Corruption, anti-corruption and illicit financial flows

Annotated bibliography

March 2020

Contents

1. Introduction

Overview

This annotated bibliography accompanies the ICAI **information note** on Mapping the UK's Approach to Tackling Corruption and Illicit Financial Flows, produced for the International Development Committee (IDC) in the UK Parliament. We have provided a fuller bibliography than we would generally for an information note because this note was originally commissioned in 2019 by the IDC to inform their inquiry into Sustainable Development Goal 16[1]. The annotated bibliography provides an update on key research on corruption and illicit financial flows (IFFs) that has emerged since the publication of the DFID evidence paper on corruption in 2015.[2] It will enable readers of the information note to delve more deeply into ongoing scholarship and debates related to corruption and IFFs that the note by its nature cannot explore in detail.

Approach

This annotated bibliography is based on a rapid survey of academic and grey literature on corruption, anti-corruption and IFFs with a focus on sources published from 2015 onwards. However, it also incorporates substantive pre-2015 research publications that have been referenced in the ICAI information note so as to provide readers with more detail on the content of those references.

The information note and this annotated bibliography both follow Transparency International's definition of corruption as the misuse of resources or entrusted power for private gain,[3] and understands it as a complex, dynamic, and multifaceted phenomenon that involves a multiplicity of practices and actors, both domestic and international/global. In keeping with the information note, this annotated bibliography also understands illicit financial flows as occurring when money or capital (whether legally or illegally earned) is illegally transferred between countries.[4]

Sources were compiled in two stages:

The **first stage** sought to collate a significant sample of the most substantive literature published on corruption, anti-corruption and IFFs from 2015 onwards. This process was informed by consultation with well-recognised researchers and scholars working on corruption and IFFs,[5] and led to the collation of around 1,000 sources.

A **second stage** then focused on organising literature collated into categories/themes that reflect the most salient areas of debate, scholarship and engagement in topic areas of relevance to the information note. The categories that feature in the table below were selected following review of the themes covered in the sources collated; identification of those themes that seem most salient and relevant in informing ongoing debates on corruption and IFFs; usefulness for the information note and discussion with those consulted during the first phase of compilation.

Between ten to 12 annotated sources have been included in each category, while other relevant references have been included in a list of suggested further readings under each heading. Those sources that have been annotated were selected based on their relevance, the number of citations they have received in the literature and the standing of the journals in which they have been published. Publisher or author summaries have been included where they capture the main arguments, findings and/or insights of a given publication. Where this has not been the case, summaries have been written for that purpose.

---

[1]   UK Government support for SDG 16 inquiry launched, Parliament.gov.uk, 23 July 2019, link.
[2]   Rocha Menocal, A. et al. (2015) Why corruption matters: understanding causes, effects and how to address them. DFID, January, link.
[3]   Transparency International. Anti-Corruption Helpdesk, link.
[4]   Fontana, A. and Hearson, M. (2012). Illicit financial flows and measures to counter them. (U4 Brief No. 9). U4 Anti-Corruption Resource Center, Bergen.
[5]   Recommendations on literature sources were provided by Jason Sharman from the University of Cambridge, Nieves Zúñiga from Transparency International, Paul Heywood from the University of Nottingham, and Sandra Sequeira from the London School of Economics. A key resource was a bibliography on corruption and anti-corruption compiled by Matthew Stephenson from Harvard Law School. Alina Rocha Menocal from the Overseas Development Institute provided overall guidance and quality control and reviewed earlier versions of this document.

Based on time and resources available, this annotated bibliography does not intend to be exhaustive, systematic or definitive in terms of the relevance of categories featured. The identification and selection of relevant sources and how these are categorised must remain subjective to some degree.

The table below summarises the topics covered within the annotated bibliography.

Topic	Sub-topics
Corruption	• General overview of corruption, covering key themes including conceptualisation, causes and effects of corruption. • Keywords include: causes of corruption; grand corruption; effects of corruption.
Anti-corruption	• Overview of anti-corruption, covering measures, policies, and strategies for controlling corruption. • Keywords include: anti-corruption policy; support to good governance; origins of corruption control.
Illicit financial flows (IFFs)	• Overview of IFFs, considering their definition, measurement, and the range of different activities that may constitute and relate to IFFs. • Keywords include: conceptualising IFFs; grand corruption; illicit trade; measuring IFFs; tax evasion and avoidance; tax havens.
Crime and corruption	• Examination of the relationship between organised crime, corruption and IFFs. • Keywords include: cyber-crime; human trafficking; money laundering; organised crime; wildlife trafficking.
The environment, natural resources and corruption	• Examination of the links between corruption and environmental issues, and between endowment in and use of natural resources and corruption. • Keywords include: CO2 emissions; control of pollution; extractive industries; forest degradation; illegal logging.
Institutions and corruption	• Examination of the relationship between institutions and corruption. • Keywords include: anti-corruption; corruption control; democracy; quality of government.
Competitive politics, mass mobilisation and corruption	• Examination of the links between corruption and competitive politics. • Keywords include: corruption perception; democracy; election finance; elections; mass mobilisation; political participation.
Resources and actors	• Overview of government, intergovernmental and NGO sources and bodies referred to in the ICAI information note. • List of anti-corruption research and resource centres and networks, including the grey literature referred to in the information note.

Structure

Following the table above, the first seven sections of this annotated bibliography focus on the academic literature: sections 2, 3 and 4 provide broad overviews of the topics of corruption, anti-corruption and IFFs, while the subsequent four sections each focus on a more specific topic. A final section presents UK government, intergovernmental and non-governmental actors and resources referenced in the ICAI information note.

Section 2 provides a general overview of corruption, covering key themes in the general discussion of the topic. As well as covering the conceptualisation, causes and effects of corruption, these themes include petty corruption and the relationship between governance and corruption.

Section 3 focuses on anti-corruption, attending to measures, policies and strategies for fighting corruption. A prominent theme in this section concerns the role of institutions and governance in combatting corruption. The section also considers anti-corruption strategies in aid and international development and theories of corruption.

Section 4 gives an overview of IFFs, with the definition and measurement of IFFs constituting a major theme. The section examines a wide range of activities that may be considered IFFs as well as related activities such as organised crime. The section includes discussion of strategies for combatting IFFs.

Section 5 looks at the links between organised crime and corruption, illuminating a wide range of ways in which the two may be related. Prominent themes in this section concern illicit economies, money laundering and people trafficking, as well as ways to combat organised crime and corruption.

Section 6 examines the links between corruption on the one hand and environmental issues and natural resource endowment and use on the other. The section includes critical analysis of the Extractive Industries Transparency Initiative (EITI) and examination of the relationship between corruption and forest loss.

Section 7 investigates the relationship between institutions and corruption, considering how institutions affect levels of corruption and the role they can play in fighting corruption. The section encompasses discussion of state and non-state institutions, formal and informal institutions, and how institutions may limit corruption in authoritarian and non-democratic contexts.

Section 8 examines the links between competitive politics and/or mass mobilisation and corruption. Discussion covers campaign financing, the relationship between democracy and corruption, electoral integrity, how public perceptions of corruption can affect public participation in politics, and some commentary on the Arab Spring and colour revolutions and how corruption affects legitimacy.

Section 9 outlines a number of government and intergovernmental actors, networks and initiatives, as well as research and resource centres and programmes that focus on corruption, anti-corruption and IFFs. The section concludes with a list of web-based resources on anti-corruption and IFFs.

2. Corruption

- ***Moneyland: Why Thieves and Crooks Now Rule the World and How to Take It Back*, Oliver Bullough, Profile Books, 2018.**

Bullough advances an argument for transparency, accountability and international cooperation in this exposé of how political and economic elites in countries such as Afghanistan, Angola, China, Russia and Saudi Arabia make money through corruption, and launder it via jurisdictions such as Jersey, Nevada and Nevis and spend it in Geneva, Monaco, London and New York.

The book charts the emergence of a system that facilitated the laundering of money via tax havens and the Eurobond market in the 1960s, and documents the web of off-shore financial centres, shell companies and legal loopholes that enable illicit financial flows (IFFs) in the contemporary world.

Bullough illustrates how IFFs enable corrupt elites to maintain their political and economic dominance, and how these actors encourage the growth of loopholes to facilitate IFFs and fight international cooperation that might close them.

He argues that the political and economic interests of these powerful elites ultimately threaten stability across the developing and developed world alike by laundering illicit funds in Europe and the United States.

- ***Thieves of State: Why Corruption Threatens Global Security,*** **Sarah Chayes, W.W. Norton & Company, 2016.**

The world is experiencing increasing levels of violence and conflict, from internal struggles in Iraq and Syria; to the East-West standoff in Ukraine; to abducted schoolgirls in Nigeria. This book asks whether there is a common thread tying these crises of violence and conflict together, and argues that the link is corruption.

Since the late 1990s, grand corruption has become an increasingly pronounced issue across the world, with some states resembling what Chayes describes as "glorified criminal gangs" interested principally in their own enrichment. Looking at the return of the Taliban in Afghanistan, the overthrow of Mubarak in Egypt, and the rise of both radical evangelical Christianity and the Islamist terror group Boko Haram in Nigeria, Chayes argues that corruption has fomented growing resentment among populations, which in its more extreme manifestations has led to revolution and militant puritanical religion. In many of these settings, rigid moral codes have been advanced as an antidote to the collapse of public integrity.

Chayes also finds that corruption is not a concern only of our contemporary world: canonical political thinkers such as John Locke and Machiavelli, as well as the great medieval Islamic statesman Nizam al-Mulk, all named corruption as a threat to the realm. The book makes a compelling case as to why it is essential to confront corruption, not only as a result of extremism and global instability, but as one of the leading causes of both.

- **'*Causes and Effects of Corruption: What Has Past Decade's Empirical Research Taught Us? A Survey*' Dimant, E. & Tosato, G., Journal of Economic Surveys, 2018, vol. 32, p. 335, link.**

This article provides a review of the literature on corruption and identifies salient lines of enquiry into the causes and effects of this phenomenon. The article analyses recent empirical research on the causes and effects of corruption, made possible through advancements in the availability of data and research methods, with longstanding theoretical work in the field.

The paper argues that findings from this research do not entirely support long-established theoretical understandings on the economic and social effects of corruption. For example, while an established view is that increased competition is likely to diminish levels of corruption, recent studies have instead found a positive correlation between levels of competition and corruption. In terms of foreign direct investment (FDI), in theory corruption should reduce FDI, but in practice emerging research points to a positive relationship between corruption and FDI. Lastly, while in principle corruption exacerbates poverty and income inequality, recent work has found that this may not always be the case in practice, as illustrated by different countries in Latin America.

- ***Corruption: What Everyone Needs to Know,*** **Ray Fisman & Miriam A. Golden, Oxford University Press, 2017.**

This book provides an overview of existing knowledge on corruption and advances a framework for thinking about how to reduce it. It does this through an examination of definitions and measurement of corruption, where corruption occurs, causes and effects of corruption and how political institutions affect corruption. The book draws on findings of empirical research to illuminate how and why corruption occurs and how it can be effectively tackled. It concludes with a review of possible measures to fight corruption, covering policies such as higher government salaries, transparency and monitoring and enforcement, technology, the press and broadcast media, social media and political leadership.

- ***Rethinking Corruption: Hocus-Pocus, Locus and Focus,*** **Paul M. Heywood, The Slavonic and East European Review, 2017, vol. 95, p. 21, link.**

Although there has been a significant increase in research on the phenomenon of corruption over the last quarter-century, there is little evidence that this has resulted in effective policy interventions, or in any significant reduction in its scope and extent. This article argues that three main reasons account for this failure to develop effective anti-corruption measures:

- First, the dominance of economistic analyses of the role of incentives in decision-making has given rise to proposed institutional fixes that are too abstracted from reality to gain purchase. That dominance was partly prompted by a misplaced assumption that market-based liberal democracies would become the modal regime type following the collapse of Communism.
- Second, an emphasis on the nation state as the primary unit of analysis has not kept pace with significant changes in how some forms of corruption operate in practice, nor with the changing nature of states themselves.
- Third, different types of corruption are insufficiently disaggregated according not just to kind and form, but also to the locations in which they occur (sectoral, organisational, geographical), the actors involved, and the dependencies that enable them. This reflects an overuse of the term 'corruption' in both academic literature and policy recommendations; insufficient attention is paid to what exactly is being addressed and ultimately, the notion of corruption, without adjectives, is a poor guide both to analysis and to policy prescription.

[Adapted from author's abstract]

- *Analysing Corruption: An Introduction,* Dan Hough, Agenda, 2017.

This is an introductory textbook to the field of corruption and explores challenges in defining, measuring and analysing corruption. The book reviews work from different disciplines, including anthropology, economics and political science, to provide a comprehensive overview of the main ideas and evidence behind the development of research on corruption.

The first part of the book begins with the definitional challenge – what is corruption? – and explores various approaches, from those that take the law as their starting point to those based on notions of public interest, or the role of elites in shaping acceptable practices. It also examines methodologies underpinning standard corruption indices (including established ones and newer ones like the Bribe Payers Index), and it looks at problems of measuring corruption, including perceptions, experience and proxies.

The second part of the book focuses on the key drivers of corrupt practices and explores how rational choice (self-interest) arguments, behavioural approaches, and context-driven analyses are used to understand the causes of corruption.

The final part of the book looks at what has worked in the fight against corruption at the global level, including international conventions and the work of the International Monetary Fund and World Bank, as well as policy initiatives at the national level. This section also explores the role of third sector organisations, the so-called "anti-corruption industry" and the work of citizen activists and "armchair auditors".

- *Ethics in Public Policy and Management: A Global Research Companion,* Alan Lawton, Zeger van der Wal, Leo Huberts (Eds.), Routledge, 2017.

This edited volume examines the evolving fields of public management and ethics in public service over the past 25 years, how this evolution has altered practitioners' delivery of public services and how academics think about such services.

The volume is divided into five parts, two of which are closely related to corruption: 'Understanding and combating corruption' (Part 3) and 'Managing integrity' (Part 4). Each of these consists of a series of chapters by leading experts in the field.

In particular, Chapter 7 (Peiffer and Marquette) examines how principal-agent and collective action explanations of corruption have been applied in the literature, and finds that the application of the latter has been incomplete and narrow. The chapter argues that the two types of theoretical approaches and explanations complement one another and may even overlap. The chapter concludes by pointing to ways future enquiry may harness each theory to shape anti-corruption initiatives.

Chapter 11 (Heywood and Rose) looks at whether formal-rules-based regulation is sufficient to minimise corruption. It explores this question in relation to value-based and compliance-based regulatory traditions, and presents empirical evidence that suggests that the former may play a significant role in reducing corruption. The chapter concludes by arguing that formalised rules offer limited utility in promoting integrity and should be viewed as a secondary rather than the primary means to combat corruption.

- *Corruption and Development: An Overview* in Oxford Research Encyclopedia, Alina Mungiu-Pippidi & Till Hartmann, Oxford University Press, 2019, link.

Corruption and development are two mutually related concepts equally shifting in meaning across time. The predominant 21st-century view of government that regards corruption as inacceptable has its theoretical roots in ancient Western thought, as well as Eastern thought. This condemning view of corruption coexisted at all times with a more morally indifferent or neutral approach that found its expression most notably in development scholars of the 1960s and 1970s who viewed corruption as an enabler of development rather than an obstacle. Research on the nexus between corruption and development has identified mechanisms that enable corruption and offered theories of change, which have informed practical development policies. Interventions adopting a principal agent approach fit better the advanced economies, where corruption is an exception, rather than the emerging economies, where the opposite of corruption, the norm of ethical universalism, has yet to be built. In such contexts corruption is better approached from a collective action perspective. Reviewing cross-national data for the period 1996–2017, it becomes apparent that the control of corruption stagnated in most countries and only a few exceptions exist. For a lasting improvement of the control of corruption, societies need to reduce the resources for corruption while simultaneously increasing constraints. The evolution of a governance regime requires a multiple stakeholder endeavour reaching beyond the sphere of government involving the press, business, and a strong and activist civil society.

[Authors' abstract]

- *Greed, Corruption, and the Modern State: Essays in Political Economy*, Susan Rose-Ackerman & Paul Lagunes (Eds.), Edward Elgar Publishing, 2015.

Drawing on insights in political science, economics and law, this edited volume offers a variety of perspectives on how corruption distorts state and market relations.

As a whole, the book represents a new wave of research in political economy, relying on methodological rigour to address topics ranging from corruption in taxation and trade to crony capitalism and anti-corruption reforms. The book includes case studies from various regions – such as China, Paraguay, South Africa and New York City – exploring the links between political connections and democratic institutions. There is also a special focus on the OECD Anti-Bribery Convention, the US Foreign Corrupt Practices Act, China's anti-corruption drive and the language used to discuss tax evasion.

Key findings include the following:

- Chapter 2, 'Good governance facades' (Kalle Moene and Tina Søreide; pp. 46-70) advances a theoretical model to explain how the implementation of governance initiatives celebrated by the international community can allow corruption to occur when the focus of reforms remains the form that they take rather than their substance.
- Chapter 8, 'Corruption and Trade Costs' (Sandra Sequirea; pp. 206-223) uses a quasi-experimental methodology to show that tariff liberalisation schemes may have a limited impact in decreasing the costs of trade where bribery offers opportunities to avoid tariff payment.

- *Paying Bribes for Public Services: A Global Guide to Grass-Roots Corruption, Richard Rose & Caryn Peiffer, Palgrave Macmillan, 2015.*

Focusing on grass-roots corruption, Rose and Peiffer draws upon a large sample size of international comparisons to address questions such as why bribery varies across policy domains, why up to 20% of the

world's population pay bribes for public services, and whether paying bribes stems from ethics or pervades society as a whole. The book argues that payment of bribes represents more than an economic transaction, stressing the social, psychological and political dimensions of the phenomenon.

Findings include a negative association between effective regulation, availability of public services, a free press and the payment of bribes, a lower likelihood of bribe payment among those who interact with public officials less often, and that payment of bribes depends on trust between bribe payer and recipient.

The authors advance six principles for reducing bribery:

- limiting contact between officials and the public
- making criteria for decision-making more objective
- increasing transparency
- better matching of demand for public services by increasing supply
- expanding choice in service provision to allow individuals to switch providers if asked to pay a bribe
- promotion of service ethics.

- *Bad Governance and Corruption, Richard Rose & Caryn Peiffer, Palgrave Macmillan, 2019.*

Following-up on the authors' 2015 'Paying Bribes for Public Services', this book is similarly concerned with the grassroots level of society albeit focusing upon governance. Adopting a comparative approach, it examines ordinary people's experience of governance in accessing public services.

The book presents empirical evidence to support a number of propositions: that early (pre-1914/World War I) bureaucratisation is associated with lower levels of corruption; that democracy is negatively associated with levels of corruption; that the relationship between historic colonialism and current levels of corruption varies across countries; that aid dependence is positively associated with corruption and that there is no causal relationship between natural resource endowment and corruption when controlling for other factors.

