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**"Putting an Accountability and Oversight System into Practice in Development
Activities:  Challenges and Opportunities"**


**Workshop on Regaining Citizens Trust:
the Role of International Donors**


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[1]The opinions and views presented in this paper are those of the author and not those of the
United Nations Development Program.

*"I solemnly declare and promise to exercise in all loyalty, discretion and conscience the functions entrusted to me as an international civil servant of the United Nations, to discharge these functions and regulate my conduct with the interests of the United Nations only in view, and not to seek or accept instructions in regard to the performance of my duties from any Government or other source external to the Organization. I also solemnly declare and promise to respect the obligations incumbent upon me as set out in the Staff Regulations and Rules."* **The United Nations Declaration**

## Introduction

During the last two decades, the international donor community (bilateral and multilateral) has placed greater emphasis on the need to fight corruption as an important part of their development agenda and lending strategies. Growing awareness of corruption has influenced the rhetoric and some actions of many governments around the world. It is more common today for candidates to include anti-corruption slogans and for governments to propose anti-corruption strategies. Similarly, civil society organizations (CSOs), non-governmental organizations (NGOs) and the media have been increasingly active in promoting transparency, lobbying for reforms and informing citizens.

Two decades ago, multilateral and bilateral donor organizations and international financial and development institutions did not explicitly recognize corruption as a major problem of governance and development that required strategic programmatic interventions. As the Inter American Development Bank (IDB) acknowledged, "the word corruption was virtually unprintable in official publications.[2] Much has changed since the 1990s, when the issue of corruption began to get focus from donors. Since then, national strategies to promote transparency and accountability have become more institutionalized in many countries that were recipients of donor assistance and more political and policy spaces have been opened to design anti-corruption policies and initiatives. Moreover, many countries signed and ratified regional and global conventions against corruption and became formally committed to introducing reforms to control and fight corruption.

The efforts of the last two decades by donors are beginning to show some small but significant results. Corruption, today, is broadly recognized as a critical governance and development problem for many countries. There are numerous studies and analysis that have yielded vital data and information, which not only has greatly enhanced the understanding of the nature, causes and consequences of corruption and the formulation of anti-corruption strategies, but also are helping to provide evidence to analyze the effectiveness of donor support and of government initiatives.

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[2]Raphael Di Tella and William D. Savedoff. *Diagnosis Corruption. Fraud in Latin America's Public Hospitals*, Washington, D.C: Inter American Development Bank, 2001.

In addition to countries' growing commitments to combating corruption, civil society organizations have also organized at the national and local levels to mobilize key sectors of the society, encourage citizens to get involved in government oversight and to advocate in favor of reforms to fight corruption. This has contributed to raise awareness and reduce tolerance for corruption. Today, corruption is increasingly perceived as a problem that can be discussed, confronted, and reduced, rather than as a cultural trait to be accepted with resignation.

The international donor community and national, regional and international NGOs have come to share a basic understanding on how to define corruption. There is wide consensus that corruption is not only a matter of culture, but also of opportunities and incentives that are directly related to the quality of democratic institutions. As such, corruption is now considered a problem of governance, and not necessarily a product of culture, as it has been suggested.[3]

A key lesson emerging from these two past decades is that while donors encourage and supported different approaches and thematic entry points (i.e., legal, economic, political, local, national), there is a generalized agreement that corruption needs to be combated through a systematic long-term and multi-pronged approach. Another key lesson is that while emphasis on enforcement is important, prevention also can improve public sector management and strengthen control institutions. Moreover, it has become even clearer that any strategy to fight corruption must include citizen participation, and nurturing political will through the identification of "champions of reform" and the strengthening of broad anti-corruption coalitions.

Over the past two decades, multilateral organizations and the international donor community have financed a wide variety of anti-corruption programs in many countries around the world. Some were geared at improving public sector management (integrated financial management systems, civil service reforms, introduction of information and communication technology in government, modernization of tax administration and customs agencies), others at promoting greater accountability and transparency in government (access to information legislation, judicial reforms, procurement reforms, training prosecutors, strengthening civil society organizations, training journalists).

