifts during visits from our organisation</i>
High risk 1:		
High risk 2:		
High risk 3:		

3. Based on the results of the self-assessment tool, which steps you would like to undertake in next 12 months to anchor anticorruption more firmly in your organisation?

Please describe in detail:

- a) What are concrete next steps?
- b) Who is responsible for this?
- c) What is the timeline?
- d) What are concrete results?

Missing element	Concrete activities to minimise the risk	Responsible person for implementing the activity	Responsible person for supervising the implementation	timeline	result
<i>e.g. no anticorruption position in our organisation</i>	<i>e.g. provide job description for the anticorruption position, identify person, allocate time and budget</i>	<i>e.g. human resources and finances</i>	<i>e.g. head of organisation</i>	<i>e.g. at the end of month 3</i>	<i>e.g. anticorruption position introduced in our organisation</i>

Annex 4: Further readings

Transparency International Germany

- [Leitfaden](#) zur Selbstbewertung der Antikorruptionssysteme in nicht-staatlichen Entwicklungsorganisationen
- Guidelines for self-assessment of anti-corruption systems in non-governmental development organisations (attached in the email sent around)
- [Global Corruption Barometer](#)
- [Corruption Perceptions Index 2024](#)
- [Video](#) on the Corruption Perceptions Index
- [Glossary](#) on corruption

Risk Analysis

- U4: [The basics of corruption risk management](#): A framework for decision making and integration into the project cycles.
-
- Global Compact: [A Guide for Anti-Corruption Risk Assessment](#)
- Ricardo Wilson-Grau: Managing Negative Risks – A [Tool](#) for Civil Society Actors, © Novib 2004.
- Treasury Board of Canada: [Integrated Risk, Management Framework](#), 2001

Integrity Management

- Bartosz Makowicz (ed.): [Yearbook 2023 for Global Ethics, Compliance & Integrity](#), 2023 Edited Collection, 542 pages
- Phillippe Montigny: Ethics and Compliance. The Revolution Ahead. in: Makowicz (2023), p. 288ff
- Barbara Killinger: Integrity – Doing the right thing for the right reason, McGill-Queen’s University Press, 2017
- Simon L. Dolan and Yochanan Altman: [Managing by Values](#): The Leadership Spirituality Connection
- Joan Elise Dubinsky and Alan Richter: [Global Ethics & Integrity Benchmarks](#) (GEIB), new third edition, 2020 – tool for helping organisations assessing and measuring their progress in making a formal and tangible commitment to ethics and integrity in the workplace.
- U4: [Overview of integrity assessment tools](#)

Church-based organisations' approach to integrity and anticorruption

- [Bred for the world](#)
- [Caritas international](#)
- [DanChurchAid](#)
- [Kindermissionswerk](#)
- [Kindernothilfe](#)
- [missio Aachen](#)
- [Misereor](#)

Further readings

- [Globethics](#) is an international non-governmental organisation, working for ethical leadership through higher education and global engagement.
 - The [Globethics Library](#) is the world's leading open online library aimed at providing quality resources in the field of ethics, higher education, policy engagement, and ethical leadership.
 - [Globalance towards a New World Order](#). Ethics Matters and Motivates. Handbook with 250 Graphs. 2nd Enlarged Edition
 - [Corruption-free Religions are Possible](#). Integrity, Stewardship, Accountability.
- Patrick S. Renz et al.: Integrität im Management Alltag – Ethische Dilemmas im Managementalltag erfassen und lösen, 2014
- [Sustainable Development Report 2024](#)
- Weltethos-Institut: [Good leadership and ethical dilemmas](#)

13. Whom to contact?



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