The concluding chapter advances measures to reduce corruption that build on the six principles the authors identified in their 2015 book.

- *Making Sense of Corruption*, Bo Rothstein & Aiysha Varraich, Cambridge University Press, 2017.

Growing empirical evidence shows the detrimental effects of corruption on society, posing a threat to prosperity, democracy and human well-being. In this book, which draws on research and data from the Quality of Government Institute, the authors seek to provide an accessible and systematic analysis of how our understanding of corruption has evolved over time. They identify gaps in the research and make connections between related concepts such as clientelism, patronage, patrimonialism, particularism and state capture. A fundamental issue discussed is how the opposite of corruption should be defined as 'impartiality in the exercise of power'. By arguing for the possibility of a universal understanding of corruption, and specifically what corruption is not, the authors put forward a proposal for how to combat corruption.

- *On the Comparative Study on Corruption* by Franklin E. Zimring et al. in International Handbook of White-Collar and Corporate Crime, Henry N. Pontell & Gilbert Geis (Eds.), Springer US, 2007.

This chapter argues for a comparative approach to the study of corruption as a special category of white-collar crime. The chapter starts by making the case for the value of comparative analysis as a tool for agenda setting and research in the study of criminology. It then defines corruption as a special sub-category of criminal behaviour defined as the unlawful use of power. A third section of the chapter explores the relationship between corruption and features of governmental and social organisation. The chapter ends by applying a comparative perspective to the study of some long-standing issues in criminology discourse. The unifying substantive theme in this analysis is the understanding of corruption as the criminal misuse of power.

2.1 Further reading

Aidt, T.S. (2016) *Rent Seeking and the Economics of Corruption.* Constitutional Political Economy 27, 142–157.

Alm, J., Martinez-Vazquez, J., McClellan, C. (2016) *Corruption and Firm Tax Evasion.* Journal of Economic Behavior and Organization 124, 146–163.

Burgis, T. (2016) *The Looting Machine: Warlords, Oligarchs, Corporations, Smugglers, and the Theft of Africa's Wealth.* Public Affairs, New York, NY.

Cockcroft, L., Wegener, A.C. (2016) *Unmasked: Corruption in the West.* IB Tauris, London; New York, NY.

D'Agostino, G., Dunne, J.P., Pieroni, L. (2016*) Government Spending, Corruption and Economic Growth.* World Development 84, 190–205.

Dutta, N., Sobel, R. (2016) *Does Corruption Ever Help Entrepreneurship?* Small Business Economics 47, 179–199.

Gray, H.S. (2015) *The Political Economy of Grand Corruption in Tanzania.* African Affairs 114, 382–403.

Liu, X. (2016) *Corruption Culture and Corporate Misconduct.* Journal of Financial Economics 122, 307–327.

Uslaner, E.M., Rothstein, B. (2016) *The Historical Roots of Corruption: State Building, Economic Inequality, and Mass Education.* Comparative Politics 48, 227–248.

Weisel, O., Shalvi, S. (2015) *The Collaborative Roots of Corruption.* Proceedings of the National Academy of Sciences 112, 10651–10656.

2.2 Further reading - journal special issues and sections

Special issue of Jahrbücher für Nationalökonomie und Statistik (Journal of Economics and Statistics) on 'Corruption at the Grassroots-level', Volume 235, Issue 2, April 2015.

Special issue of The Slavonic and East European Review on 'Innovations in Corruption Studies', Volume 95, Issue 1, January 2017.

- Collection of six essays on anti-corruption, informal governance, political financing and corruption, theory of corruption, and managing business corruption.

Special issue of Crime, Law and Social Change on 'Evidence-based public integrity policies', Volume 68, Issue 4, November 2017.

- Collection of five essays on anti-corruption laws, corruption control via civil society and the internet, corruption measurement, bribery and transparency.

Special issue of Zeitschrift für Wirtschafts-und Unternehmensethik (Journal for Business, Economics & Ethics) on corruption, Volume 19, Issue 1, January 2018.

Special issue of Current Anthropology on 'Rethinking the Anthropology of Corruption', Volume 59, Supplement 18, February 2018.

- Collection of fifteen essays that use case studies to explore subjects including anti-corruption, corruption and culture, fraud-prevention in the academic sector, grassroots corruption, and political corruption.

3. Anti-corruption

- ***Institutions, Governance and the Control of Corruption, Kaushik Basu & Tito Cordella (Eds.), Palgrave Macmillan, 2018.***

This edited volume considers ideas for building institutions and governance in developing contexts so as to promote economic development and fight poverty. The book consists of a variety of thematic chapters exploring the politics of corruption, anti-corruption institutions and the history and assumptions underpinning them; organised crime and money laundering; corruption and political and economic liberalisation; theory and evidence on the role of institutions in the management of rents; citizen perceptions of government corruption and how international development actors can support efforts to combat corruption.

The volume also contains chapters on why corruption persists in Italy and Brazil and implications for how to address it.

In general, the analysis in this book suggests that there is no universal solution or blueprint to improve governance and that each country needs to find its own path in combatting corruption. A crucial turning point across the board seems to be when a majority of relevant actors, including especially powerful ones, recognise an interest in adhering to the rule of law.

A chapter by Rose-Ackerman and Paflika studies the relationship between corruption and organised crime, arguing that a culture of corruption allows organised crime to thrive and dominate licit as well as illicit activities. The authors assert that the fight against organised crime should concentrate on policies that diminish rents in this sector, so as to limit the influence of organised crime on government agencies. They argue that anti-money laundering policies are among the most effective policies to do so.

- ***D12.7 Policy Reports, ANTICORRP project, Monika Bauhr, University of Gothenburg, 2017,*** link***.***

The ANTICORRP programme was a large-scale, five-year research programme (2012-2017) devoted to investigating the causes and consequences of corruption in Europe and globally, and to explore the factors that promote or hinder the development of effective anti-corruption policies and impartial government institutions. This report is a compilation of some of the most important policy reports produced within the programme.

The publication includes surveys conducted by Transparency International on corruption perceptions in Europe, Central Asia and Africa, which find that a majority of people think that corruption is on the rise but that their governments are doing a poor job in fighting corruption in the public sector. The survey chapters, especially the one focused on Africa, also show that the poorest people tend to be the hardest hit by corruption and are almost twice as likely to pay a bribe than more affluent citizens.

The book also draws on a variety of ANTICORRP anti-corruption reports focused on Europe and beyond. The analysis problematises some cases that have come to be lauded as successful examples of the fight against corruption, including Rwanda and Qatar. In Rwanda, an argument is made that while the state has been able to reduce petty bribery quite effectively, the ruling party dominates both the political arena and government contracts, and this brings into question the impartiality with which public goods are distributed. As for Qatar, which tops anti-corruption indices in the Middle East and North Africa, there is no separation between the state and the ruling family, which means that there is no independent oversight of the government and very limited transparency. Moreover, the welfare system in Qatar thrives on clientelist ties between the state and the citizenry.

Lastly, the volume also includes a three-country study on procurement data which reveals how EU funds increase the risks of corruption in Central Europe, as well as empirical evidence on why control of corruption sometimes works, but often does not.

- *Combating Corruption in the Twenty-First Century: New Approaches, Paul M. Heywood, Daedalus, 2018, vol. 147, p. 83,* link.

Despite the fact that combatting corruption has been a priority over the past 25 years, anti-corruption efforts have fallen considerably short of what they were expected to achieve. In this essay, Heywood argues that part of the reason for the limited effectiveness of anti-corruption policies is that they have not specified clearly enough what they are seeking to address. Anti-corruption efforts have also paid insufficient attention to changes in how and where different forms of corruption operate in practice. Rather than focusing on unrealistic aspirations to "defeat" corruption, this essay argues that there should be greater attention on the positive promotion of integrity, supported by a better understanding of the drivers of individual behaviour – which tend to be more complex than the literature on incentives suggests. The final section of the essay outlines some practical measures that can be taken, especially in relation to the need to focus reform efforts at both supra- and sub-national levels and move beyond what the author characterises as a sterile conversation about corruption.

- *Anti-Corruption Strategies in Fragile States: Theory and Practice in Aid Agencies, Jesper Johnsøn, Edward Elgar Publishing, 2016.*

The book takes as its starting point that "aid agencies increasingly consider anti-corruption activities important for economic development and poverty reduction in developing countries". The book compares the work by the World Bank, the European Commission and the UNDP to help governments in fragile states counter corruption and finds significant variance in their strategic direction and common failures in implementation of anti-corruption interventions. Taking a public administration perspective, Johnsøn looks at the role of organisational factors in assessing the effectiveness of anti-corruption strategies. He notes that it is widely acknowledged that governance and anti-corruption interventions play a crucial role in reducing fragility and building legitimate and resilient institutions, but argues that anti-corruption and state-building policies have often remained disconnected or incoherent. The book illustrates how implementation challenges have prevented strategies from translating into results.

- *Anti-Corruption in International Development, Ingrida Kerusauskaite, Routledge, 2018.*

This book seeks to unpack the concept of corruption, its political and ethical influences, its measurement, as well as commitments and efforts to combat corruption. Building on research on the nature, causes and consequences of corruption, the book analyses international anti-corruption interventions in particular. It discusses approaches to focus efforts to tackle corruption in developing countries on where they are most likely to be effective. There is a detailed case study on the work the UK has undertaken to combat corruption from an international development perspective, incorporating comparisons from other bilateral and multilateral anti-corruption initiatives. The author identifies cooperation between UK government departments on tackling corruption in developing countries as an area that warrants further research.

Kerusauskaite also emphasises the fact that the increasingly transnational character of corruption requires global cooperation, and provides an overview of international legal agreements and multilateral conventions that have been introduced over the past twenty years to combat corruption.

- *Anti-Corruption in Adverse Contexts: A Strategic Approach, Mushtaq H. Khan et al., SOAS, 2016,* link.

Developing countries are characterised by political settlements where formal rules are generally weakly enforced and widely violated. Conventional anti-corruption strategies that focus on improving the general enforcement of the rule of law and raising the costs of corruption facing individual public officials have typically delivered poor results in these contexts. This paper presents an alternative approach, based on identifying anti-corruption strategies that are likely to have high impact and have the potential to be implemented in practice in these contexts.

The authors' alternative approach identifies anti-corruption strategies from the bottom up. This involves identifying the characteristics of the corruption constraining particular development outcomes. By drawing on

theories of rents and rent seeking, and theories of political settlements, we can assess the developmental impact of particular anti-corruption strategies and the feasibility of implementing these strategies.

The authors argue that feasible anti-corruption interventions in these contexts cannot be solely based on conventional anti-corruption strategies. In societies that have widespread rule violations, high-impact anti-corruption is only likely to be feasible if the overall strategy succeeds in aligning the interests and capabilities of powerful organisations at the sectoral level to support the enforcement of particular sets of rules. The paper examines four related strategies for changing these incentives and capabilities of critical stakeholders at the local or sectoral level and argues that this can provide a framework for organising research on the impact and feasibility of anti-corruption activities in different priority areas in particular countries.

[Adapted from authors' abstract]

- *Collective Action and Systemic Corruption, Heather Marquette & Caryn Peiffer, presented at the ECPR Joint Sessions of Workshops, University of Warsaw, 2015,* link*.*

A growing body of research argues that anti-corruption efforts often fail because of a flawed theoretical foundation, where collective action theory is said to be a better theoretical lens for understanding corruption than the dominant principal-agent theory. In this paper, the authors unpack this critique and advance four new arguments:

- First, the application of collective action theory to corruption has thus far been both incomplete and narrow.
- Second, a collective action theory-based approach to corruption is in fact complementary to principal-agent approaches, rather than contradictory as is claimed.
- Third, both theoretical approaches share in common a 'blind spot', which is that corruption often persists because it sometimes provides solutions to problems in resource-poor contexts.
- The authors conclude by arguing that anti-corruption effectiveness is difficult to achieve because it requires insights from all three perspectives, which may allow us to better understand how to harness the political will needed to fight corruption.

[Adapted from authors' abstract]

- *The Quest for Good Governance: How Societies Develop Control of Corruption, Alina Mungiu-Pippidi, Cambridge University Press, 2015.*

Why do some societies manage to control corruption so that it manifests itself only occasionally, while other societies remain systemically corrupt? This book is about how societies reach that point when integrity becomes the norm and corruption the exception in regard to how public affairs are run and public resources are allocated. It primarily asks what lessons we have learned from historical and contemporary experiences in developing corruption control, which can aid policy-makers and civil societies in steering and expediting this process. Few states now remain without either an anti-corruption agency or an Ombudsman, yet no statistical evidence can be found that they actually induce progress. Using historical and contemporary studies and statistics, the author looks at how to diagnose, measure and change governance so that those entrusted with power and authority manage to defend public resources. One key takeaway is that examples of success in controlling corruption remain limited. Successes tend to be a by-product of wider policies and domestic leadership stemming from exceptional political circumstances rather than the result of internationally driven anti-corruption initiatives.

[Adapted from publisher's summary]

- *Transitions to Good Governance: Creating Virtuous Circles of Anti-Corruption, Alina Mungiu-Pippidi & Michael Johnston (Eds.), Edward Elgar, 2017.*

This edited volume examines how and why some countries manage to minimise corruption while many others do not, seeking to understand how countries might achieve virtuous circles as they seek to promote good

governance. The book couples a strong theoretical base with empirical evidence from quantitative analysis and case studies, including Botswana, Chile, Costa Rica, Estonia, Georgia, Qatar, Rwanda, South Korea and Uruguay among the positive outliers.

Findings from large sample size international comparisons include:

- Evidence to suggest factors that explain changes in levels of control of corruption over time are distinct from those that explain levels at a given moment in time (i.e. different levels across countries).
- Factors associated with incomplete modernisation, such as rural residence and natural resource dependency appear to weaken control of corruption.
- Factors associated with good governance, such as economic and social openness, accountability and press freedom, show a positive association with control of corruption.

A key takeaway from the case studies is that, while there appears to be no single prescription for controlling corruption, control of corruption rests on building social and political support and diffusing opposition to combat it.

- ***Beyond the Panama Papers. The Performance of EU Good Governance Promotion, Alina Mungiu-Pippidi, A. & Jana Warkotsch, The Anticorruption Report, 2017, vol. 4. Barbara Budrich Publishers, link.***

This Anticorruption Report covers programme findings on corruption and organised crime over five years of research (2012-2017) and looks at the performance of EU Good Governance Promotion in different countries in the European neighbourhood. The report seeks to understand how prone to corruption EU funds are, and who wins and who loses in the anti-corruption fight and why. The report also introduces a new index of public integrity and a variety of other tools created in the project in an attempt to identify better measures than people's perceptions of corruption and how it changes.

Case studies focusing on Spain, Slovakia and Romania consider the impact of EU structural funds and good governance promotion within the Union, while chapters on Turkey, Egypt, Tunisia and Tanzania analyse EU democracy and good governance support in non-EU countries. In aggregate, the report provides an overview of what has worked well and less well in EU efforts to promote democracy and introduces new ways to assess the state of good governance in different countries around the world.

[Adapted from publisher's summary]

- ***International Anti-Corruption Norms: Their Creation and Influence on Domestic Legal Systems, Cecily Rose, Oxford University Press, 2015.***

This book explores the history and development of international anti-corruption norms and how they affect domestic legal systems. It provides an in-depth examination of a variety of global initiatives and mechanisms to combat corruption and money laundering, including the Extractive Industries Transparency Initiative (EITI), the Financial Action Task Force (FATF), the OECD Working Group on Bribery, the United Nations Convention against Corruption (UNCAC), and the UN Office on Drugs and Crime.

In comparing these different efforts, the author argues that there has been a cost where treaties and initiatives have involved large numbers of states across both the developed and the developing world. Rose suggests, for instance, that in case of EITI, the initiative has resulted in a narrow standard on revenue transparency; whereas in the case of UNCAC, provisions remain 'weakly formulated' and non-mandatory.

In contrast to the cases of the EITI and UNCAC, Rose finds the FATF and OECD Anti-Bribery Convention benefited from negotiation between relatively few, homogenous states. According to the author, these initiatives tend to be more effective because, while non-binding, they involve monitoring and public reporting on compliance.

Rose argues that non-binding instruments benefit from an ability to be updated, allowing revision to keep up with rapid changes in technology and understanding of corruption. A key observation is that these instruments

are backed by theoretical assumptions or anecdotal data, and empirical research on their effectiveness is therefore required.

3.1 Further reading

Gans-Morse, J., Borges, M., Makarin, A., Mannah-Blankson, T., Nickow, A., Zhang, D. (2018) *Reducing Bureaucratic Corruption: Interdisciplinary Perspectives on What Works*. World Development 105, 171–188.

Gutterman, E. (2012) *The legitimacy of transnational NGOs: lessons from the experience of Transparency International in Germany and France*. York University, [link](#).

Heywood, P.M. (2018) *Combating Corruption in the Twenty-First Century: New Approaches*. Daedalus 147, 83–97.

Hough, D., Verdenicci, S. (2015) *People Power and Anti-Corruption: Demystifying Citizen-Centred Approaches*. Crime, Law and Social Change 64, 23–35.

Liu, L. (2019) *The Global Collaboration against Transnational Corruption: Motives, Hurdles, and Solutions*. Springer Singapore, Singapore.

Mackey, T.K., Vian, T., Kohler, J. (2018) *The Sustainable Development Goals as a Framework to Combat Health-Sector Corruption*. Bulletin of the World Health Organization 96, 634–643.

Mungiu-Pippidi, A., Dadašov, R. (2017) *When Do Anticorruption Laws Matter? The Evidence on Public Integrity Enabling Contexts*. Crime, Law and Social Change 68, 387–402.

Søreide, T., Grrning, L., Wandall, R.H. (2016) *An Efficient Anticorruption Sanctions Regime? The Case of the World Bank*. Chicago Journal of International Law 16.

Trapnell, S.E. (2015) *User's Guide to Measuring Corruption and Anti-Corruption*. United Nations Development Program, New York, NY.

Van Schoor, B. (2017) *Fighting Corruption Collectively*. Springer Fachmedien Wiesbaden, Wiesbaden.

Wells, C. (2015) *Enforcing Anti-Bribery Laws against Transnational Corporations – A UK Perspective* in Hardi, P., Heywood, P.M., Torsello, D. (Eds.) *Debates of Corruption and Integrity: Perspectives from Europe and the US*. AIAA, Houndsmills, Basingstoke; New York, NY, pp. 59–80.

3.2 Further reading - journal special issues

Special issue of Daedalus on *Anti-corruption: How to Beat Back Political & Corporate Graft*, Volume 147, Issue 3, July 2018.

- 15 essays offering recommendations on anti-corruption from leading scholars in the field, featuring case studies from the United States, Brazil, Canada, China, Hong Kong, Nigeria and Singapore.