At the same time, during this past two decades, donor have also been forced to "walk the talk," and demonstrate explicitly that transparency, accountability and anti-corruption are integral elements in their respective organizational structures. Thus today not only the development work has become increasingly risky, complex and is done in more

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[3]For a discussion of the linkage between corruption and culture see, Seymour Martin Lipset and Gabriel Salman Lenz, "Corruption, Culture, and Markets." In L. Harrison and S. Huntington, eds. *Culture Matters*. New York: Basic Book, 2000 (pp. 112-124); and Daniel Treisman. "The Causes of Corruption: A Cross-National Study." *Journal of Public Economics*, 76, 3 (1998).

challenging environments than just a decade ago, but also donor are being pressure to put in place and implement accountability and oversight systems in their development activities. This trend is even more poignant in the area of democratic governance, and in particular in the support and assistance that donors provide in the area of transparency and anti-corruption.

It is clear that to meet today's most pressing global challenges there is an urgent need for public, private and social institutions to restore trust in their roles and mandates. To do so, not only it is important to act globally, but also to think in more effective innovative actions. The levels and forms of corruption and anticorruption activities vary considerably from country to country. The situations depend on several factors: the political will of local leaders, the degree of interest and participation of citizens, expectations concerning the delivery of public services, and the degree of capacity government institutions to design, implement and monitor public policies and services.

In that dynamic and more complex context, the need for stronger oversight and accountability at the United Nations Development Program (UNDP) and other donors has become even more important. Working with United Nations organizations and other implementing partners, UNDP through global, regional and country programs is accountable to program countries, including project beneficiaries, as well as to an array of donors. In this context, accountability is not just about what donors deliver, but also how they deliver and the way risks are managed.

This paper will briefly focus on highlighting the accountability tools, policies and principles that should guide the development work, and how these can be put into practice both in project implementation and stakeholder engagement. The first part of the paper will have three key objectives:  1) To reflect on what it means to be accountable in an international organization such as the UNDP; 2) to examine the principles and foundations as basis of an accountability culture, and to understand the role each actor plays in shaping the culture; and 3) to briefly explain the UNDP Accountability System and understand its applicability and challenges in reality.   The second part of the paper will provide a reflection on the main opportunities and challenges for donors to promote transparency and accountability activities.

**Putting an Accountability and Oversight System into Practice in Development Activities: the UNDP Experience[4]**

As the development/governance/anti-corruption work has become increasingly risky, complex and challenging, the need for stronger oversight and accountability in UNDP

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[4]Based on Executive Board of the United Nations Development Programme and of the United Nations Population Fund, "The UNDP accountability system Accountability Framework and Oversight Policy,"2008.

and other donors has become even more important. UNDP therefore recognizes the increased international focus on accountability within the evolving aid and development environment. Working with United Nations organizations and other implementing partners, UNDP through its global, regional and country programs has to be accountable to country programs, including project beneficiaries, as well as to donors. It is for this reason that UNDP places accountability and transparency at the forefront of its activities.

UNDP operates in a decentralized approach, to allow country offices to work with government counterparts to find, lead and own solutions to global, national and local development challenges. This also includes the building and development of relevant national capacity. Therefore commitments are operationalized at the country level through development activities, project boards and country office management systems; and at the corporate level, through its corporate management system and its accountability to the Executive Board.

Accountability has always been embedded in the structure of UNDP and its operational procedures. While commitment to accountability has not changed, the context has been dynamic, and the formulation, application and enforcement of the principle of accountability have evolved. UNDP has therefore established an organizational accountability system to support increased transparency, clarity and alignment of all organizational activities, in accordance with the guidance provided by international practice, standards and new institutional systems.