4. Illicit financial flows

- ***Illicit Financial Flows: An Innovative Approach to Estimation, Alberto Aziani, Springer International Publishing, 2018.***

Illicit financial flows (IFFs) have received increased attention in light of international corruption scandals, high-profile leaks about extensive tax abuse schemes, and the continued fight against terrorism financing and organised crime. Reducing IFFs is now a key target of the UN Sustainable Development Goals, renewing debates about both how to operationally define IFFs and the methodologies that are used to estimate their extent.

This book addresses these key issues, by investigating and schematizing the concept of illicit financial flows and critically evaluating the current models used to estimate them. The book proposes an original flow-network approach through which to produce longitudinal and country-specific estimates of IFFs and the gross value added related to transnational trafficking. It advocates for a reformulation of the current definition of IFFs to one that is more specific and operational, allowing scholars and policy-makers to better clarify the relationship between IFFs, the sources of capital and the channels that are used to move capital abroad.

The author acknowledges that there is an absence of methods for revealing linkages between IFFs to organised crime and that much work is still outstanding to effectively operationalise IFFs. He points to reform of the international tax system and the digital economy as two areas where redress is pressing.

[Adapted from publisher's summary]

- *Trade-Based Money Laundering: The Next Frontier in International Money Laundering Enforcement, John A. Cassara, John Wiley & Sons, 2015.*

This book examines financial fraud, which has come under increasing scrutiny since the War on Terror. The book covers the signs and patterns of trade-based money laundering (TBML), which uses trade to convert large quantities of illicit cash into less conspicuous assets or commodities to evade financial transparency laws and regulations. This is a funding mechanism used by terrorist and other criminal groups. The author also shows how data and analytics can be used to detect TBML. Some of the common value transfer techniques covered in this book include invoice fraud, over-and-under invoicing, and misrepresentation, while analytic detection systems have yet to be implemented despite the existence of copious data. Case studies from around the world highlight the real-life implications of the concepts and processes presented in the book.

[Adapted from publisher's summary]

- *Organized Crime and Illicit Trade: How to Respond to This Strategic Challenge in Old and New Domains, Virginia Comolli, (Ed.), Springer International Publishing, 2018.*

This book is less focused on the problem of organised crime per se and more on understanding its implications. The latter, especially in fragile and conflict settings, represents fundamental strategic challenges for the state. This edited volume, with contributions from leading experts on criminal and other non-state activities, seeks to understand how criminal activities are harmful, for whom, and also who may benefit from them. The book seeks to understand the challenges of transnational organised crime and how to address them beyond traditional law-enforcement driven recommendations. It analyses the issues from a diversity of lenses, including conflict and security, development, and technology.

A key observation is that organised crime presents a multi-faceted, strategic challenge that involves illicit trade, licit business, political corruption, technological exploitation and socio-economic development in conflict and fragile environments. The different contributions posit that local-level governance issues and dynamics are often overlooked in the study of global phenomena, but that it is essential to engage at the local level to get traction on the strategic fight against organised crime.

[Adapted from publisher's summary]

- *Transnational Corruption and the Globalized Individual, Alexander Cooley & J.C. Sharman, Perspectives on Politics, 2017, vol. 15, p. 732, link.*

The article presents a new, more transnational, networked perspective on corruption. The argument is premised on the importance of professional intermediaries who constitute networks that facilitate cross-border illicit finance, the blurring of legal and illegal capital flows, and the globalisation of the individual via multiple claims of residence and citizenship. This perspective contrasts with notions of corruption as epitomized by direct, unmediated transfers between bribe-givers and bribe-takers, which according to the article is disproportionately a problem of the developing world, and as bounded within national units. The authors argue that professionals in major financial centres serve to lower the transaction costs of transnational

corruption by senior foreign officials. Wealthy, politically powerful individuals on the margins of the law are increasingly globalised as they secure financial access, physical residence, and citizenship rights in major OECD countries. These trends are evidenced by an analysis of the main components of the relevant transnational networks: banks, shell companies, foreign real estate, and investor citizenship programs, based on extensive interviews with key informants across multiple sites.

[Adapted from authors' abstract]

- *International Money Laundering Through Real Estate and Agribusiness, Fausto Martin De Sanctis, Springer International Publishing, 2017.*

This handbook looks at financial crimes such as fraud, corruption and money laundering, and highlights both the risks presented by these crimes, as well as their impact on the economy. The contributors cover the practical issues on the topic at a transnational level, both in terms of the crimes and the steps taken to control them. They place an emphasis on the prevention, disruption and control of financial crime. They discuss, in eight parts, the nature and characteristics of economic and financial crime, the enterprise of crime, business crime, the financial sector at risk, fraud, corruption, the proceeds of financial and economic crime and enforcement and control.

[Extract from publisher's summary]

- *Addressing Illicit Financial Flows for Anti-Corruption at Country Level: A Primer for Development Practitioners, Maria Helena Meyer Dolve & Saul Mullard, U4 Anti-Corruption Resource Center, 2019, link.*

This primer argues that:

- IFFs have devastating consequences for developing countries as vast volumes of wealth are lost every year that could be used to fund sustainable development and provide public services.
- As well as significantly reducing IFFs, strengthening the rule of law and prosecuting offenders could increase citizens' trust in state institutions and contribute to stability.
- Standard estimate methodologies cannot be relied upon to determine the true scale of IFFs; however, there is widespread agreement that it is huge and IFFs pose a major obstacle to development.
- The possibility of moving capital illicitly makes it easier to engage in corruption; yet many features of the global financial system facilitate IFFs.
- Measures to tackle IFFs differ depending on the country and the underlying activity, making it difficult for development practitioners to address the problem of IFFs in partner countries and regions.
- Although global attention on combatting IFFs has increased, the scale of donor support is relatively modest. There is a need to strengthen existing regional networks and organisations through greater cross-border collaboration and political dialogue.
- The successful collaboration between enforcement, legal, and financial agencies has led to a coordinated policy response to IFFs. Future strategies should identify key points for engagement on the issue with local and national governments and agencies.

[Publication summary]

- *Illicit Financial Flows: Report of the High-Level Panel on Illicit Financial Flows from Africa, African Union / United Nations Economic Commission for Africa, Conference of Ministers of Finance, Planning and Economic Development, 2015, link.*

The High-Level Panel on Illicit Financial Flows from Africa was set up on the direction of the 2011 4th Joint African Union Commission/United Nations Economic Commission for Africa (AUC/ECA) Conference of African Ministers of Finance, Planning and Economic Development. This report considers the work the panel

undertook from its 2012 inception to assess the size and sources of IFFs, understand how IFFs are enabled, and suggest practical measures to curb IFFs.

According to the report, estimates of illicit financial outflows from Africa vary between US$50 billion and US$60 billion per year. Commercial activity accounts for the largest share of IFFs, followed by organised crime and public sector related activity.

The report estimates that trade misinvoicing constitutes 54.1% of total IFFs by value. Trade mispricing was particularly pronounced in a small number of sectors within a few countries. The extractive economies of Algeria, Egypt, Nigeria, the Southern Africa Customs Union, Sudan and Zambia tended to reflect the largest IFFs. However, other sectors such as edible fruit and nuts, fish, and iron and steel were also associated with IFFs. Within each country, IFFs were generally associated with one sector.

The report identifies poor governance, weak regulatory structures, double taxation agreements, tax incentives and financial secrecy jurisdictions/tax havens as enabling factors for IFFs.

The report's final chapter (Chapter 5) makes recommendations for tackling the commercial component of IFFs in African countries, which include measures around trade mispricing, transfer mispricing, base erosion and profit shifting, transparency of ownership, abuse of double taxation arrangements, as well as criminal and corruption-related components.

- *Governing Illicit Finance in Transnational Security Spaces: The FATF and Anti-Money Laundering, Anja P. Jakobi, Crime, Law and Social Change, 2018, vol. 69, p. 173,* link*.*

This article analyses the global anti-money laundering (AML) regime from the perspective of security governance, examining the creation of a transnational security space by the Financial Action Taskforce (FATF). Security is often mentioned as a relevant context for AML measures, and the FATF is its central institution. Yet, most analyses – implicitly or explicitly – present the FATF as an important banking regulator. Arguing that this perspective on the FATF is too limited, the article outlines the changing security context in which AML emerged as an important tool for governance. Unlike traditional ideas of international security, the idea of security governance emphasizes new forms of cooperation to ensure safety and security across multiple levels. Based on International Relations (IR) and criminological research, the article develops a framework with five dimensions of security governance: a comprehensive security concept, multi-purpose rationalisation, public-private cooperation, multi-nodal governance and transnational security spaces as a result. Unlike other efforts of global crime governance, the global AML regime provides a prime example of security governance in all of these dimensions. At the same time, the link to security also explains why the global AML regime expanded in some areas more than in others: AML is still a weak governance instrument for regulating financial crimes such as tax evasion or corruption, but it is a strong one for security-related crimes. While the FATF remains a special case in global governance, the creation of transnational security spaces in AML – caused by FATF activities – is likely to be a model for future security governance in other fields.

[Author's abstract]

- *Global Governance to Combat Illicit Financial Flows: Measurement, Evaluation, Innovation, Miles Kahler et al., Council on Foreign Relations, 2018,* link*.*

The six contributions in this edited volume discuss countering IFFs, defining and measuring IFFs, strategies for evaluating anti-IFF measures, security dimensions of IFFs, beneficial ownership and crypto-currencies.

Forstater's chapter offers a critique of the estimation of IFFs. She argues that, while the provision of estimated figures has raised the profile of IFFs as an issue, these are often based on little more than speculation. Forstater considers a wide range of definitions of IFFs and the trade-offs associated with different estimation methods, stressing that multinational transfer pricing is often confused with trade misinvoicing when it is a distinct, legal activity (relating to tax avoidance), whereas the latter is illegal.

Forstater observes that a popular understanding of "large estimate amounts" relating to IFFs has emerged that "can be interpreted simply and directly as lost funds for international development" (p. 24), and yet overlooks

whether estimates are meaningful. She cautions that directing the focus of IFFs toward the "politically appetising" theme of multinational tax avoidance risks drawing attention away from the crime and corruption components of IFFs.

An appendix provides an overview of methodologies for assessing the effectiveness of measures for tackling IFFs.

- *The Palgrave Handbook of Criminal and Terrorism Financing Law, Colin King, Clive Walker, Jimmy Gurulé (Eds.), Springer International, 2018.*

The Palgrave Handbook of Criminal and Terrorism Financing Law focuses on how criminal and terrorist assets pose significant threats to the integrity, security, and stability of contemporary societies. In response to the funds generated by or for organised crime and transnational terrorism, strategies have been elaborated at national, regional, and international levels to seek to combat illicit financial flows. The handbook brings together leading experts from Europe, America, Asia, and Africa and from different disciplines, including law, criminology, political science, international studies and business. The authors examine the institutional and legal responses, set within the context of both policy and practice, with a view to critiquing these actions on the grounds of effective delivery and compliance with legality and rights.

Chapters in the book are divided into three themes: anti-money laundering (AML) (part 2); asset recovery (AR) (part 3); and counter-terrorism financing (CTF) (part 4).

Part 2 explores the role of virtual worlds – virtual places online with their own virtual money where criminals may engage in illegal activity, including a range of financial crimes – and crypto-currencies, which may be used for numerous illegal activities including the financing of terrorism, money laundering and tax evasion. A chapter by Chamber-Jones highlights the fact that there is no common definition of virtual currencies, that virtual worlds are being overlooked by AML regulation, and that without redress of these two issues, virtual worlds will provide a refuge for illegal activity. Another chapter (by Egan) draws attention to the practical challenges of regulating crypto-currencies and the absence of clarity in regulatory approaches across jurisdictions. If there is one takeaway, it is that regulation of crypto-currencies is still a work in progress and that much remains to be done.

In Part 3, a chapter by Lord and Levi examines the mechanisms by which the UK's Serious Fraud Office (SFO) recovers assets obtained through transnational corporate bribery. It calls for a more coherent policy framework to ensure mechanisms are applied consistently and that decision-making is transparent. In Part 4, one of the contributions (by Ryder, Thomas, and Webb) argues that the UK has a solid CTF policy but that a disjointed approach to fighting economic crime remains a considerable weakness.

[Adapted from publisher's summary]

- *Illicit Financial Flows: Topic Guide, Roberto Martínez B. Kukutschka et al., Transparency International, 2019,* link*.*

This topic guide aims to provide a comprehensive and updated overview of IFFs, capture international best practice in countering this phenomenon, and highlight key challenges and areas of intervention. The first section deals with the definition of the concept of IFFs and the conceptual debate around them, while it also presents main trends and costs. The second part analyses the core strategies to fight IFFs and the main challenges related to their implementation.

The guide considers two approaches on interventions, one introduced by the OECD and another advanced by Global Financial Integrity (GFI). Interventions in the OECD approach comprise the following: legislation against tax evasion; regulation and increased transparency of the financial sector through anti-money laundering; stolen asset recovery; effective anti-bribery legislation and prosecution.

Interventions in the GFI approach comprise the following: creation of strong anti-money laundering regimes; elimination of anonymous shell companies through beneficial ownership transparency; introduction of transparent country-by-country reporting of companies, especially by multinational corporations; facilitation

of automatic exchange of tax information between governments and increased custom controls to counter trade misinvoicing.

[Adapted from summary]

- *Policy Coherence in Combating Illicit Financial Flows: PCSD Thematic Module, OECD (n.d.),* link.

The module aims to help government and other stakeholders to understand the complex, multi-dimensional 'web of policies' needed to combat illicit financial flows. IFFs, and measures to combat them, affect (and are affected by) a variety of policy areas and objectives, and involve a wide range of disparate actors across governmental and non-governmental policy disciplines. The paper "aims to develop a coordinated and coherent approach to implementing risk mitigating policies to prevent and deter IFFs across all relevant government departments and agencies".

The paper does not provide guidance on how to implement specific measures to combat IFFs but looks at the big picture: "how to put together the whole spectrum of policies to deal with IFFs; including where coherence issues arise from the international framework; and the interactions between the policy measures used to combat IFFs, and other policies – both at a national level and across borders". The goal is to provide a roadmap of how policies interact and can clash, to help policy makers apply policy measures in a coherent and effective way.

- *Corruption and Illicit Financial Flows: The Limits and Possibilities of Current Approaches, Quentin Reed & Alessandra Fontana, U4 Anti-Corruption Resource Center, 2011,* link.

This paper attempts to clarify the links between illicit financial flows and corruption, and how corruption may be tackled by stemming such flows. For this purpose, it clarifies the terminology surrounding illicit flows, describes the impact of such flows, outlines the techniques used to launder them (with a particular focus on laundering of the proceeds of corruption), and critically analyses existing policies designed to tackle illicit flows. This paper contributes to the regulatory debate that is emerging in response to the financial crisis, as the accepted wisdom of deregulated global financial markets is being challenged. A major change in approach to tackling illicit flows is recommended. Such an approach should be more evidence-based, and consider the costs and benefits of policy choices. It should also specifically go beyond the current reliance on anti-money laundering policies and embrace more fully other policies to tackle illicit flows – including good governance reforms to tackle corruption as a source of illicit funds, but also more decisive efforts by rich countries that shelter secrecy havens or the proceeds of grand corruption.

[Authors' summary]

The paper's main conclusions are the following:

- The subject of illicit flows (like corruption) is clouded by a lack of terminological clarity, which obstructs an effective policy debate.
- According to all credible evidence, illicit flows are a phenomenon on a massive scale. They have a major negative impact, particularly on developing countries, while the net effect for rich democracies may well be positive.
- Illicit flows are intimately linked to large-scale corruption. Acknowledging this is important in order to clarify the extent and ways in which corruption may be tackled via policies to stem illicit flows.
- Policies to tackle corruption through addressing illicit financial flows have been focused primarily on anti-money laundering (AML) policy, namely the identification of politically exposed persons (PEPs), and reporting and investigation of suspicious transactions involving them. However, there is very little evidence on the impact or effectiveness of AML regimes, partly due to the fact that they have never been subject to any serious regulatory impact assessment or cost-benefit analysis depriving policy makers of key arguments for or against their use. Proper analysis would likely highlight inherent limitations in AML – especially in countries with serious problems of corruption.

- Moreover, AML regimes are only one of a number of policy approaches to tackling illicit flows, and they may be less important than the role played by secrecy jurisdictions in facilitating illicit flows. Although there are signs of a toughening in the stance of the international community towards such jurisdictions, they remain a prime conduit for the proceeds of grand corruption from developing countries, and are located primarily within or under the jurisdiction of rich developed countries.
- Current policies to tackle, prevent, or address illicit flows – and by implication to tackle corruption by hindering such flows – should therefore be based on an evidence-based approach to policy selection, a better balance between different policy instruments (including an emphasis on good governance policies to prevent the corruption that yields illicit flows), and an equitable allocation of the costs of implementing such policies between rich and poor countries.

- ***The Despot's Guide to Wealth Management: On the International Campaign against Grand Corruption, J.C. Sharman, Cornell University Press, 2017.***

A new international legal and moral framework rule seeks to prohibit states from hosting money stolen by leaders of another state. The aim is to counter grand corruption or "kleptocracy" ("rule by thieves"), when leaders of poorer countries – such as Marcos in the Philippines, Mobutu in the Congo, and more recently those overthrown in revolutions in the Arab world and Ukraine – take billions of dollars at the expense of their own citizens. This money tends to end up hosted in rich countries. These host states now have a duty to block, trace, freeze, and seize such illicit funds and hand them back to the countries from which they were taken. This book asks how this anti-kleptocracy regime came about, how well it is working, and how it could work better. Although there have been some real achievements, discussing efforts to tackle grand corruption in Australia, Switzerland, the UK and the USA, the author argues that such efforts confront major obstacles. The vested interests of banks, lawyers, and even law enforcement organisations often turn a blind eye to the proceeds of foreign corruption. Recovering and returning stolen assets is a long, complicated, and expensive process. The book calls for better policing, preventative measures, and use of gatekeepers like bankers, lawyers, and real estate agents to help address some of the difficulties involved. The author also recommends giving nongovernmental organisations and for-profit firms more scope to independently investigate corruption and seize stolen assets.

[Adapted from publisher's summary]

4.1 Further reading

Cooley, A., Sharman, J.C. (2015) *Blurring the Line Between Licit and Illicit: Transnational Corruption Networks in Central Asia and Beyond.* Central Asian Survey 34, 11–28.

Fontana, A. and Hearson, M. (2012) *Illicit financial flows and measures to counter them.* U4 Brief No. 9. U4 Anti-Corruption Resource Center, Bergen.

Haberly, D., Wójcik, D. (2015) *Tax Havens and the Production of Offshore FDI: An Empirical Analysis.* Journal of Economic Geography 15, 75–101.

Janský, P., Šedivý, M. (2019) *Estimating the Revenue Costs of Tax Treaties in Developing Countries.* World Economy 42, 1828–1849.

Jones, E.L., Knaack, P. (2017) *The Future of Global Financial Regulation* (GEG Working Paper No. 127). Global Economic Governance Programme, Oxford.

Miyandazi, L., Ronceray, M. (2018) *Understanding Illicit Financial Flows and Efforts to Combat Them in Europe and Africa* (Discussion Paper No. 227). European Centre for Development Policy Management, Maastricht.

OECD (2018) *Illicit Financial Flows: The Economy of Illicit Trade in West Africa.* OECD Publishing, Paris.

Pérez, A., Olivié, I. (2015) *Europe Beyond Aid: Illicit Financial Flows Policy Responses in Europe and Implications for Developing Countries* (Consultation Draft). Center for Global Development, Washington D.C.; London.

Sequeira, S. (2016) *Corruption, Trade Costs, and Gains from Tariff Liberalization: Evidence from Southern Africa*. American Economic Review 106, 3029–3063.

UNODC-UNCTAD (2017) *Building a Statistical Framework to Measure Illicit Financial Flows*. Vienna; Geneva.

World Customs Organization (2018) *Illicit Financial Flows via Trade Mis-invoicing*. Brussels.

5. Crime and corruption

- **Corruption and Money Laundering: A Symbiotic Relationship, David Chaikin and J.C. Sharman, Palgrave Macmillan, 2009.**

(Grand) corruption and money laundering are deeply interlinked and symbiotic; the presence of one enables and reinforces the other. Together, they have a devastating impact on national economies, international security and human development. They both constitute serious problems for most countries all over the world, rich and poor, large and small.

This book analyses the nature of the corruption-money laundering nexus and the various forms it can take, with particular focus on the Asia-Pacific region. The book also diagnoses vulnerabilities and shortcomings in existing treaties, laws and policies to combat corruption and money laundering, especially in the way these measures are implemented in practice. Lastly, the book puts forward some ideas for policy and legal reforms that can enhance the effectiveness of AML systems and contribute to the fight against corruption.

Arguing that current policies and strategies to tackle money laundering and corruption have remained ineffective at least in part because these problems have been addressed in isolation, the authors suggest that it is essential to examine money laundering and corruption in a systematic and integrated fashion. Their main conclusion is that current AML laws, regulations, and institutions are underutilised in fighting corruption. In their view, the AML system provides governments with powerful tools for gathering financial intelligence, enhancing international cooperation and recovering assets laundered and hidden in other countries – but too often the potential of these measures to counter corruption is overlooked because of an excessively rigid bureaucratic separation of roles between different agencies. While acknowledging that a more integrated approach is not a magic bullet, they argue that even modest progress could make a significant difference.

- **Compliance with Anti-Human Trafficking Policies: The Mediating Effect of Corruption, Cassandra DiRienzo, Crime, Law and Social Change, 2018, vol. 70, p. 525, link.**

Human trafficking is an atrocious crime that represents a gross assault on human rights and the United Nations states that it is among the fast growing types of criminal activity. Recognizing the need for counteractive measures, in 2000, the United Nations General Assembly adopted the Convention against Transnational Organized Crime and its Protocol to Prevent, Suppress and Punish Trafficking in Persons, especially Women and Children. Using measures of country compliance with the protocol, past research offers empirical evidence that corruption is a primary deterrent to compliance. Further, previous field studies and surveys suggest that a greater share of women in government should positively contribute to country compliance; however, this result is largely not borne out in empirical studies. It is hypothesized that the effect of the share of women in government on compliance is fully mediated by corruption, indicating that there is an indirect effect of women in government on compliance, rather than a direct effect. This hypothesis is empirically tested using a mediation model and the results indicate that the indirect effect is statistically significant. The empirical results presented suggest that a greater percentage of women in government reduces country corruption, which in turn increases country compliance with the Protocol. The policy implications of these findings are discussed and include suggestions to enhance female participation in government.

[Author's abstract]

- *Corruption, Fraud, Organized Crime, and the Shadow Economy, Maximilian Edelbacher et al. (Eds.), CRC Press, Boca Raton, 2015.*

This edited volume addresses shadow economies and the players involved by examining various aspects of criminal law and prosecution from a multinational and multidisciplinary perspective. Several well-known professionals and academics analyse the links between organised crime, the shadow economy, and corruption through a variety of thematic and case study chapters, and they discuss how to address these issues as they relate to crime, criminal law, and prosecution of the actors involved.

Pointing to cross-national variation in socio-cultural and institutional conditions and the effectiveness of legislative and law enforcement efforts to address the informal economy, organised crime, fraud and corruption, the book's contributors highlight that it is difficult to recommend universal solutions or blueprints. They suggest instead that these efforts need to be customised to fit and respond to national particularities, while they also recommend increased involvement of Interpol and the UN.

[Adapted from publisher's summary]

- *Organized Crime, Arms Trafficking, and Illicit Financial Flows: Exploring SDG Target 16.4, International Peace Institute, 2019,* link.

This International Peace Institute (IPI) side-event to the UN High-Level Political Forum, co-hosted with the Global Initiative against Transnational Organised Crime, the Small Arms Survey, the Ministry of Foreign Affairs of Mexico and Global Financial Integrity in July 2019 sought to explore the linkages between SDG Target 16.4 on organised crime and illicit financial flows and other SDGs, including on gender, reducing inequality, decent work, and sustainable cities.

Gerardo Isaac Morales Tenorio, deputy director general for multidimensional security in the Ministry of Foreign Affairs of Mexico, said that SDG Target 16.4 was relevant to his country in particular, and highlighted the link between weapons and ammunition as catalysts of violence. He then shared three ideas that could contribute to reducing IFFs in line with SDG Target 16.4: implementation; the sharing of different country experiences in seeking to combat IFFs; and analysis of how different actors, including governments, academia, civil society, and the private sector, aim to contribute to achieving Agenda 2030.

Anna Alvazzi del Frate, vice president of the Small Arms Survey, emphasised the challenge that, despite synergies and linkages across SDGs, there is still a tendency to treat and address each goal and even target, in a siloed way. She also highlighted the inclusion of women in legal conversations on preventing violence as a key factor in the implementation of Target 16.4.

Martin Borgeaud, chief technical advisor for Justice, Security, and Human Rights at the UN Development Programme (UNDP) in Lebanon, spoke about the need to reduce arms trafficking from both the demand and supply side, and emphasised the centrality of comprehensive public safety and community security prevention programmes at the local and national levels. Mr Borgeaud also made the link between violence and gender and highlighted the lack of data on small arms and violence as a key obstacle.

Tuesday Reitano, deputy director of the Global Initiative Against Transnational Organised Crime, highlighted the linkages between organised crime, illicit financial flows and arms trafficking and how damaging these have been especially for poor countries.

Tom Cardamone, president of Global Financial Integrity, added, for his part, that reducing illicit financial flows is critical so as to provide governments with the financial resources they need to achieve the SDGs. Despite the urgency of this challenge, he argued, progress to date on Target 16.4 has been rather slow: "There are many tools, mechanisms, policies, rules, regulations, laws that could be used to get really on top of this, we're not seeing too many countries doing that, they're a bit behind schedule ... [g]overnments really have to ... step up their efforts to address this critically important problem."

- ***The Complex Relationship between Police Corruption and Sex Trafficking in Origin Countries, Sofia Jonsson, Journal of Human Trafficking, 2018, vol. 5, p. 109,*** link***.***

Human trafficking is a lucrative illegal business. As such, investigating this criminal activity in source countries requires a deeper understanding of what constitutes cost and benefits, and consequently traffickers' incentives to traffic. The argument of this paper is that police corruption lowers the costs for traffickers in origin countries by facilitating the recruitment of victims, and protecting traffickers from detection and prosecution. Using two novel proxies for police corruption – reliability of the police and bribe seeking among police officials – the paper tests the relationship between police corruption and trafficking activity on a cross-section sample of up to 109 countries. The results suggest that countries that experience more corruption within their police forces are more affected by trafficking outflow also, when controlling for variables that have been stressed to constitute important push-factors such as income, female unemployment rates, and freedom of foreign movement.

[Author's abstract]

- ***Dark Commerce: How a New Illicit Economy Is Threatening Our Future, Louise Shelley, Princeton University Press, 2018.***

This book examines how new technology, communications, and globalisation fuel the exponential growth of different – and dangerous – forms of illegal trade: the markets for narcotics and child pornography online, the escalation of sex trafficking through web advertisements, and the sale of endangered species for which revenues total in the hundreds of millions of dollars. The illicit economy exacerbates conflict, the proliferation of arms and weapons of mass destruction, and environmental degradation. The author explores illicit trade in tangible goods (including drugs, human beings, arms, wildlife and timber, fish, antiquities, and ubiquitous counterfeits), and contrasts this with the damaging trade in cyberspace, where intangible commodities cost consumers and organisations billions as they lose identities, bank accounts, access to computer data, and intellectual property.

[Extract from publisher's summary]

- ***Trafficking in Persons and Corruption: Breaking the Chain, OECD.org, 2016,*** link***.***

This report highlights that corruption is crucial in enabling trafficking in persons (TIP), which is among the most profitable forms of organised crime. The report examines the connections between corruption and TIP, and explores ways of reducing corruption risks and countering TIP-related corruption activities.

According to the report, approaches to tackling TIP have yet to comprehensively address the crucial role of corruption in people trafficking. To redress this situation, the OECD has proposed a series of 'Guiding Principles on Combatting Corruption related to Trafficking in Persons', which are designed to enable countries to develop a framework to tackle TIP.

A key aim of the principles is to tackle the issues of corruption and TIP jointly in a coordinated fashion. To this end, the principles support the targeting of sectors vulnerable to TIP, the implementation of transparency and integrity principles for officials at risk of being drawn into TIP and corruption, and the adoption of preventative measures and the promotion of actions to raise awareness of the connections between TIP and corruption among those working in this area. The principles additionally encourage data gathering activities and usage of resulting information to improve understanding of TIP and corruption.

The implementation of the principles was tested in the Philippines and Thailand in 2015. Government and non-government actors involved in the pilots reported that the principles focused on areas important to the redress of TIP and corruption and provided feedback on areas where the principles could be strengthened.

- ***Corruption and Wildlife Trafficking: Three Case Studies Involving Asia, Tanya Wyatt et al., Asian Journal of Criminology, 2018, vol. 13, p. 35,*** link***.***

As wildlife trafficking or the illegal wildlife trade has taken a more prominent place on the global agenda, discussions are taking place as to how wildlife trafficking happens. An increased understanding has revealed that corruption is a key facilitator of this lucrative global black market, but research exploring what that corruption looks like and how corruption enables wildlife to be trafficked remains limited.

Data suggests that Asia, particularly China and Southeast Asia, are focal points for the supply and demand of certain species of wildlife. Through a literature-based investigation, this paper unpacks the role specific acts of corruption play in the trafficking of ivory, reptile skins and live reptiles from, through or to Asia. One of the main arguments is that not only do individual corrupt acts enable wildlife trafficking to happen, but also that corrupted structures (the criminal justice system, and economic and political foundations) in some countries facilitate trafficking and also undermine the effectiveness of anti-trafficking measures. The book also outlines gaps in knowledge and important areas for further research.

[Adapted from authors' abstract]

5.1 Further reading

Armey, L., Melese, F. (2018) *Minimizing Public Sector Corruption:* The Economics of Crime, Identity Economics, and Money Laundering. *Defence and Peace Economics* 29, 840–852.

Barone, G., Narciso, G. (2015) *Organized Crime and Business Subsidies: Where Does the Money Go?* Journal of Urban Economics 86, 98–110.

Baumann, F., Friehe, T. (2015) *Competitive Pressure and Corporate Crime.* The B.E. Journal of Economic Analysis & Policy 16, 647–687.

Bojicic-Dzelilovic, V., Kostovicova, D., Escobar, M., Bjelica, J. (2015) *Organised Crime and International Aid Subversion: Evidence from Colombia and Afghanistan.* Third World Quarterly 36, 1887–1905.

Jakobi, A.P., (2017) *Global Norms and US Foreign Policy Change: The Governance of Transnational Crime.* International Politics 54, 683–697.

Jonsson, S. (2019) *The Complex Relationship between Police Corruption and Sex Trafficking in Origin Countries.* Journal of Human Trafficking 5, 109–129.

Levi, M. (2015) *Money for Crime and Money from Crime: Financing Crime and Laundering Crime Proceeds.* European Journal on Criminal Policy and Research 21, 275–297.

Ligeti, K. (2017) *Chasing Criminal Money: Challenges and Perspectives on Asset Recovery in the EU.* Hart Publishing, Oxford; Portland, OR.

Rose-Ackerman, S., Palifka, B.J. (2018) *Corruption, Organized Crime, and Money Laundering* in Basu, K., Cordella, T. (Eds.) Institutions, Governance and the Control of Corruption, IEA Conference Volume. Palgrave Macmillan, Cham, pp. 75–112.

Wang, P. (2017) *The Chinese Mafia: Organized Crime, Corruption, and Extra-Legal Protection.* Oxford University Press, Oxford; New York, NY.

6.   The environment, natural resources and corruption

- *Norm Diffusion and Reputation: The Rise of the Extractive Industries Transparency Initiative, Elizabeth David-Barrett & Ken Okamura, Governance: An International Journal of Policy, Administration, and Institutions, 2015, vol. 29, p. 227,* link.

Transparency in the extractives sector can be an important tool for improving accountability and deterring corruption. And it is for those very reasons that it remains a puzzle that so many governments in corruption-prone countries voluntarily sign up to greater scrutiny in this area by joining the Extractive Industries Transparency Initiative (EITI). This article argues that EITI serves as a reputational intermediary, whereby reformers can signal good intentions and international actors can reward achievement. International and domestic actors thus utilise EITI to diffuse the norm of resource transparency and to advance reformist aims in a highly problematic policy area.

[Authors' abstract]

- *Tax Havens and Global Environmental Degradation, Victor Galaz et al., Nature Ecology & Evolution, 2018, vol. 2, p. 1352,* link.

The release of classified documents in the past years has offered a rare glimpse into the world of tax havens and their role in the global economy. Although the political, economic and social implications related to these financial secrecy jurisdictions are the subject of considerable research and policymaking interest, their role in supporting economic activities with potentially detrimental environmental consequences has until now been largely ignored. This article combines quantitative analysis with case study descriptions to elaborate and quantify the connections between tax havens and the environment, both in global fisheries and the Brazilian Amazon. The authors show that while only 4% of all registered fishing vessels are currently flagged in a tax haven, 70% of the known vessels implicated in illegal, unreported and unregulated fishing are, or have been, flagged under a tax haven jurisdiction. They also find that between October 2000 and August 2011, 68% of all investigated foreign capital to nine focal companies in the soy and beef sectors in the Brazilian Amazon was transferred through one, or several, known tax havens. This represents as much as 90–100% of foreign capital for some companies investigated. The authors highlight key research challenges for the academic community that emerge from their findings and present a set of proposed actions for policy that would put tax havens on the global sustainability agenda.

[Adapted from authors' abstract]

- *An Analysis of the Extractive Industry Transparency Initiative Implementation Process, Päivi Lujala, World Development, 2018, vol. 107, p. 358,* link.

The Extractive Industries Transparency Initiative (EITI) has become an international hallmark of the efforts to promote better extractive-sector management and improved societal development in natural resource-rich countries. Since its establishment in 2003, a large number of resource-dependent countries have committed to the EITI Standard, and support of the EITI from donors, nongovernmental organisations, and extractive industry companies has been vast. To understand whether and how adherence to the EITI Standard can affect resource governance and development, it is crucial to examine what factors influence a country's decision to join and implement the Standard. This article examines why and how rapidly countries adopt the Standard using survival analysis methods and a global dataset on countries' progress in implementing the EITI Standard. It finds that several factors influence progress and proposes that these can be categorized as internal motivation, internal capacity, and external pressure to implement the Standard. This article contributes to understanding why the EITI Standard implementation stalls in some countries whereas it progresses in others. Importantly, it outlines which factors need to be controlled for in studies that seek to evaluate the impact of the EITI on resource governance and societal development, and argues that such impact evaluations need to correct for the selection biases in countries' decisions to commit to and implement the EITI Standard.

[Author's abstract]

- *Choosing Timber Legality Verification as a Policy Instrument to Combat Illegal Logging in Indonesia, Ahmad Maryudi, Forest Policy and Economics, 2016, vol. 68, p. 99,* link.

The Ministry of Environment and Forestry (MoEF) of Indonesia has recently started to implement legality verification as a policy instrument to combat illegal logging. Using theories of policy instrument choice, this paper attempted to shed light on the conditions under which the instrument choice takes place. Over the past few years, there has been a significant change in political perception on illegal logging. In fact, the problem has been brought forward as one of the most chronic forest problems in the country. At the same time, there has been growing dissatisfaction on the previous range of instruments and measures. In addition, MoEF decision to use legality verification heavily interacts with the trend on import legislations in a number of countries. In fact, the trend is still "more friendly" for Indonesian timber products than boycotts. Legality verification was also preferred due to its streamlined requirements, compared to the more comprehensive standards of sustainability certification.

[Author's abstract]

- *Formalizing the Logging Sector in Indonesia: Historical Dynamics and Lessons for Current Policy Initiatives, Krystof Obidzinski & Koen Kusters, Society and Natural Resources, 2015, vol. 28, p. 530,* link.

This article reviews the Indonesian central government's efforts to regulate logging activities in historical perspective to draw lessons for the new timber legality verification system called SVLK. It shows that throughout history, illegal logging networks have been a fixture in Indonesia's forestry sector and that the involvement of local and national power holders has given logging activities a formal backing. The SVLK is expected to help improve forest governance, but since it is primarily an administrative tool there is a risk that pre-existing trends and practices will continue. This underlines the need for anti-corruption measures and independent monitoring to make the legality adherence system more robust and reliable.

[Authors' abstract]

- *Has the Extractive Industries Transparency Initiative been a success? Identifying and evaluating EITI goals, Siri Aas Rustad et al., Resources Policy, 2017, vol. 51, p. 151,* link.

Launched in 2003, the Extractive Industries Transparency Initiative (EITI) has become a global standard for transparency in extractive sectors. Yet, there remains much debate over the success of the EITI. This article establishes a conceptual categorization of goals for organisations like the EITI, systematically identify the various goals associated with the EITI, and examines empirical evidence to evaluate its specific achievements. The authors find that the EITI has been most successful in reaching its institutional goals, notably by becoming a recognised brand and consolidating transparency as a global norm. The EITI has been fairly successful in reaching some of its operational goals, such as setting up standards for auditing, reporting, and civil society involvement in multi-stakeholder groups. Whether the EITI has had an impact on developmental goals remains an open question, as it is challenging to identify the correct measurements for impact and many evaluations assess goals that are over-inflated compared to what the initiative formally seeks to achieve. The article concludes that any evaluation of the EITI needs to be clear about which type of objective it is measuring, and that an evaluation should not deem the EITI in general as a success or failure based on evaluating only one or two aspects of the initiative.