The UNDP accountability system is composed of an accountability framework and an oversight policy. The accountability framework underscores the commitment of UNDP to results and risk-based performance management, as well as the shared values and culture of accountability and transparency. The oversight policy of UNDP includes the organization of independent internal and external oversight to provide assurances to the Executive Board and the Administrator that functional systems of internal controls are in place, including evaluation of the policy framework, efficient utilization of resources, and adherence to professional and ethical standards in UNDP. This is still a work in progress, and the idea is to continue to build it and leverage relevant lessons learned from its own experience and those of other international organizations.

### The 6 Guiding principles of Accountability

Guiding principles are at the core of the accountability system and provide the basis for implementing accountability policies, processes and tools. The 6 Guiding principles are:

1. *Mutual accountability and clarity of organizational responsibility*. UNDP, as well as implementing partners and program country governments, have distinct responsibilities for delivering on their respective obligations.

2. *Alignment with corporate goals and accountability*. Managers are accountable for achieving corporate goals across units, irrespective of their functional positions.
3. *Formal and consistent delegation of authority*. Authorities, responsibilities and accountabilities are clearly defined, formally delegated and systemic. This includes ensuring segregation of duties so that key duties and responsibilities in authorizing, processing, recording, and reviewing official transactions are segregated among staff.
4. *Risk and cost-benefit considerations in decision-making*. Risks should be identified and managed responsibly. By taking into consideration the proportionality between the cost of a process, including the cost of managing risk and the value of the intended result, limited administrative resources can be directed towards the issues of highest priority and potential value.
5. *Reliable and verifiable performance monitoring and reporting.* Responsible parties must disclose their performance through adequate, regular reporting on results, with timely accounts and reliable financial and substantive reports. Documentation must be clear and readily verifiable.
6. *Highest standards of personal integrity (self-attestation and ethical conduct).* The exercise of authority by managers relies on the principle of self-attestation. For example, the manager submitting the results of a procurement process for approval is, by doing so, attesting that funds are available and that the procurement is relevant to project objectives. Individuals declare potential conflicts of interest according to ethical standards.

### *Ten Elements of UNDP Accountability Framework*

The accountability framework underscores the importance of clear elements of stakeholder and managerial accountability. These are discharged through a precise articulation of roles, responsibilities and authorities. The ten elements are:

1. *Planning and strategic direction*. The Administrator is accountable for providing organizational vision and direction following consultations with the Executive Board. This is operationalized through a strategic plan and its supporting global, regional and country programs and management work plans.
2. *Policy and program* refers to the clear program operations policies and procedures necessary to implement approved programs and work plans, including the stewardship and monitoring of resources provided to UNDP global, regional and country program, as well as programs of other UN agencies.
3. *Results and performance* refers to managerial responsibility to deliver on the performance targets articulated in the development results framework and the results-based budgeting framework.
4. *Partnership management* refers to effective partnership with development partners, including program governments, donors, civil society, and other UN

organizations responsible for contribution to national development goals and priorities in countries where UNDP operates.

5. *Stewardship* refers to the need for managers to demonstrate proper stewardship of resources entrusted to them by ensuring clarity of roles and responsibilities and authorities and implementing integrated monitoring, and controls systems in the office.

6. *Values and culture* refers to management efforts to set examples in leadership and in promoting the highest standards of ethical values, consistent with the United Nations Charter, and a culture of accountability and transparency.

7. *Risk management.* At all levels of the organization, risks are identified, risk profiles are maintained, and management responses are prepared and monitored as an integral aspect of operations.

8. *Quality assurance* refers to managerial efforts to establish quality assurance processes in programmatic and operational matters, including commissioning country-level evaluations, as well as the conduct of practice policy and knowledge product reviews.

9. *Learning and change management* is a key aspect in that managers are expected to review results of independent and/or internal management reviews and make specific efforts to apply lessons learned and manage change. At the organizational level, it refers to a systematic approach to knowledge management and applying lessons learned from the programmatic evaluation of global, regional and county programs as well as audits.

10. *People* refer to the commitment of management to developing staff and encouraging their professionalization while making efforts to provide the best possible work environment.