[Authors' abstract]

- *Grand and Petty Corruption: A Cross-National Analysis of Forest Loss in Low- and Middle-Income Nations, Jamie M. Sommer, Environmental Sociology, 2017, vol. 3, p. 414,* link.

Cross-national research that examines the impact of corruption on forest loss has yielded contradictory findings. This may be due to the use of aggregate measures of corruption. The article examines how grand corruption in the executive branch and petty corruption in the public sector impacts the change in forest loss in low- and middle-income countries from 2001 to 2014. It asks whether both petty corruption in the public sector and grand corruption in the executive sector are causally linked to forest loss, as petty corruption

consists of small, yet frequent infractions, while grand corruption encompasses large, though infrequent, violations.

Through statistical analysis using data from a sample of 87 low- and middle-income countries between 2001 to 2014, the article finds that both grand corruption and petty corruption are associated with forest loss, but the effect of both of these factors on forest loss is less than that of rural population growth and economic growth. Sommer speculates that the limited effect of the two corruption variables might be accounted for by an absence of incentives for grand corruption and the limited scale of petty corruption. However, Sommer acknowledges that the study features a sample of only 87 low- and mid-income countries and that there is a need to improve the measurement of corruption.

The paper concludes by arguing that while the effects of the two independent variables are smaller than those of other factors, these variables still account for significant forest loss and subsequently warrant continued theoretical and policy attention.

[Adapted from author's abstract]

- *Energy Governance, Transnational Rules, and the Resource Curse: Exploring the Effectiveness of the Extractive Industries Transparency Initiative (EITI), Benjamin K. Sovacool, B. et al., World Development, 2016, vol. 83, p. 179,* link.

Transnational standards for disclosure have become a defining feature of global governance and sound economic development, yet little is known about their effectiveness. This study statistically explores the efficacy of such standards focusing on the Extractive Industries Transparency Initiative (EITI), an international non-governmental organisation which maintains a voluntary standard for revenue transparency in the extractive industries. As of November 2015, 31 countries were "EITI Compliant" and another 49 were "EITI candidates". In total, 49 countries had disclosed payments and revenues worth some $1.67 trillion in more than 200 ''EITI reports", and over 90 major companies involved in oil, gas, and mining are committed to supporting the EITI. The EITI has also received support from 84 global investment institutions that collectively manage about $16 trillion in energy infrastructural assets. Moreover, the European Union, African Union, G8, G20, and the United Nations have all endorsed the EITI. This article provides the first broad empirical examination of the EITI's effectiveness in improving governance and economic development outcomes in its member countries using non-parametric tests, regression analysis, and data from the World Bank. It analyses the performance of the first 16 countries to attain EITI compliance status over the period of 1996–2014. The authors find that, in most metrics, EITI countries do not perform better during EITI compliance than before it, and that they do not outperform other countries. The article postulates four possible explanations behind the relative weakness of the EITI: a limited mandate, its voluntary nature, stakeholder resistance, and dependence on strong civil society.

[Adapted from authors' abstract]

- *Wood Fuel Consumption, Institutional Quality, and Forest Degradation in Sub-Saharan Africa: Evidence from a Dynamic Panel Framework, Chindo Sulaiman et al., Ecological Indicators, 2017, vol. 74, p. 414,* link.

The objective of this paper is to answer an empirical question regarding whether wood fuel consumption and institutional quality affect forest degradation in Sub-Saharan Africa. To accomplish this, a sample of 45 sub-Saharan African countries covering 2005–2013 was employed. Also, the dynamic generalised method of moments (GMM) approach was used to estimate the specified model. The results indicated that wood fuel consumption significantly contributed to forest degradation in the region. On the other hand, control of corruption and government effectiveness were negatively related to forest degradation. This suggests that effective control of corruption and governance can contribute to lowering forest degradation in the region. Forest degradation aided by wood fuel consumption can be lessened by effective control of corruption and governance. Thus, policy makers should (1) provide adequate and affordable (or subsidised) modern fuels to

the populace, especially rural dwellers, (2) intensify the fight against corruption, and (3) ensure effective governance.

[Authors' abstract]

- *Corruption and Violations of Conservation Rules: A Survey Experiment with Resource Users, Aksel Sundström, World Development, 2016, vol. 85, p. 73,* link.

Small-scale corruption in government administrations that govern natural resources is believed to have a negative impact on conservation management. Yet, while corruption is said to obstruct the implementation of conservation policies, for instance as bribery may enable poaching in protected reserves, it is an underexplored area of research. This study investigates the effect of corruption, others' compliance behaviour, and support for regulations on rule-violating intentions. In a between-subjects experiment, a sample of resource users active in South African small-scale fisheries (N=201) answered questions about rule-violating intentions after reading one of four scenarios, each depicting a different situation of corruption among officials that enforce regulations and compliance behaviour of other resource users. The results show that resource users are more likely to state rule-violating intentions when corruption among inspectors is widespread. Moreover, the study provides further theoretical insights into the process in which corruption perceptions deter the willingness to follow rules: there is an interaction effect with support for conservation regulations, suggesting that the effect of corruption is stronger among individuals who are less supportive of such rules. These findings lend further support for the proposition that to improve the effectiveness of conservation policy, more effort is needed to reduce bribery among government officials, such as rangers and inspectors that enforce natural resource regulations.

[Author's abstract]

- *Understanding Illegality and Corruption in Forest Governance, Aksel Sundström, Journal of Environmental Management, 2016, vol. 181, p. 779,* link.

This review synthesizes the literature studying illegality and government corruption in forest management. After discussing the theoretical connections between different types of corruption and illegal forest-related activities it describes the major trends in previous studies, examining cross-national patterns as well as local in-depth studies. Both theory and available empirical findings provide a straightforward suggestion: Bribery is indeed a "door opener" for illegal activities to take place in forest management. It then discusses the implications for conservation, focusing first on international protection schemes such as Reducing Emissions from Deforestation and Degradation (REDD/REDD+) and second on efforts to reduce illegality and bribery in forest management. Key aspects to consider in the discussion on how to design monitoring institutions of forest regulations is how to involve actors without the incentive to engage in bribery and how to make use of new technologies that may publicise illegal behaviour in distant localities. The review concludes by discussing avenues for future research.

[Author's abstract]

- *The Moderating Role of Corruption Between Economic Growth and CO2 Emissions: Evidence from BRICS Economies, Zhaohua Wang et al., Energy, 2018, vol. 148, p. 506,* link.

The policy debate on economic growth and CO2 emissions is topical: corruption may affect this relationship by raising pollution at given income levels and by reducing per capita income. This research proposed a newly formulated conceptual framework to explore the moderating role of corruption on the relationship between growth and CO2 emissions by applying a partial least square regression model for a panel of BRICS (Brazil, Russia, India, China and South Africa) countries from 1996 to 2015. Overall, from our empirical findings, we infer that the moderating role of corruption is crucial in the relationship between economic growth and carbon dioxide emissions and control of corruption reduces CO2 emissions. Furthermore, a significant moderating effect of corruption is observed on the relationship between urbanisation and carbon dioxide emissions in the case of BRICS countries, which signifies poor environmental performance therein. Also, control of corruption has a moderating effect on the relationship between trade and CO2 emissions. The variance importance

analysis confirms the reliability of our results. The novel finding of the study not only advances the prior literature, but also provides a clearer picture of the growth-emission nexus. The new findings can be of special interest to policymakers as they seek to control pollution at national level.

[Authors' abstract]

- *Corruption, Natural Resources and Development: From Resource Curse to Political Ecology, Aled Williams & Philippe Le Billon (Eds.), Edward Elgar Publishing, 2017,* link*.*

The book discusses corruption issues in natural resources sectors. Reflecting on recent debates in corruption research and revisiting resource curse challenges in light of political ecology approaches, it provides a series of policy-relevant case studies analysing patterns of corruption around natural resources and options to reach anti-corruption goals.

Using corruption case studies across a wide spectrum of natural resource sectors from around the world, the expert contributions explore political ecology as a means of analysing resource curse challenges. The potential for new variations of the resource curse in the forest and urban land sectors and the effectiveness of anti-corruption policies in resource sectors are considered in depth. Corruption in oil, gas, mining, fisheries, biofuel, wildlife, forestry and urban land are all covered, and potential solutions discussed.

[Extract from publisher's summary]

6.1 Further reading

Anderson, C. (2017). *Sanctions, transparency, and accountability: the missing links in natural resource anti-corruption efforts.* Georgetown Journal of International Law, vol. 48, 779–806, link.

Beevers, M.D. (2015) *Large-Scale Mining in Protected Areas Made Possible Through Corruption: Options For Donors* (U4 Brief No. 7). U4 Anti-Corruption Resource Center, Bergen.

Fenton Villar, P., Papyrakis, E. (2017) *Evaluating the Impact of the Extractive Industries Transparency Initiative (EITI) on Corruption in Zambia.* Extractive Industries and Society 4, 795–805.

Lemaître, S. (2019) *Illicit Financial Flows Within the Extractive Industries Sector: A Glance at How Legal Requirements Can Be Manipulated and Diverted.* Crime, Law and Social Change 71, 107–128.

Oliva, P. (2015) *Environmental Regulations and Corruption: Automobile Emissions in Mexico City.* Journal of Political Economy 123, 686–724.

Papyrakis, E., Rieger, M., Gilberthorpe, E. (2017) *Corruption and the Extractive Industries Transparency Initiative.* Journal of Development Studies 53, 295–309.

Povitkina, M. (2018) *The Limits of Democracy in Tackling Climate Change.* Environmental Politics 27, 411–432.

Rahman, M.A. (2018) *Governance Matters: Climate Change, Corruption, and Livelihoods in Bangladesh.* Climatic Change 147, 313–326.

Sheng, J., Han, X., Zhou, H., Miao, Z. (2016) *Effects of Corruption on Performance: Evidence from the UN-REDD Programme.* Land Use Policy 59, 344–350.

Wyatt, T. (2017) *How Corruption Enables Wildlife Trafficking* in Williams, A., Le Billon, P. (Eds.) *Corruption, Natural Resources and Development: From Resource Curse to Political Ecology.* Edward Elgar Publishing, Cheltenham, UK ; Northampton, MA, pp. 154–162.

6.2 Further reading - journal special issues

Special section: *Contested Wealth: Social and Political Mobilisation in Extractive Communities in Africa* in Extractive Industries and Society, Volume 4, Issue 4, November 2017.

7.   Institutions and corruption

- ***Provision of Electricity to African Households: The Importance of Democracy and Institutional Quality, Helene Ahlborg et al., Energy Policy, 2015, vol. 87, p. 125,*** link***.***

How can differences in per capita household electricity consumption across African countries be understood? Based on theories that highlight the importance of democracy and institutional quality for provision of public goods, the aim of the paper is to analyse the degree to which the level of per capita household electricity consumption in African countries can be attributed to the countries' democratic status and their institutional quality. The article relies on regression analysis employing a pooled data set for 44 African countries over the time period 1996–2009. The analysis shows that democracy and institutional quality both have significant positive effects on per capita household consumption of electricity. The study's results have implications for how energy sector reforms are promoted in developing countries. At a more general level they illustrate that institution-building policy efforts are relevant also in areas where contemporary debates have tended to primarily centre on economic development, financial prerequisites and ownership issues.

[Authors' abstract]

- ***Do Government Audits Reduce Corruption? Estimating the Impacts of Exposing Corrupt Politicians, Eric Avis et al., Journal of Political Economy, 2018, vol. 126, p. 1912,*** link***.***

This paper examines the extent to which government audits of public resources can reduce corruption by enhancing political and judiciary accountability. The article focuses on an anti-corruption programme in Brazil that randomly audits municipalities for their use of federal funds. The authors find that being audited in the past reduces future corruption by 8%, while it also increases the likelihood of experiencing a subsequent legal action by 20%. The article interprets these reduced-form findings through a political agency model, which the authors structurally estimate. Their results suggest that the reduction in corruption comes mostly from the audits increasing the perceived nonelectoral costs of engaging in corruption.

[Authors' abstract]

- ***Careers, Connections, and Corruption Risks: Investigating the Impact of Bureaucratic Meritocracy on Public Procurement Processes, Nicholas Charron et al., Journal of Politics, 2017, vol. 79, p. 89,*** link***.***

Why do officials in some countries favour entrenched contractors, while others assign public contracts more impartially? This article emphasises the important interplay between politics and bureaucracy. It suggests that corruption risks are lower when bureaucrats' careers do not depend on political connections but on their peers. The authors test this hypothesis with a novel measure of career incentives in the public sector – using a survey of more than 18,000 public sector employees in 212 European regions – and a new objective corruption risk measure including over 1.4 million procurement contracts. Both show a remarkable subnational variation across Europe. The study finds that corruption risks are indeed significantly lower where bureaucrats' career incentives exclusively follow professional criteria. In substantial terms, moving EU regions so that bureaucrats' merit and effort would matter as much as in, for example, Baden-Wüttemberg (90th percentile) could lead to a €13 to €20 billion Euro savings per year.

[Authors' abstract]

- ***Elites, Institutions and the Quality of Government, Carl Dahlström & Lena Wängnerud (Eds.), Palgrave Macmillan, 2015.***

Elite politicians, bureaucrats and businessmen hold tremendous power over how political systems work and why not only because of their direct influence on politics, administration and economy but also because their behaviour indirectly signals how things are done. How are elites persuaded not to use their privileged position to benefit themselves at the expense of the society at large? The answer from research so far has been that this

happens through the evolution of formal and informal institutional constraints, which in different ways alter incentives at the top.

The book is divided into four sections, each examining the quality of government approaches in relation to a specific theme: Section 1 explores the negative impact of unconstrained elites; Section 2 attends to history and state-building; Section 3 considers power-sharing; and Section 4 examines political parties.

The volume contributes to ongoing debates and research on the interaction between elites, institutions and other constraints and how this affects corruption and other dimensions of governance. It problematises the incentives for elites and masses to fight grand and petty corruption, respectively, and demonstrates the importance of elite constraints for prosperous and more equitable societies. For instance, as one of the chapters (Keefer) argues, programmatic parties – institutionalised parties with the capacity to advance a coherent policy programme and organisational mechanisms to discipline members – can enable citizens to reduce corruption by enhancing their capacity to defend their interests.

The book also explores the behaviour of a largely unconstrained elite group, namely the diplomatic corps, and shows how corruption not only takes the form of money transfers but also of sexual exploitation.

[Adapted from the publisher's summary]

- *How Business Community Institutions Can Help Fight Corruption, Avinash K. Dixit, World Bank Economic Review, 2015, vol. 29, p. S25,* link*.*

This article analyses collective action by the business community to counter corruption in the award of government licenses and contracts by comparing it to contract enforcement institutions studied by economic historians and contract law scholars. The suggested anti-corruption institution comprises a no-bribery norm, a system to detect violations, and a multilateral ostracism penalty upon conviction in a tribunal. In combination with formal state law, a business institution of sufficient quality – probability of detection and severity of punishment – can eliminate corruption; a less good institution helps reduce it. The legal and communal institutions together achieve substantially better outcomes than either by itself. The model, however, needs to be tested using empirical evidence to see how it works in practice and to assess whether these (causal) linkages hold.

[Author's abstract]

- *Corruption and Norms: Why Informal Rules Matter, Ina Kubbe & Annika Engelbert (Eds.), Palgrave Macmillan, 2018.*

This book focuses on the role of norms in the description, explanation, prediction and combat of corruption. It conceives of corruption as an ubiquitous problem, constructed by specific traditions, values, norms and institutions. The chapters concentrate on the relationship between corruption and social as well as legal norms, providing comparative perspectives from different academic disciplines, theoretical and methodological backgrounds and various country-studies. Due to the nature of social norms that are embedded in personal, local and organisational contexts, the contributions in the volume focus in particular on the individual and institutional level of analysis (micro and meso-mechanisms).

- *Social Accountability: An Introduction to the Concept and Emerging Practice, Carmen Malena et al., The World Bank Social Development Papers, 2004,* link*.*

This paper highlights the World Bank's growing interest and involvement in social accountability initiatives, which derive from the Bank's core goals of promoting poverty reduction and effective and sustainable development. The paper addresses five fundamental questions:

(i)   What is social accountability?
(ii)   Why is it important?
(iii)   What are its core features?
(iv)   What are the key applications?

(v)   What are the factors that underpin its success?

The paper also explores the linkages between the concept of social accountability and other key issues such as governance, gender, participation, empowerment and rights.

Social accountability is defined as an approach toward building accountability that relies on civic engagement, ie in which it is ordinary citizens and/or civil society organisations that participate directly or indirectly in demanding accountability. In a public sector context, social accountability refers to a broad range of actions and mechanisms that citizens, communities, independent media and civil society organisations can use to hold public officials and public servants to account. These include, among others, participatory budgeting, public expenditure tracking, monitoring of public service delivery, investigative journalism, public commissions and citizen advisory boards. These citizen-driven accountability measures complement and reinforce conventional mechanisms of accountability such as political checks and balances, accounting and auditing systems, administrative rules and legal procedures.

This paper finds that, according to the evidence, social accountability mechanisms can contribute to improved governance, increased development effectiveness and empowerment. While the range of social accountability mechanisms is wide and diverse, key common building blocks include obtaining, analysing and disseminating information, mobilising public support and advocating and negotiating change.

Critical factors of success include: access to and effective use of information, civil society and state capacities and synergies between the two. Ultimately, the effectiveness and sustainability of social accountability mechanisms is improved when they are "institutionalised" and when the state's own "internal" mechanisms of accountability are rendered more transparent and open to civic engagement. To be effective in the long run, social accountability mechanisms need to be institutionalised and linked to existing governance structures and service delivery systems.

- ***Building a More Equal Ghana: A five-point action plan to close the gap between the rich and the rest, Abena Oduro et al., Oxfam, 2018,*** link.

Ghana has achieved impressive economic growth rates over the past 20 years, and poverty levels have been significantly reduced. However, income inequality has also become more pronounced, which has led to growing exclusion and marginalisation among some sectors of the population, especially women, and undermines prospects for building a more prosperous and cohesive society.

According to the Oxfam report, there are five drivers of increasing inequality in Ghana:

- poor public financial management
- uneven access and affordability of public services
- poor work and wage prospects
- gender inequalities
- political capture and corruption.

The report then makes recommendations on how to tackle inequality and exclusion in Ghana by addressing these key drivers and improving the quality of governance.

- ***Corruption and Government: Causes, Consequences, and Reform - 2nd ed., Susan Rose-Ackerman & Bonnie J. Palifka, Cambridge University Press, 2016.***

The second edition of Corruption and Government updates Susan Rose-Ackerman's 1999 book to address emerging issues and to rethink old questions in light of new data. The book analyses the growth of research that accompanied the fall of the Berlin Wall, the founding of Transparency International, and the World Bank's decision to give anti-corruption policy a key place on its agenda. Time has vindicated Rose-Ackerman's emphasis on institutional reform as the necessary condition for serious progress.

The book deals with routine payoffs and with corruption in contracting and privatization. It gives special attention to political corruption and to instruments of accountability. The authors have expanded the treatment of culture as a source of entrenched corruption, looking in particular at the effects of gender and religion on corruption and at the linkages between trust and corruption. The authors have also added chapters on criminal law, organised crime, and post-conflict societies. The book outlines domestic conditions for reform and discusses international initiatives including both explicit anti-corruption policies and efforts to constrain money laundering.

The book supports a sectoral approach for fighting corruption, featuring the identification of sectors that are vulnerable to corruption and the targeting of resources accordingly. The authors argue that this pragmatic anti-corruption approach presents opportunities to focus resources where they are needed most.

The authors recommend building a "professional, merit-based civil service that is paid and trained well and rewarded for competence" (p. 174) as the foundation for anti-corruption reforms, which should dissuade public servants from engaging in corruption by lowering potential gains and raising costs. They also stress the importance of an effective police force, penal system and impartial judiciary in anti-corruption efforts.

[Adapted from publisher's summary]

- ***The Chinese Paradox of High Growth and Low Quality of Government: The Cadre Organization Meets Max Weber, Bo Rothstein, Governance, 2015, vol. 28, p. 533,*** link.

Much research has argued for the importance of the state's administrative capacity for development. Disregard for the rule of law and failure to get corruption under control are seen as detrimental to economic and social development. The China paradox refers to the fact that in all commonly used measures of levels of corruption and the quality of government, China is a country that scores quite low. China also lacks the Weberian model of bureaucracy that is seen as central for development. This article argues that this paradox is the result of disregarding the existence of a different public administration model in China – the cadre organisation. Instead of rule following, this organisation is marked by a high commitment to a specific policy doctrine. The argument is that while very different from Weberian bureaucracy, this organisation is well suited for effectively implementing policies for economic and social development.

[Author's abstract]

- ***Gender and Corruption: The Mediating Power of Institutional Logics: Gender and Corruption, Helena Stensöta et al, Governance, 2015, vol. 28, p. 475,*** link.

Scholars have argued that recruiting more women to office is an effective way to curb corruption; however, the more precise mechanisms underlying why this may be the case have remained unclear. This article uses meso-level theories to elaborate on the relationship and suggests that institutional logics mediate the effect of gendered experiences on corruption. The authors make two propositions:

- First, they suggest that the relationship between more women and lower levels of corruption is weaker in the state administration than in the legislative arena, because the bureaucratic administrative logic absorbs actors' personal characteristics.
- Second, the authors refine their institutional argument by claiming that the stronger the bureaucratic principles are in the administration, the less gender matters.

The theory is tested and validated using data provided by the European Commission (EC) covering the EC countries and original data from the Quality of Government Institute Expert Surveys, covering a larger set of countries on a worldwide scale.

[Adapted from authors' abstract]

- *Defining Corruption Where the State is Weak: The Case of Papua New Guinea, Grant W. Walton, Journal of Development Studies, 2015, vol. 51, p. 15,* link.

Corruption is often defined as the abuse of public office for private gain. Suggesting that this is inadequate for understanding corruption in weak states, this article presents two broader definitions of the concept. It discusses findings from qualitative and quantitative research conducted in Papua New Guinea to provide context to these definitions. Respondents – particularly the poor and marginalised – saw corruption as tied to the actions of public officials as well as non-state actors. It is argued that applying broader definitions of corruption could help researchers and policy makers better understand citizens' concerns about corruption, particularly where the state is weak.

[Author's abstract]

- *The Politics of Corruption in Dictatorships, Vineeta Yadav & Bumba Mukherjee, Cambridge University Press, 2016.*

This book analyses how institutional and social factors influence corruption in dictatorships. Dictatorships are often synonymous with high levels of corruption, yet the book's authors argue otherwise. They ask why corruption has declined in some but not other authoritarian regimes. What are the main political factors that drive some autocrats to curb corruption? The book explores the role that business mobilisation can play in reducing corruption under some conditions in dictatorships. Using quantitative analysis and case studies from Jordan, Malaysia, and Uganda, the book investigates how political competition for an elected legislature affects the incentives of dictators to engage in corruption.

The central argument of the book is that small and medium sized enterprises (SMEs) in autocracies are disproportionately affected by corruption and thus represent an anti-corruption constituency. Where geographical proximity enables national associations of SMEs to emerge in autocracies featuring multiparty legislatures, these associations provide opportunities for opposition parties to pressure autocratic rulers to introduce anti-corruption measures.

[Adapted from publisher's summary]

7.1 Further reading

Abbink, K., Freidin, E., Gangadharan, L., Moro, R. (2018) *The Effect of Social Norms on Bribe Offers*. The Journal of Law, Economics, and Organization 34, 457–474.

Baez-Camargo, C., Ledeneva, A. (2017) *Where Does Informality Stop and Corruption Begin? Informal Governance and the Public/Private Crossover in Mexico, Russia and Tanzania*. The Slavonic and East European Review 95, 49–75.

Bersch, K., Praça, S., Taylor, M.M. (2017) *State Capacity, Bureaucratic Politicization, and Corruption in the Brazilian State: State Capacity, Bureaucratic Politicization, and Corruption*. Governance 30, 105–124.

Gankou, J.-M., Bendoma, M., Sow, M.N. (2016) *The Institutional Environment and the Link between Capital Flows and Capital Flight in Cameroon: Capital Flows and Capital Flight in Cameroon*. African Development Review 28, 65–87.

Hassan, M., Prichard, W. (2016) *The Political Economy of Domestic Tax Reform in Bangladesh: Political Settlements, Informal Institutions and the Negotiation of Reform*. Journal of Development Studies 52, 1704–1721.

Kassab, H.S., Rosen, J.D. (2019) *Corruption, Institutions, and Fragile States*. Springer International Publishing, Cham.

Meyer-Sahling, J.-H., Mikkelsen, K.S., Schuster, C. (2018) *Civil Service Management and Corruption: What We Know and What We Don't*. Public Admin 96, 276–285.

Schleiter, P., Voznaya, A. (2018) *Party System Institutionalization, Accountability and Governmental Corruption.* British Journal of Political Science 48, 315–342.

Sharafutdinova, G., Dawisha, K. (2017) *The Escape from Institution-Building in a Globalized World: Lessons from Russia.* Perspectives on Politics. 15, 361–378.

Uberti, L.J. (2016) *Can Institutional Reforms Reduce Corruption? Economic Theory and Patron-Client Politics* in *Developing Countries: Can Institutional Reforms Reduce Corruption?* Development and Change 47, 317–345.

8.   Competitive politics, mass mobilisation and corruption[6]

- ***Corruption, Political Instability and Economic Development in the Economic Community of West African States (ECOWAS): Is There a Causal Relationship?, Abu Nurudeen et al., Contemporary Economics, 2015, vol. 9, p. 45, link.***

Despite the abundant research on economic development, corruption and political instability, little research has attempted to examine whether there is a causal relationship among them. This paper examines the causal relationship between corruption, political instability and economic development in the ECOWAS using the Granger causality test within a multivariate cointegration and error-correction framework for the 1996 to 2012 period. The findings indicate that political instability causes economic development in the short term, while political instability and economic development cause corruption in the long term. In addition, the authors employed the forecast error variance decomposition and impulse response function analyses to investigate the dynamic interaction between the variables. The results demonstrate positive unidirectional Granger causality from political instability to economic development in the short term and positive unidirectional Granger causality from political instability and economic development to corruption in the long term in ECOWAS countries. A key implication the authors derive from this analysis is that ECOWAS governments should design and implement anti-corruption policies to promote political stability in the region.

[Authors' abstract]

- ***Partisan Losers' Effects: Perceptions of Electoral Integrity in Mexico, Francisco Cantú & Omar García-Ponce, Electoral Studies, 2015, vol. 39, p. 1, link.***

This article examines the partisan, logistic, and contextual factors affecting citizens' perceptions of electoral integrity. Drawing on original survey data collected at different stages of the 2012 Mexican presidential election, the authors find that confidence in the integrity of the electoral process varies not only over time, but also across political party affinities. While those who supported the candidate on the left consistently expressed concerns about electoral corruption, supporters of the incumbent party discredited the integrity of the election only after learning of their candidate's defeat. Furthermore, the authors provide the first empirical assessment of the relationship between voters' perceptions of electoral integrity and the presence of observers and party representatives at the polling station. Their findings contribute to a better understanding of the political factors that influence citizens' trust in elections.

[Authors' abstract]

- ***How to Rig an Election, Nic Cheeseman & Brian Klaas, Yale University Press, 2018.***

This book analyses the pseudo-democratic methods employed by despots around the world to retain control through the ballot box. Contrary to what is commonly believed, authoritarian leaders who agree to hold

---

[6] Keyword search for 2015-2019 literature using search terms 'mass mobilisation', 'Arab Spring' and 'colour revolution' combined with 'corruption', 'anti-corruption' and 'illicit financial flow' returned limited results of relevance. Searching with ProQuest Political Science, the combination of search terms that returned the highest number of results was 'mass mobilization' and 'corruption', returning around 2,000 results but few of relevance.

elections are generally able to remain in power longer than autocrats who refuse to allow the population to vote. In this book, the authors expose the limitations of national elections as a means of promoting democratisation, and reveal the six essential strategies that dictators use to undermine the electoral process in order to guarantee victory for themselves. Based on their first-hand experiences as election watchers and interviews with presidents, prime ministers, diplomats, election officials, and conspirators, the authors document instances of election rigging from Argentina to Zimbabwe, including notable examples from Brazil, India, Nigeria, Russia, and the United States. This study offers a sobering overview of corrupted professional politics, while providing fertile intellectual ground for the development of new solutions for protecting democracy from authoritarian subversion.

[Adapted from publisher's summary]

- *Does Corruption Information Inspire the Fight or Quash the Hope? A Field Experiment in Mexico on Voter Turnout, Choice, and Party Identification, Alberto Chong et al., The Journal of Politics, 2015, vol. 77, p. 55,* link*.*

Retrospective voting models assume that offering more information to voters about their incumbents' performance strengthens electoral accountability. However, it is unclear whether incumbent corruption information translates into higher political participation and increased support for challengers. Using experimental evidence, this article suggests that such information not only decreases incumbent party support in local elections in Mexico, but it also decreases voter turnout and support for the challenger party, while it also erodes partisan attachments. Where voters perceive both incumbent and challenger candidates to be corrupt, in the face of limited opportunities to influence electoral outcomes and recognising little difference in utility between candidates, voters make a rational choice to abstain.

The results are inconsistent with strategic explanations of voting which assume uninformed voters abstain. The findings instead found that it was informed voters that abstained. Thus, while information clearly is necessary to improve accountability, corruption information is not sufficient because voters may respond to it by withdrawing from the political process. The findings also raise implications for theories of retrospective voting where voters are expected to punish poor performing incumbents and instead vote for challengers. The results suggest that poor performing incumbents lead voters to question the quality of the political environment generally.

[Authors' abstract]

- *Risks of Corruption to State Legitimacy and Stability in Fragile Situations, Karen Hussmann et al., U4 Issue, Bergen, U4 Anti-Corruption Resource Center, 2012,* link*.*

Examining the cases of Liberia, Nepal and Colombia, this study asks how corruption poses risks to political legitimacy and stability in fragile situations. The report focuses on the key role of elites and their views of the state's legitimacy in determining the extent to which there will be instability or stability. Qualitative interviews of elites show that two particular patronage scenarios are seen as threatening stability. One is when the state or illegal actors sustain a corrupt network by violently eliminating opponents. The other is when corruption benefits few people, the benefits are not distributed "fairly", and the population's basic needs are not met. Public opinion data suggest that despite corruption, the legitimacy of governments and public institutions in the three countries studied is reasonably high. The impact of corruption on legitimacy and stability is mitigated by other factors. Anti-corruption initiatives potentially strengthen state legitimacy, but undermine it if they fail to deliver or become too far-reaching. In conclusion, the report makes recommendations to the international community for prioritising action on corruption.

- *Rooting Out Corruption or Rooting for Corruption? The Heterogeneous Electoral Consequences of Scandals, Pablo Fernández-Vázquez et al., Political Science Research and Methods, 2016, vol. 4, p. 379,* link*.*

Corruption scandals have been found to have significant but mild electoral effects in the comparative literature. However, most studies have assumed that voters punish all kinds of illegal practices. This article challenges this assumption by distinguishing between two types of corruption – corruption that benefits only incumbents extracting rents, and corruption that generates economic externalities which benefit wider constituencies – according to the type of welfare consequences they have for the constituency. This hypothesis is tested using data from the 2011 Spanish local elections. The authors exploit the abundance of corruption allegations associated with the Spanish housing boom, which generated income gains for a wide segment of the electorate in the short term. They find that voters ignore corruption when there are side benefits to it, and that punishment is only administered in those cases in which they do not receive compensation.

[Authors' abstract]

- *Explaining the Arab Uprisings: Transformations in Comparative Perspective, Steven Heydemann, Mediterranean Politics, 2016, vol. 21, p. 192,* link.

Drawing on the research presented by contributors to this special issue, this article assesses the analytic opportunities that emerge when the Arab uprisings are conceptualised as moments of transformation rather than as incipient, flawed or failed transitions to democracy. Highlighting critical issues that cut across and link the experiences of political relevant elites (PREs) and mobilised publics in the cases of Egypt, Libya, Tunisia, and Yemen, it identifies three sets of issues that warrant further comparative research: the effects of stateness and patterns of state-society relations on the trajectory of Arab uprisings; the role of identity politics and non-state forms of solidarity as drivers of political mobilisation and collective action, and the impact of these forms of collective action on possibilities for establishing stable, legitimate forms of governance; and the limits of civil societies and civic sectors in influencing transformational processes.

[Author's abstract]

- *Routledge Handbook of Political Corruption, Paul M. Heywood (Ed.), Routledge, 2014.*

This handbook provides a showcase of innovative and exciting research being conducted in Europe and North America in the field of political corruption. The handbook is structured around four core themes in the study of corruption in the contemporary world: understanding and defining the nature of corruption; identifying its causes; measuring its extent; and analysing its consequences. Each of these themes is addressed from various perspectives in the first four sections of the handbook, while the fifth section explores new directions that are emerging in corruption research. The contributors are experts in their field, working across a range of different social-science perspectives.

[Extract from publisher's summary]

- *The Effect of Democracy on Corruption: Income is Key, Michael Jetter et al., World Development, 2015, vol. 74, p. 286,* link.

This paper provides an explanation for the complex, non-linear, and contested relationship between democracy and corruption. Using panel data with annual observations from 1998 to 2012, the authors control not only for country- and time-invariant factors but also for potential reverse causality between corruption and income levels in a 3SLS statistical framework. Democracy reduces corruption but only in economies that have already crossed a GDP per capita level of approximately $2,000 (in 2005). For poorer states, democratisation is suggested to increase corruption. Other institutional characteristics, including government effectiveness, political rights, civil liberties, regulatory quality, and rule of law, are unlikely to drive this result and findings are robust.

[Adapted from authors' abstract]

- *Does Democracy Reduce Corruption?, Ivar Kolstad, & Arne Wiig, Democratization, 2016, vol. 23, p. 1198,* link*.*

While democracy is commonly believed to reduce corruption, there are obvious endogeneity problems in measuring the impact of democracy on corruption. This article attempts to address the endogeneity of democracy by exploiting the thesis that democracies seldom go to war against each other. The authors define democracy using a dummy variable reflecting whether a country has been at war with a democracy in the period 1946 to 2008, while controlling for the extent to which countries have been at war in general. We find that democracy to a significant extent reduces corruption, and the effect is considerably larger than suggested by estimations not taking endogeneity into account. Democracy may hence be more important in combatting corruption than previous studies would suggest.

[Authors' abstract]

- *Electoral Integrity and Support for Democracy in Belarus, Russia, and Ukraine, Ian McAllister & Stephen White, Journal of Elections, Public Opinion and Parties, 2015, vol. 25, p. 78,* link*.*

The expansion of democracy following the collapse of communism in 1989 to 1990 led many to believe that democratic institutions would rapidly take root. However, over the past decade, electoral malpractice has become widespread, casting doubt on democratic consolidation. This paper examines the causes and consequences of weak electoral integrity in Belarus, Russia, and Ukraine. Using a series of opinion surveys conducted since 2000, we show that public perceptions of electoral unfairness have their roots in seeing widespread corruption among public officials. By contrast, viewing elections as fair correlates with support for the incumbent government, and in watching television, the latter showing the importance to the regimes of control of the mass media. In turn, views about electoral integrity have a significant impact on satisfaction with democracy, especially in Belarus. The results suggest that only root and branch reform in the post-communist societies will substantially improve public perceptions of electoral integrity.

[Authors' abstract]

- *Reassessing the Trade-Off Hypothesis: How Misery Drives the Corruption Effect on Presidential Approval, Guillermo Rosasa & Luigi Manzetti, Electoral Studies, 2015, vol. 39, p. 26,* link*.*

Do economic conditions drive voters to punish politicians that tolerate corruption? Previous scholarly work contends that citizens in young democracies support corrupt governments that are capable of promoting good economic outcomes, the so-called trade-off hypothesis. The authors test this hypothesis based on mass surveys in eighteen Latin American countries between 2004 to 2012. We find that citizens that report bribe attempts from bureaucrats are always more likely to report presidential disapproval than citizens that report no such attempts. In other words, Latin American victims of corruption are not convinced by good economic performance. However, the authors find some evidence for a weaker form of the trade-off hypothesis: presidential disapproval among corruption victims might be more pronounced in contexts of high inflation and high unemployment.

[Authors' abstract]

- *Small Aggregates, Big Manipulation: Vote Buying Enforcement and Collective Monitoring, Miguel R. Rueda, American Journal of Political Science, 2017, vol. 61, p. 163,* link*.*

Vote buying is widespread in developing democracies despite the secret ballot. What explains its resilience? I argue that brokers condition future payments on published electoral results to enforce these transactions and that this is effective at inducing voters' compliance only when the results of small voting groups are available. Using monitors' and citizens' reports of electoral manipulation and survey data from Colombia, this article finds a robust negative correlation between the average polling station size and various measures of vote buying. Evidence from a variety of identification strategies suggests that this relationship can be attributed to aggregate monitoring sustaining these transactions and not to the brokers' increased ability to identify compliers or other characteristics of places where polling stations are small.

[Author's abstract]

- *Corruption and Democracy the "Color Revolutions" in Georgia and Ukraine, Maria Spirova, Taiwan Journal of Democracy, 2008, p. 75,* link.