### *Monitoring mechanisms of UNDP accountability*

Monitoring is an essential management function to verify the achievement of results and assess performance based on verifiable data. Monitoring has to be thought as a continuous function that aims to provide management with indications of the quality, quantity, and timeliness of progress towards delivering intended outcomes and outputs as a basis for reporting to stakeholders as appropriate. It includes the monitoring of compliance with UNDP regulatory frameworks, policies and procedures.

Effective monitoring depends upon availability of the necessary policies, procedures, tools and skills to achieve individual, unit-level and organizational results. Monitoring allows managers to address recurring and systemic issues and to incorporate lessons learned into future activities. In the UNDP context, the directors of regional bureaus are accountable to the Associate Administrator for monitoring the performance of the respective country offices and taking steps to address recurring programmatic and operational issues.

**Integrated Approach of the Accountability System**

The UNDP accountability framework includes four integrated facets:

1.  *Organizational accountability*. As an organization, UNDP (through the Administrator and the Associate Administrator) is accountable to the Executive Board for the direction of management and for the outputs of programs at the country, regional and global levels, as approved by the Executive Board. UNDP must monitor and report on the indicators and targets outlined in its strategic plan.

2.  *Coordination accountability*. The coordination accountability of UNDP is articulated in its strategic plan. In this context, there is a continuing process of adjustment in the management role to the evolving needs of Member States and the UN system to work more effectively and efficiently in delivering development results. As manager of the resident coordinator system, UNDP leverages its assets, experience and financial resources to strengthen overall UN effectiveness, efficiency, and coherence.

3.  *Programmatic accountability*. The programmatic accountability of UNDP is articulated in its strategic plan, which states: "…UNDP continues to provide policy and technical support by working on and advocating for the multisectoral challenges of poverty reduction and HIV/AIDS, democratic governance, crisis prevention and recovery, and environment and sustainable development. UNDP work in these areas, and in promoting gender equality and women's empowerment, supports program countries in strengthening their own capacities to design and implement development strategies that reflect specific national circumstances and national objectives, within the overall framework of the internationally agreed development goals. This work is strategic, integrative and aimed at strengthening national capacity. It is undertaken jointly with governments, in partnership with UN organizations, civil society and the private sector, and with the support of donor countries and international and regional financial institutions.

4.  *Staff accountability*. Based on the concept of mutual accountability, managers are to provide adequate resources and appropriate tools, and delegate appropriate levels of authority to staff. In order to achieve objectives and results, staff utilize these resources, tools and authority in the most effective and efficient manner, in accordance with the regulatory framework of UNDP. Staff must take personal steps to be informed of organizational policies, procedures and standards defined by the organization. It is the duty of the individual staff member to exercise defined

responsibilities appropriately, with a clear understanding of the consequences, and to explain and justify to the official who conferred the authority the results achieved and the manner in which the authority was exercised. Individuals (including managers) in UNDP are accountable to the organization for expected ethical and professional conduct and to their managers for how they discharge the authority delegated to them in delivering agreed performance results and budgets.

Government counterparts participate directly in the monitoring of UNDP activities at the relevant project and program boards, meeting regularly with project and program staff to review results achieved, commission decentralized evaluations, analyze the recommendations of evaluations, and take decisions on future actions. The standard basic assistance agreement, the country program document and the country program action plan are the key instruments of programmatic accountability between program countries and UNDP.

At the corporate level, accountability and reporting are based on country- and headquarters-level results and are achieved through unit-level work plans, contributing to the development and institutional results frameworks while addressing national development goals and priorities. Individual units map their expected development and management results to the corporate results outlined in the frameworks. The frameworks serve to sharpen the focus and facilitate corporate reporting on the UNDP contribution to development results while the UNDP offices select the results that are most relevant to their particular context.

UNDP has undertaken several initiatives to further strengthen its accountability and transparency system within the context of its decentralized structure. These include:

• *Integrated financial resource framework.* To link between strategic priorities and the resources required to achieving them.

• *Strengthening the resident coordinator system.* To invest in the implementation of joint programming and joint funding initiatives such as the Multi-Donor Trust Funds (MDTF).

• *Processes and tools for enterprise-wide risk management.* These are integrated into one comprehensive system, enabling the organization to identify, prioritize and manage risks from all sources so as to inform management decision-making, serve our partners and achieve development results.

• *Investing in staff professional programs.* To continue to build baseline capacity through staff certification program in the core areas of project, procurement, financial and human resource management.

- *Regular review of policies and guidelines on roles, responsibility and accountability*. Key milestones in this area include the formalization of the UNDP internal control framework in 2005, the launch of the online program and operations policies and procedures, and thematic and programmatic evaluation guidelines and standards adopted by the United Nations Evaluation Group.

- *Fact based monitoring mechanisms in UNDP*. Key milestones include institutionalization of the UNDP country scans and quarterly regional bureaus management reviews to address key aspects of UNDP performance, including audit, evaluation, and programmatic, financial and procurement management.

- *Independent Audit Advisory Committee*: Established in May 2006, the five members of this Committee are individuals with deep and complementary professional backgrounds and expertise.

- *Head of the Ethics Office.* Established in 2007. Key milestones in this area include the establishment of a confidential hotline for reporting wrongdoing, including workplace harassment, sexual harassment, and abuse of authority, the formalization of the legal framework for non-compliance with UN standard of conduct, clarifying protection, policy and procedures against retaliation; the dissemination of information regarding disciplinary cases involving UNDP; the established grievance procedures outside formal channels through the Office of the Joint Ombudsperson; and the institutionalizing a mandatory code of conduct/ethics training for all staff.

In addition, the integrated approach also includes oversight functions and activities, constitutes a set of activities in which independent internal and external bodies provide assurances to the Administrator, the Executive Board and other stakeholders that there is a functional, effective system of internal controls in place. The oversight function has traditionally been compliance-based with respect legislative and regulatory frameworks. The scope of oversight has been expanded over time beyond compliance with the regulatory framework to include evaluation of the policy framework, efficient utilization of resources, and adherence to professional and ethical standards. This also acts as deterrence to fraud and malpractice.

More recently, in September 2010, another important element was added to the accountability system and was made and integral part. The MDTF Gateway as a new tool for reporting, transparency and accountability. Donors/development partners, participating UN organizations and governments would benefit from this new tool. By providing real-time financial data from the UNDP Atlas system, the GATEWAY offers full transparency regarding the funds administered by the MDTF Office: partners are now

able to see information on where, to whom and how much has been contributed globally to Multi-Donor Trust Funds (MDTFs) and Joint Programs (JPs) and the related activities being implemented and results achieved; UN agencies can access global information about their resources, activities and initiatives taking place at the country and global levels under MDTFs administered by UNDP; and governments can track contributions, implementing UN Agencies and activities being implemented by the UN system within their countries in one location. Furthermore the GATEWAY gives access to progress reports and related documents.[5]

Similarly, in order to assist Country Offices in moving towards higher accountability, transparency and results orientation and in assessing different aspects of accountability a web-based tool – the Accountability Barometer was developed.   It gauges accountability as it relates to some of the key dimensions of daily programmatic and operational realities with regards to clarity of roles and responsibilities, it performs the appropriate checks and balances and performance evaluation and feedback mechanisms.

The Barometer, is broadly based on the Accountability Framework, and is specifically designed to support the work of UNDP at the country level.  It can be use by both management and staff.   While the Barometer is not prescriptive, it provides inputs to encourage discussions and dialogue about how to strengthen accountability.   The Barometer includes several key questions organized along the four principle dimensions of the Accountability Framework.

**Principles and Attributes of Effective Oversight**

*Delegation of authority*: While the Administrator is responsible and accountable for all phases and aspects of UNDP financial activities, that authority may be delegated.

*Risk assessment and management*. Management is responsible for continuously monitoring and reviewing changes in the environment, as well as analyzing progress and constraints in achieving results.

*Continuous improvement and lessons learned*. Oversight processes help identify ways to make business processes more efficient and effective through improved performance and coherence within the UN system.