The Colour Revolutions in Georgia (2003) and Ukraine (2004) used extra-parliamentary means to challenge the results of fraudulent elections and to bring about the end of semi-authoritarian rule in the two countries. Corruption played an important role in prompting these events and became one of the major grievances of the forces of change in the two countries. Currently, although various problems of democratic governance remain in both countries, no return to the times of Shevardnadze and Kuchma is possible. However, according to the Freedom House/Nations in Transit (NiT) reports, corruption continues to be rampant in Ukraine, while it appears to be tamed in Georgia. These developments present some interesting puzzles about the links between corruption and democratisation and democracy and corruption. The purpose of this essay is two-fold. First, it analyses the role of corruption and other rent-seeking behaviour for the fall of the Shevardnadze and Kuchma regimes in 2003 and 2004, respectively. Second, it examines the trends in corruption in Georgia and Ukraine since then, and seeks an explanation for these differential outcomes in the nature of party development and party competition in the two countries.

[Author's abstract]

- *Regional Variation in Voter Turnout in Europe: The Impact of Corruption Perceptions, Aksel Sundström & Daniel Stockemer, Electoral Studies, 2015, vol. 40, p. 158,* link.

While much of the literature on voter turnout focuses on institutional and socioeconomic factors related to the 'input' side of the political process, we examine the 'output' side, and advance this field of research by studying the impact of corruption perceptions on turnout in the most recent national legislative elections across 170 European regions. Using data from a novel measure of regional perceived corruption of government services and the electoral process, together with several control variables, we find through multilevel modelling that regional quality of government positively impacts regional turnout. In more detail, our results indicate that citizens' perceptions of corruption make them, in the aggregate, less likely to cast a ballot.

[Authors' abstract]

- *From Sticks to Carrots: Electoral Manipulation in Africa, 1986–2012, Carolien van Ham & Staffan I. Lindberg, Government and Opposition, 2015, vol. 50, p. 521,* link.

Over 90% of the world's states currently select their national leaders through multiparty elections. However, in Africa the quality of elections still varies widely, ranging from elections plagued by violence and fraud to elections that are relatively 'free and fair'. Yet, little is known about trade-offs between different strategies of electoral manipulation and the differences between incumbent and opposition actors' strategies. This article theorises that choices for specific types of manipulation are driven by available resources and cost considerations for both incumbents and opposition actors, and are mutually responsive. It also suggests that costs of manipulative strategies are shaped by the level of democratisation. The authors test their hypotheses on a time series, cross-sectional data set with observations for 286 African elections from 1986 to 2012. They find that democratisation makes 'cheap' forms of electoral manipulation available to incumbents such as intimidation and manipulating electoral administration less viable, thus leading to increases in vote buying. The future of democracy in Africa thus promises elections where the administration of elections becomes better and better but at the same time vote buying will increase. Not all good things go together, at least not all the time. The future of democracy in Africa will mean more money in politics, more patronage and more clientelistic offers thrown around, at least in the short to medium term.

[Authors' abstract]

8.1 Further reading

Bhattacharyya, S., Hodler, R. (2015) *Media freedom and democracy in the fight against corruption.* European Journal of Political Economy 39, 13–24.

Charron, N., Bågenholm, A. (2016) *Ideology, Party Systems and Corruption Voting in European Democracies.* Electoral Studies 41, 35–49.

Chaves, I., Fergusson, L., Robinson, J.A. (2015) *He Who Counts Elects: Economic Elites, Political Elites, and Electoral Fraud.* Economics & Politics 27, 124–159.

Ecker, A., Glinitzer, K., Meyer, T.M. (2016) *Corruption Performance Voting and the Electoral Context.* European Political Science Review 8, 333–354.

Li, H., Tang, M., Huhe, N. (2016) *How Does Democracy Influence Citizens' Perceptions of Government Corruption? A Cross-National Study.* Democratization 23, 892–918.

Martinez i Coma, F., Trinh, M. (2017) *How Electoral Integrity Affects Voter Turnout in Democracies.* Australian Journal of Political Science 52, 53–74.

Pavão, N., (2018) *Corruption as the Only Option: The Limits to Electoral Accountability.* The Journal of Politics 80, 996–1010.

Riera, P., Barberá, P., Gómez, R., Mayoral, J.A., Montero, J.R. (2013) *The Electoral Consequences of Corruption Scandals in Spain.* Crime, Law and Social Change 60, 515–534.

Rudolph, L., Däubler, T. (2016) *Holding Individual Representatives Accountable: The Role of Electoral Systems.* The Journal of Politics 78, 746–762.

Rueda, M.R. (2015) *Buying Votes with Imperfect Local Knowledge and a Secret Ballot.* Journal of Theoretical Politics 27, 428–456.

9.   Resources and actors

The annotated bibliography has so far concentrated on published academic journals and books. This final section includes all the government and intergovernmental material and sources referenced in the ICAI information note on *Mapping the UK's approach to tackling corruption and illicit financial flows* and provides an overview of key actors and resources focused on tackling corruption and illicit financial flows.

9.1 Resources, reports and documents from the UK government, parliament and other official UK bodies

This section lists all UK government documents and resources referenced in the ICAI information note.

Development Tracker

- Development Tracker (2010) *Kosovo corruption analysis.* United Kingdom, link.
- Development Tracker (2010) *OECD: support to UNCAC.* United Kingdom, link.
- Development Tracker (2010) *Security, justice and growth programme.* United Kingdom, link.
- Development Tracker (2017) *Extension of UN Convention against Corruption (UNCAC) & OECD Convention to Crown Dependencies and Overseas Territories.* United Kingdom, link.
- Development Tracker (2019) *Anti-Corruption Evidence 'ACE' Programme.* United Kingdom, link.
- Development Tracker (2019) *International Action Against Corruption.* United Kingdom, link.

- Development Tracker (2019) *The Good Governance Fund – Managed Fund Technical Assistance.* United Kingdom, link.
- Development Tracker (2019) *The Investment Promotion Programme.* United Kingdom, link.

Department for International Development (DFID)

- Brierly, S. and Ozdemir, E. (2017) *Petty corruption in the provision of public services in Ghana. STAAC-Ghana.* Available on request from STAAC-Ghana (DFID).
- DFID (2016) *Section 14. Angel Gurría: How to battle 21st-century corruption.* United Kingdom, link.
- DFID (2018) *What is DFID's anti-corruption policy and strategy for audit.* United Kingdom, not published.
- DFID (2018) *Open aid, open societies: a vision for a transparent world.* United Kingdom, link.
- DFID (2019) *Governance for growth, stability and inclusive development.* United Kingdom, link.
- GOGIG. (2018) *Ghana Oil and Gas for Inclusive Growth (GOGIG) 2014-2019: Annual Review,* link.
- STAAC (n.d.) *Strengthening Action Against Corruption (STAAC, 2015-2019) Inception Report,* not published.
- STAR Ghana (2018) *Strengthening transparency, accountability and responsiveness in Ghana (STAR Ghana) 2015-2021: Annual Review.* Development tracker, link.
- Taxell, N., Rocha Menocal, A., et al. (2015) *Why corruption matters: understanding causes, effects and how to address them.* Evidence paper on corruption. DFID, link.

HM Government

- Department for International Trade (n.d.) *Doing business with integrity.* United Kingdom, link.
- Foot, M. (n.d.) *Final report of the independent review of British offshore financial centres.* HM Treasury, link.
- HM Government (2013) *G8 2013: new rules to bring unprecedented transparency on company ownership.* United Kingdom, link.
- HM Government (2014) *UK Anti-Corruption Plan.* United Kingdom, link.
- HM Government (2015) *New crime unit to investigate corruption affecting developing countries.* United Kingdom, link.
- HM Government (2016) *Anti-Corruption Summit 2016.* United Kingdom, link.
- HM Government (2017) *United Kingdom Anti-Corruption Strategy 2017-2022.* United Kingdom, link.
- HM Government (2018) *Serious and Organised Crime Strategy.* United Kingdom, link.
- HM Government (2018) *The future of UK aid post-Brexit,* Speech by International Development Secretary, the Rt. Hon. Penny Mordaunt MP. United Kingdom, link.
- HM Government (2019) *Economic Crime Plan 2019-2022.* United Kingdom, link.
- HM Government (n.d.) *International Illicit Finance Strategy.* United Kingdom, not published.

Legislation

- *Proceeds of Crime Act 2002,* United Kingdom, link.
- 'Enhanced customer due diligence and ongoing monitoring'*, The Money Laundering Regulations 2007 (SI 2007/2157),* United Kingdom, link.
- *Bribery Act 2010,* United Kingdom, link.
- *Criminal Finances Act 2017,* United Kingdom, link.
- *Sanctions and Anti-Money Laundering Act 2018,* United Kingdom, link.

House of Commons Library

- Edmonds, T. (2018) *Money laundering law,* House of Commons Library Briefing paper no. 2592, London, House of Commons Library, link.
- HC 24 July 2002, vol. 389, part 185, col. 1080, House of Commons, link.
- *Tackling corruption overseas,* International Development Committee, Fourth report of session 2016-17, October 2016, link.
- Mor, F. (2019) *Registers of beneficial ownership,* Briefing paper no. 8259, London, House of Commons Library, link.

Independent Commission for Aid Impact (ICAI)

- ICAI (2014) *DFID's approach to anti-corruption and its impact on the poor.* London, link.
- ICAI (2016) *DFID's approach to managing fiduciary risk in conflict-affected environments: a performance review.* London, link.

Joint Money Laundering Intelligence Taskforce

- Joint Money Laundering Intelligence Taskforce (n.d.) *Public-private information sharing partnerships to tackle money laundering in the finance sector,* The UK Experience. United Kingdom, link.

National Crime Agency

- National Crime Agency (n.d.) *Bribery, corruption and sanctions evasion.* United Kingdom, link.
- National Crime Agency (n.d.) *National Economic Crime Centre: Improving the UK's response to economic crime.* United Kingdom, link.

Serious Fraud Office

- Serious Fraud Office (n.d.) *Deferred Prosecution Agreements.* United Kingdom, link.

9.2 Resources, reports and documents from intergovernmental organisations and other governments

This list comprises resources produced by other governments and by intergovernmental organisations and initiatives that were used in the ICAI information note.

Australian Federal Police

- Australian Federal Police (n.d.) International Anti-Corruption Coordination Centre, AFP, link.

The Extractive Industries Transparency Initiative (EITI)

EITI is the global standard to promote open and accountable management of extractive resources, supported by governments, companies and CSOs**.**

- EITI. (N.D). *History of the EITI. How it all started, where we went and where we are now.* EITI, link.

Financial Action Task Force (FATF)

FATF is an independent, intergovernmental body tasked with developing and promoting policies to prevent money laundering, terrorist financing and the financing of the proliferation of weapons of mass destruction.

- FATF (2018) *Anti-money laundering and counter-terrorist financing measures – United Kingdom Mutual Evaluation Report.* The Financial Action Task Force. Paris, December, link.
- FATF (n.d.) *History of the FATF.* The Financial Action Task Force, Paris, link.

Organisation for Economic Cooperation and Development (OECD)

- OECD (2017) *OECD transfer pricing guidelines for multinational enterprises and tax administrations 2017.* Paris, link.
- OECD (n.d.) *Key OECD anti-corruption documents.* Paris, link.
- OECD (n.d.) *United Kingdom, Review of implementation of the Convention and 1997 recommendation.* Paris, link.

Open Government Partnership

Open Government Partnership is a coalition of governments and CSOs. The largest donor is DFID.

- Website: https://www.opengovpartnership.org/

Stolen Asset Recovery Initiative (StAR)

StAR is a partnership between the World Bank and the UN Office on Drugs and Crime (UNODC)

- Website: https://star.worldbank.org
- Publication referenced in ICAI information note:
  - Gray, L., Hansen, K., Recica-Kirkbride, P. and Mills, L. (2014) *Few and Far. The Hard Facts on Stolen Asset Recovery.* Stolen Asset Recovery Initiative, link.

United Nations Office on Drugs and Crime (UNODC)

- UNODC (2018) *Signature and ratification status.* United Nations Office on Drugs and Crime, 26 June, link.

World Bank

- Malena, C., Forster, R. and Singh, J. (2004) *Social accountability: an introduction to the concept and emerging practice.* Working Paper Volume 1, World Bank, link.

9.3 Research centres, consortiums, think tanks and NGOs

- ACE – Anti-Corruption Evidence programme, https://anticorruptionevidence.org/. This DFID funded research programme has two components:
  - SOAS ACE research consortium, led by the School of Oriental and African Studies (SOAS), University of London, https://ace.soas.ac.uk/
  - GI-ACE programme, led by Global Integrity, Washington D.C, https://www.globalintegrity.org/ace/

- ANTICORRP – a large-scale research project funded by the EU
  - Website: https://anticorrp.eu/

- Basel Institute on Governance. The Institute hosts the International Centre for Asset Recovery (ICAR)
  - Website: https://www.baselgovernance.org/asset-recovery
  - Publications quoted in the ICAI information note:
    - Basel Institute on Governance (2019). *Helping SMEs do business with integrity.* Switzerland, link.
    - Basel Institute on Governance (n.d.). *International Centre for Asset Recovery.* Switzerland, link.

- European Consortium for Political Research (ECPR) Standing Group on Organised Crime (SGOC)
  - Website: https://sgocnet.org/

- European Research Centre for Anti-corruption and State-building (ERCAS), Hertie School of Governance, Berlin
  - Website: https://www.againstcorruption.eu/

- Financial Transparency Coalition (FTC), Boston, MA
  - Website: https://financialtransparency.org

- Global Financial Integrity (GFI), Washington D.C. and London
  - Website: https://gfintegrity.org/

- The International AntiCounterfeiting Coalition (IACC)
  - Website: https://www.iacc.org

- Oxfam International
  - Oxfam International, Send Ghana and GACC (2018) *Building a more equal Ghana, a five-point action plan to close the gap between the rich and the rest.* Oxfam International, link.

- Quality of Government Institute (QOG), University of Gothenburg
  - Website: https://qog.pol.gu.se

- Royal United Services Institute (RUSI) Strategic Hub for Organised Crime Research (SHOC), London
  - Website: https://shoc.rusi.org/
  - Current RUSI research projects include:
    - Organised Crime https://rusi.org/projects/organised-crime
    - Illicit trade https://rusi.org/projects/illicittrade
  - Publications quoted in the ICAI information note:
    - Keatinge, T. (2018) *Penny's Vision, Pound Wise: Global Financial Centres Must Collaborate to Tackle Illicit Financial Flows.* The Royal United Services Institute (RUSI), AML/CTF, organised crime, link.
    - McKeran, W. (2019) *Fusion Doctrine: One Year On.* The Royal United Services Institute (RUSI), Defence Policy UK, link.

- U4 Anti-Corruption Resource Centre, Chr. Michelsen Institute (CMI), Bergen.
  - Website: https://www.u4.no/
  - Publications referenced in the ICAI information note:
    - Reed, Q. and Fontana, A. (2011) *Corruption and illicit financial flows: The limits and possibilities of current approaches.* U4 Anti-Corruption Resource Centre, link.
    - Zúñiga, N. (2018) *Behavioural changes against corruption.* U4 Anti-Corruption Resource Centre, link.

- Hechler, H., Huter, M., and Scaturro, R. (2019) *UNCAC in a nutshell 2019. A quick guide to the United Nations Convention against Corruption for donor agency and embassy staff.* U4 Anti-Corruption Resource Centre, link.
- Meyer, M.H. and Mullar, S. (2019) *Addressing illicit financial flows for anti-corruption at country level.* U4 Anti-Corruption Resource Centre, link.

- Tax Justice Network (TJN), an independent international network for research and advocacy on tax evasion, tax avoidance and tax havens, Chesham, Buckinghamshire.
  - Website: https://www.taxjustice.net .
  - Publication referenced in the ICAI information note:
    - The Corporate Tax Haven Index 2019, https://www.corporatetaxhavenindex.org.

- Transparency International, Berlin
  - Website: https://www.transparency.org
  - Transparency International Anti-corruption helpdesk: https://www.transparency.org/whatwedo/corruptionqas .

- Transparency International UK
  - Website: https://www.transparency.org.uk
  - Publications referenced in the ICAI information note:
    - Barrington, R. (2016) *Why we still need an anti-corruption champion and what more they need to do.* Transparency International UK, link.
    - Transparency International UK and Corruption Watch (2017) *Accountable asset return: UK country level civil society report.* United Kingdom, link.
    - Transparency International UK (2017) *UK anti-corruption strategy: A review.* United Kingdom, link.
    - Transparency International UK (2018) *End the UK's role as a 'safe haven for corrupt wealth'.* United Kingdom, link.
    - Transparency International UK (2019) *Property Ownership.* United Kingdom, link.
    - Transparency International UK (n.d.) *Corrupt money in the UK.* United Kingdom, link.
    - Transparency International UK (n.d.) *Safe Havens.* United Kingdom, link.

9.4 Web resources

Anti-corruption

Anti-Corruption Network for Transition Economies
https://www.oecd.org/corruption/acn/

GAB – The Global Anticorruption Blog
https://globalanticorruptionblog.com/resources/

Global Witness
https://www.globalwitness.org/en/

International Aid and Transparency Initiative
https://iatistandard.org/en/

OECD-DAC - Fighting Corruption for Development
https://www.oecd.org/corruption/fightingcorruptionattheoecd.htm

Publish What You Fund – the Global Campaign for Aid Transparency
https://www.publishwhatyoufund.org/

Stability Pact Anti-Corruption Initiative
http://www.rai-see.org/

Transparency International Anti-Corruption Knowledge Hub
https://knowledgehub.transparency.org/

United Nations Development Program, Global Anticorruption Initiative (GAIN)
https://www.undp.org/content/undp/en/home/librarypage/democratic-governance/anti-corruption.html

World Bank Governance & Anti-Corruption
http://web.worldbank.org/archive/website00818/WEB/INDEX-6.HTM

IFFs

Financial Accountability and Corporate Transparency Coalition (FACT)
https://financialtransparency.org

Financial Action Task Force on Money Laundering (FATF)
https://www.fatf-gafi.org/

Global Forum on Transparency and Exchange of Information for Tax Purposes, OECD.
http://www.oecd.org/tax/transparency/abouttheglobalforum.htm

High Level Panel on Illicit Financial Flows, United Nations Economic Commission for Africa
https://www.uneca.org/iff

OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (BEPS)
http://www.oecd.org/tax/beps/beps-about.htm

OpenOwnership, New York
https://www.openownership.org/

Paradise papers investigation website, International Consortium of Investigative Journalists, Washington D.C.
https://www.icij.org/investigations/paradise-papers/

Stolen Asset Recovery Initiative (StAR), World Bank and UNODC
https://star.worldbank.org/

United Nations International Money Laundering Information Network
http://www.imolin.org/

UNODC Global Programme against Money-Laundering
http://www.unodc.org/unodc/en/money-laundering/index.html?ref=menuside

References[7]

Abu, N., Karim, M.Z.A., Aziz, M.I. (2015) *Corruption, Political Instability and Economic Development in the Economic Community of West African States (ECOWAS): Is There a Causal Relationship?* (SSRN Scholarly Paper No. 2607385). Social Science Research Network, Rochester, NY.

Acht, M., Mahmoud, T.O., Thiele, R. (2015) *Corrupt Governments Do Not Receive More State-to-State Aid: Governance and the Delivery of Foreign Aid Through Non-State Actors*. Journal of Development Economics 114, 20–33.