*Single audit principle*. The external auditor of UNDP – is solely responsible for the conduct of audits of UNDP. BOA retains the exclusive right to carry out an external audit of the accounts and financial statements of UNDP. If special reviews are required, the Executive Board may request the external auditors to carry out specific examinations and issue separate reports on the results.

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[5] See web site at http://mdtf.undp.org/

*Financial disclosure*. In accordance with regulations, UNDP staff members meeting the criteria for disclosure have an obligation to file annually the proper financial disclosure statement.

*Institutional arrangements (independent external and internal oversight).* Oversight includes: (a) measures taken to ensure that all program activities and organizational units are subject to independent oversight in accordance with professional standards and best practices; (b) the results of independent oversight work communicated to the relevant and concerned parties regularly as prescribed, exercising mutual accountability in performing their roles; and (c) management action taken to implement oversight recommendations. Oversight is organized institutionally through: (a) independent external oversight (UN Board of Auditors, Joint Inspection Unit and the Audit Advisory Committee); and (b) independent internal oversight (Office of Audit and Investigation, Evaluation Office and Ethics Office).

## Opportunities and Challenges for Donors to Promote Transparency and Accountability Activities

Donors have taken a dual role in promoting governance and development. They facilitate much needed reforms that contribute to increased transparency and accountability. But in other cases, they have an enormous challenge to prevent resources and assistance to fall vulnerable to corrupt practices. The current situation demands that donors institute tighter internal controls and ensure greater participation for civil society in decision making and in monitoring development assistance. Also, as resources become scarcer new ways to select where and how to provide support need to be developed. While no system has proven to be full proof, many international development institutions have launched major initiatives to increase the transparency and effectiveness of their policies and programs, enhance their corporate accountability and put in place formal performance measurement systems.

In that context, where the dynamics of support to anti-corruption activities, is still changing, there are many opportunities to continue strengthening accountability systems. For example, donors need to set an example for governments and civil society organizations and publish cases. Over the past five years, many international donor organizations such as the World Bank and the Inter-American Development Bank (IDB) have been more forthcoming in publishing cases and informing the public about the consequences. The UNPD has been also doing that since 2001, focusing in cases which resulted in the imposition of disciplinary sanctions or in administrative measures taken further to an investigation and/or a disciplinary process. Disciplinary proceedings within the United Nations system are administrative, not criminal, in nature. However, where criminal charges are brought against a staff member, UNDP may provide local authorities with relevant information, in consultation with the Legal Support Office.

The Office of Audit and Investigations (OAI) is responsible for investigating all allegations of wrongdoing and investigation reports issued by OAU are forwarded to the Legal Support Office for further action. For example, according to a report covering the period from March 2009 to February 2010, OAI referred 36 reports concerning staff members and eight reports concerning independent contractors. Out of a total of fifty cases handled by the Legal Support Office, during this period and including sixteen cases which were initiated in the previous year and continued to be dealt with during the period under review, nearly 50% of the cases resulted in the issuance of charge letters, of which 71% were completed and of these 88% resulted in the imposition of disciplinary measures. Due to the seriousness of the misconduct, in 20% of the disciplinary imposition cases, the outcome was summary dismissal or the separation from service of the staff member.

Where the investigation reports did not give rise to charge letters, administrative action was taken. Seven investigation reports resulted in notes to the official status file, as the concerned individuals were no longer staff members. Five written reprimands were issued to existing staff in light of the performance issues raised. One investigation report resulted in the recovery of undue payments made to a staff member. Nine cases which gave rise to a disciplinary measure were appealed before the UN Dispute Tribunal. One case has been referred to mediation, and the remaining eight are still pending before the UN Dispute Tribunal.

Beyond publishing and taking action, more needs to be done collectively by donors to set new accountability standards for themselves and partners, both governmental and non-governmental. During the past decade, most international development institutions have launched major initiatives to increase the transparency and effectiveness of their policies and programs, enhance their corporate accountability and put in place formal performance measurement systems. These efforts are a direct response to external and internal factors and present both opportunities and challenges. Donors have gradually but steadily reduced their support to anti-corruption activities, in countries that may still need some support. The current situation also offers an opportunity to review and evaluate the efficacy of traditional approaches, and search for new and innovative interventions.

Improved donor coordination of anti-corruption programs are a key element at the current stage. For the same reasons the UN agencies must coordinate their programs, donors need to sit together and share the donor burden of assisting countries to address their accountability and transparency problems and challenges. In as much as the problem in many countries is still systemic in nature, donors do not often respond to the problem systemically. Donors' engagement is on a piecemeal basis, such as working on political party finance issues or e-procurement or strengthening civil society groups in monitoring and social auditing activities. Regular, periodic donor meetings to focus on corruption (or transparency and accountability) issues and programs would benefit the host countries

and the donors alike. Too few of these meetings are actually held on the bilateral, regional and/or global levels.

Given all these, the opportunities and challenges ahead do not reside only with donors, or with increase participation of citizens and/or civil society organizations. While it is important to regain trust in the work donors promote, this is only one part of a package. Anti-corruption and transparency programs funded and supported by donors are not effective only because they fail to ensure accountability, oversight and transparency, but because some of those initiatives make the wrong starting assumption: that progressive change consists in, and can be achieved through, strengthening the so-called anti-corruption institutional infrastructure and blindly supporting civil society organization. The key to making progress in the short-to medium term may not be direct external intervention to orchestrate and support anti-corruption reform, but more indirect strategies to shift or influence the incentives and interests of national actors, both governmental and non/governmental. After all corrupt practices in any organization -- an international donor, a government agency or a civil society organization, are as much a product of a rational behavior that responds to incentives.[6]  As such, they thrive where the opportunities for corrupt behavior are high, the probabilities of being caught are small, and the consequences for illicit behavior are low or nonexistent.

The reality is that in the next few years, this shift towards more accountability and transparency of donor organizations will be a process that requires collaboration across the donor community, as well as within the potential recipient and/or beneficiary countries. In addition, the rules and engagement, the norms and standards, the systems of incentives, information and approaches will have to be reviewed. In addition to the regional and global anti-corruption conventions that are already reference points for action, other key conventions such as the Paris Declaration and the Accra Agenda for Action can become strategic instruments. Benchmarks, such as the Millennium Development Goals, can also provide a sharper focus and an unmistakable challenge to international efforts to strengthen transparency and accountability.

There is a need to capture the useful innovations that have arisen from donor efforts to be more accountable and transparent, as well as enhancing effective collaboration among the international community, governments and civil society. The efforts in supporting anti-corruption improvements and addressing transparency and accountability needs have been important but remain partial. Progress has been made in improving donors' accountability and transparency, but such efforts needs to continue to expand to governments and civil society organizations.

While countries increasingly speak about achieving results and that donors be more transparent and accountable, there is no standardized framework for them or for donors to

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[6](Klitgaard, 2004); (Kaufmann 2003); and Transparency International, *Sourcebook, 2000*. London: TI, 2000.

evaluate the workings of their systems or the progress that has been made to achieving better performance. In sum, the current juncture offers a unique opportunity to create a platform that could serve as a common point of dialogue between government, civil society and donors, and among donors, that would assist in managing the future anti/corruption efforts.  Moreover, a common standard of measurement might be needed, which would allow for the measure of the impact of donor support with the measures of global policy benchmarks, like regional and global anti-corruption conventions.

The proposed approach could represent a significant evolution of support to countries that can be characterized as moving from systems of accountability and transparency to accountable and transparent action.  Further dialogue with partner countries, civil society and donors has to take place. In this line, critical challenges remain for countries, donors and civil society.   For example, deepening implementation of accountability and transparency system among donors; tailoring integrated approach to meet country needs – an issue that entails reducing and streamlining isolated work to eliminate duplication and encourage coordination and articulation; the establishment of effective structures for donor collaboration; and ensuring a credible assessment of anti-corruption performance for donors to focus on their own accountability and transparency needs, as well as those of the countries.