Ahlborg, H., Boräng, F., Jagers, S.C., Söderholm, P. (2015) *Provision of Electricity to African Households: The Importance of Democracy and Institutional Quality*. Energy Policy 87, 125–135, link.

Andersson, S. (2017) *Beyond Unidimensional Measurement of Corruption*. Public Integrity 19, 58–76.

Avis, E., Ferraz, C., Finan, F. (2018) *Do Government Audits Reduce Corruption? Estimating the Impacts of Exposing Corrupt Politicians*. Journal of Political Economy 126, 1912–1964, link.

Aziani, A. (2018) *Illicit Financial Flows: An Innovative Approach to Estimation*. Springer International Publishing, Cham.

Barnes, T.D., Beaulieu, E. (2018) *Women Politicians, Institutions, and Perceptions of Corruption*. Comparative Political Studies 52, 134–167.

Basu, K., Cordella, T. (Eds.) (2018) *Institutions, Governance and the Control of Corruption*, IEA conference volume. Palgrave Macmillan, Cham.

Bauhr, M. (2017) *D12.7 Policy Reports*. ANTICORRP project, Gothenburg.

Beckett, P. (2017) *Tax Havens and International Human Rights*. Routledge, London.

Bullough, O., (2018) *Moneyland: Why Thieves And Crooks Now Rule The World And How To Take It Back*. Profile Books, London.

Cantú, F., García-Ponce, O. (2015) *Partisan Losers' Effects: Perceptions of Electoral Integrity in Mexico*. Electoral Studies 39, 1–14.

Cassara, J.A. (2015) *Trade-Based Money Laundering: The Next Frontier in International Money Laundering Enforcement*. John Wiley & Sons, Hoboken, NJ.

Chaikin, D., Sharman, J.C. (2009) *Corruption and Money Laundering: A Symbiotic Relationship*. Palgrave Macmillan, New York, NY.

Charron, N., Dahlström, C., Fazekas, M., Lapuente, V. (2016) *Careers, Connections, and Corruption Risks: Investigating the Impact of Bureaucratic Meritocracy on Public Procurement Processes*. Journal of Politics 79, 89–104.

Chaturvedi, B.K., Chandra, S. (2015) *Corruption and Economic Growth*. Academic Foundation, New Delhi.

Chayes, S. (2016) *Thieves of State: Why Corruption Threatens Global Security*. W.W. Norton & Company, New York, NY.

Cheeseman, N., Klaas, B. (2018) *How to Rig an Election*. Yale University Press, New Haven, CT.

Chong, A., De La O, A.L., Karlan, D., Wantchekon, L. (2015) *Does Corruption Information Inspire the Fight or Quash the Hope? A Field Experiment in Mexico on Voter Turnout, Choice, and Party Identification*. Journal of Politics 77, 55–71.

---

[7]   This bibliography includes only the sources that have been annotated in this AB, and not the references listed for further reading.

Cobham, A., Janský, P. (2017) *Measurement of Illicit Financial Flows* (Expert consultation on the SDG Indicator on Illicit financial flows 12-14 December 2017). UNCTAD, Geneva.

Comolli, V. (Ed.) (2018) *Organized Crime and Illicit Trade: How to Respond to This Strategic Challenge in Old and New Domains*. Springer International Publishing, Cham.

Cooley, A., Sharman, J.C. (2017) *Transnational Corruption and the Globalized Individual*. Perspectives on Politics 15, 732–753.

Dahlström, C., Wängnerud, L. (Eds.) (2015) *Elites, Institutions and the Quality of Government*. Palgrave Macmillan, London.

Darcy, S. (2017) *'The Elephant in the Room': Corporate Tax Avoidance & Business and Human Rights*. Business and Human Rights Journal 2, 1–30.

David‑Barrett, E., Okamura, K. (2016) *Norm Diffusion and Reputation: The Rise of the Extractive Industries Transparency Initiative*. Governance 29, 227–246.

De Sanctis, F.M. (2017) *International Money Laundering Through Real Estate and Agribusiness*. Springer International Publishing, Cham.

Di John, J., O'Meally, S. (2017) *Social Service Delivery, Political Economy and Forms of Violence: Explaining Progress against the Odds*. World Bank, Washington, DC.

Dietrich, S. (2016) *Donor Political Economies and the Pursuit of Aid Effectiveness*. International Organization 70, 65–102.

Dimant, E., Tosato, G. (2018) *Causes and Effects of Corruption: What Has Past Decade's Empirical Research Taught Us? A Survey*. Journal of Economic Surveys 32, 335–356.

DiRienzo, C. (2018) *Compliance with Anti-Human Trafficking Policies: The Mediating Effect of Corruption*. Crime, Law and Social Change 70, 525–541.

Dixit, A.K. (2015) *How Business Community Institutions Can Help Fight Corruption*. World Bank Economic Review 29, S25–S47.

Dolve, M.H.M., Mullard, S. (2019) *Addressing Illicit Financial Flows for Anti-Corruption at Country Level: A Primer for Development Practitioners*. U4 Anti-Corruption Resource Center, Bergen.

Edelbacher, M., Kratcoski, P.C., Dobovsek, B. (Eds.) (2015) *Corruption, Fraud, Organized Crime, and the Shadow Economy*. CRC Press, Boca Raton, FL.

Escresa, L., Picci, L. (2017) *A New Cross-National Measure of Corruption*. World Bank Economic Review 31, 196–219.

Feige, E.L. (2016) *Reflections on the Meaning and Measurement of Unobserved Economies: What Do We Really Know About the "Shadow Economy"* (SSRN Scholarly Paper No. 2728060). Social Science Research Network, Rochester, NY.

Fernández-Vázquez, P., Barberá, P., Rivero, G. (2016) *Rooting Out Corruption or Rooting for Corruption? The Heterogeneous Electoral Consequences of Scandals*. Political Science Research and Methods 4, 379–397.

Fisman, R., Golden, M.A. (2017) *Corruption: What Everyone Needs to Know*. Oxford University Press, New York, NY.

Galaz, V., Crona, B., Dauriach, A., Jouffray, J.-B., Österblom, H., Fichtner, J. (2018) *Tax Havens and Global Environmental Degradation*. Nature Ecology & Evolution 2, 1352–1357.

Heydemann, S. (2016) *Explaining the Arab Uprisings: transformations in Comparative Perspective*. Mediterranean Politics 21, 192–204.

Heywood, P. (Ed.) (2015) *Routledge Handbook of Political Corruption*. Routledge, Milton Park, Abingdon, Oxon; New York, NY.

Heywood, P.M. (2018) *Combating Corruption in the Twenty-First Century: New Approaches*. Daedalus 147, 83–97.

Heywood, P.M. (2017) *Rethinking Corruption: Hocus-Pocus, Locus and Focus*. The Slavonic and East European Review 95, 21.

High Level Panel on Illicit Financial Flows (2015) *Illicit Financial Flow: Report of the High Level Panel on Illicit Financial Flows from Africa*. African Union/United Nations Economic Commission for Africa, Conference of Ministers of Finance, Planning and Economic Development, Addis Ababa.

Hough, D. (2017) *Analysing Corruption: An Introduction*. Agenda, Newcastle upon Tyne.

International Peace Institute (2019) *Organized Crime, Arms Trafficking, and Illicit Financial Flows: Exploring SDG Target 16.4*, link.

Isaksson, A.-S., Kotsadam, A. (2018) *Chinese Aid and Local Corruption*. Journal of Public Economics 159, 146–159.

Jakobi, A.P. (2018) *Governing Illicit Finance in Transnational Security Spaces: The FATF and Anti-Money Laundering*. Crime, Law and Social Change 69, 173–190.

Janský, P. (2015) *Updating the Rich Countries´ Commitment to Development Index: How They Help Poorer Ones Through Curbing Illicit Financial Flows*. Social Indicators Research 124, 43–65.

Jetter, M., Agudelo, A.M., Hassan, A.R. (2015) *The Effect of Democracy on Corruption: Income is Key*. World Development 74, 286–304.

Jha, C.K., Sarangi, S. (2018) *Women and Corruption: What Positions Must They Hold to Make a Difference?* Journal of Economic Behavior & Organization 151, 219–233.

Johnsøn, J. (2016) *Anti-Corruption Strategies in Fragile States: Theory and Practice in Aid Agencies*. Edward Elgar Publishing Ltd, Cheltenham, UK; Northampton, MA.

Jonsson, S. (2019) *The Complex Relationship between Police Corruption and Sex Trafficking in Origin Countries*. Journal of Human Trafficking 5, 109–129.

Kahler, M., Forstater, M., Findley, M.G., Vittori, J., Westenberg, E., Fanusie, Y.J. (2018) *Global Governance to Combat Illicit Financial Flows: Measurement, Evaluation, Innovation*. Council on Foreign Relations, New York, NY.

Kapur, D., Vaishnav, M. (2018) "*Builders, Politicians, and Election Finance in India*" in Kapur, D., Vaishnav, M. (Eds.), *Costs of Democracy: Political Finance in India*. Oxford University Press, Oxford.

Kenny, C. (2017) *Results Not Receipts: Counting the Right Things in Aid and Corruption*. Center For Global Development, Washington, D.C.

Kerusauskaite, I. (2018) *Anti-Corruption in International Development*. Routledge, Abingdon ; New York, NY.

Khan, M.H., Andreoni, A., Roy, P. (2016) *Anti-Corruption in Adverse Contexts: A Strategic Approach*. Presented at the Development Studies Association Conference, Oxford.

King, C., Walker, C., Gurulé, J. (Eds.) (2018) *The Palgrave Handbook of Criminal and Terrorism Financing Law*. Springer International, Cham.

Kolstad, I., Wiig, A. (2016) *Does Democracy Reduce Corruption?* Democratization 23, 1198–1215.

Kubbe, I., Engelbert, A. (Eds.) (2018) *Corruption and Norms: Why Informal Rules Matter*. Palgrave Macmillan, Cham.

Kukutschka, R.M.B., Camarda, A., Cizmaziova, L. (2019) *Illicit Financial Flows: Topic Guide*. Transparency International, Berlin.

Lawton, A., Zeger, van der W., Huberts, L. (Eds.) (2015) *Ethics in Public Policy and Management: A Global Research Companion*. Routledge, London ; New York, NY.

Lujala, P. (2018) *An Analysis of the Extractive Industry Transparency Initiative Implementation Process*. World Development 107, 358–381.

Malena, C., Singh, J., Singh, J. (2004) *Social Accountability: An Introduction to the Concept and Emerging Practice* (Working Paper No. 31042). World Bank, Washington D.C.

Marquette, H., Peiffer, C. (2015) "*Collective Action and Systemic Corruption*" in *Workshop 19 - The Intricacies of Accountability: Horizontal, Vertical and Diagonal Mechanisms to Combat Corruption*. Presented at the ECPR Joint Sessions of Workshop, University of Warsaw.

Maryudi, A. (2016) *Choosing Timber Legality Verification as a Policy Instrument to Combat Illegal Logging in Indonesia*. Forest Policy and Economics 68, 99–104.

McAllister, I., White, S. (2015) *Electoral Integrity and Support for Democracy in Belarus, Russia, and Ukraine*. Journal of Elections, Public Opinion and Parties 25, 78–96.

Menard, A.-R., Weill, L. (2016) *Understanding the Link Between Aid and Corruption: A Causality Analysis*. Economic Systems 40, 260–272.

Mungiu-Pippidi, A. (2015) *The Quest for Good Governance: How Societies Develop Control of Corruption*. Cambridge University Press, Cambridge.

Mungiu-Pippidi, A., Hartmann, T. (2019) *Corruption and Development: An Overview* in Oxford Research Encyclopedia of Economics and Finance. Oxford University Press.

Mungiu-Pippidi, A., Johnston, M. (Eds.) (2017) *Transitions to Good Governance: Creating Virtuous Circles of Anti-Corruption*. Edward Elgar Publishing Ltd, Cheltenham, UK.

Mungiu-Pippidi, A., Warkotsch, J. (2017) *Beyond the Panama Papers. The Performance of EU Good Governance Promotion*. The Anticorruption Report, volume 4. Barbara Budrich Publishers, Opladen.

Neudorfer, N.S. (2016) *Gender and Graft: A Political Economy Argument about the Influence of Working Women on Political Corruption*. Journal of Women, Politics & Policy 37, 190–216.

Obidzinski, K., Kusters, K. (2015) *Formalizing the Logging Sector in Indonesia: Historical Dynamics and Lessons for Current Policy Initiatives*. Society and Natural Resources 28, 530–542.

OECD (2016) *Trafficking in Persons and Corruption: Breaking the Chain*, OECD Public Governance Reviews. OECD Publishing, Paris.

OECD (n.d.) *Policy Coherence in Combating Illicit Financial Flows: PCSD Thematic Module*. Paris, link.

Peters, A. (2018) *Corruption as a Violation of International Human Rights*. European Journal of International Law 29, 1251–1287.

Peters, A. (2015) *Corruption and Human Rights* (Working Paper No. 20). Basel Institute on Governance, Basel.

Raoul Wallenberg Institute of Human Rights and Humanitarian Law (2018) *The Nexus Between Anti-Corruption and Human Rights: A Review by the Raoul Wallenberg Institute of Human Rights and Humanitarian Law*. Lund.

Reed, Q., Fontana, A. (2011) *Corruption and Illicit Financial Flows: The Limits and Possibilities of Current Approaches*. U4 Anti-Corruption Resource Center, Bergen.

Robinson, I. (2015) *Truth Commissions and Anti-Corruption: Towards a Complementary Framework?* International Journal of Transitional Justice 9, 33–50.

Rosas, G., Manzetti, L. (2015) *Reassessing the Trade-Off Hypothesis: How Misery Drives the Corruption Effect on Presidential Approval*. Electoral Studies 39, 26–38.

Rose, C. (2016) *The Limitations of a Human Rights Approach to Corruption*. International and Comparative Law Quarterly 65, 405–438.

Rose, C. (2015) *International Anti-Corruption Norms: Their Creation and Influence on Domestic Legal Systems*. Oxford University Press, Oxford.

Rose, R., Peiffer, C. (2019) *Bad Governance and Corruption*. Palgrave Macmillan, Cham.

Rose, R., Peiffer, C. (2016) *Integrating Institutional and Behavioural Measures of Bribery*. European Journal on Criminal Policy and Research 22, 525–542.

Rose, R., Peiffer, C. (2015) *Paying Bribes for Public Services: A Global Guide to Grass-Roots Corruption*. Palgrave Macmillan, London.

Rose-Ackerman, S., Lagunes, P. (Eds.) (2015) *Greed, Corruption, and the Modern State: Essays in Political Economy*. Edward Elgar Publishing Ltd, Cheltenham, UK.

Rose-Ackerman, S., Palifka, B.J. (2018) *Corruption, Organized Crime, and Money Laundering* in Basu, K., Cordella, T. (Eds.) Institutions, Governance and the Control of Corruption, IEA Conference Volume. Palgrave Macmillan, Cham, 75–112.

Rothstein, B. (2015) *The Chinese Paradox of High Growth and Low Quality of Government: The Cadre Organization Meets Max Weber*. Governance 28, 533–548.

Rothstein, B., Varraich, A. (2017) *Making Sense of Corruption*. Cambridge University Press, Cambridge, UK ; New York, NY.

Rueda, M.R. (2017) *Small Aggregates, Big Manipulation: Vote Buying Enforcement and Collective Monitoring*. American Journal of Political Science 61, 163–177.

Rustad, S.A., Le Billon, P., Lujala, P. (2017) *Has the Extractive Industries Transparency Initiative been a success? Identifying and evaluating EITI goals*. Resources Policy 51, 151–162.

Sharman, J.C. (2017) *The Despot's Guide to Wealth Management: On the International Campaign against Grand Corruption*. Cornell University Press, Ithaca.

Shelley, L.I. (2018) *Dark Commerce: How a New Illicit Economy Is Threatening Our Future*. Princeton University Press, Princeton, NJ.

Sommer, J.M. (2017) *Grand and Petty Corruption: A Cross-National Analysis of Forest Loss in Low- and Middle-Income Nations*. Environmental Sociology 3, 414–426.

Sovacool, B.K., Walter, G., Van de Graaf, T., Andrews, N. (2016) *Energy Governance, Transnational Rules, and the Resource Curse: Exploring the Effectiveness of the Extractive Industries Transparency Initiative (EITI)*. World Development 83, 179–192.

Spirova, M. (2008) *Corruption and Democracy The "Color Revolutions" in Georgia and Ukraine*. Taiwan Journal of Democracy 75–90.

Stensöta, H., Wängnerud, L. (Eds.) (2018) *Gender and Corruption: Historical Roots and New Avenues for Research*. Palgrave Macmillan.

Stensöta, H., Wängnerud, L., Svensson, R. (2015) *Gender and Corruption: The Mediating Power of Institutional Logics: Gender and Corruption.* Governance 28, 475–496.

Sulaiman, C., Abdul-Rahim, A.S., Mohd-Shahwahid, H.O., Chin, L. (2017) *Wood Fuel Consumption, Institutional Quality, and Forest Degradation in Sub-Saharan Africa: Evidence from a Dynamic Panel Framework.* Ecological Indicators 74, 414–419.

Sundström, A. (2016) *Corruption and Violations of Conservation Rules: A Survey Experiment with Resource Users.* World Development 85, 73–83.

Sundström, A. (2016) *Understanding Illegality and Corruption in Forest Governance.* Journal of Environmental Management 181, 779–790.

Sundström, A., Stockemer, D. (2015) *Regional Variation in Voter Turnout in Europe: The Impact of Corruption Perceptions.* Electoral Studies 40, 158–169.

Van Ham, C., Lindberg, S.I. (2015) *From Sticks to Carrots: Electoral Manipulation in Africa, 1986–2012.* Government and Opposition 50, 521–548.

Walton, G.W. (2015) *Defining Corruption Where the State is Weak: The Case of Papua New Guinea.* Journal of Development Studies 51, 15–31.

Wang, Z., Danish, Zhang, B., Wang, B. (2018) *The Moderating Role of Corruption Between Economic Growth and CO2 Emissions: Evidence from BRICS Economies.* Energy 148, 506–513.

Wangnerud, L. (2015) *Gender and Corruption* in Heywood, P. (Ed.) *Routledge Handbook of Political Corruption.* Routledge, New York, NY, pp. 288–297.

Williams, A., Le Billon, P. (Eds.) (2017) *Corruption, Natural Resources and Development: From Resource Curse to Political Ecology.* Edward Elgar Publishing, Cheltenham; Northampton, MA.

Wyatt, T., Johnson, K., Hunter, L., George, R., Gunter, R. (2018) *Corruption and Wildlife Trafficking: Three Case Studies Involving Asia.* Asian Journal of Criminology 13, 35–55.

Yadav, V., Mukherjee, B. (2016) *The Politics of Corruption in Dictatorships.* Cambridge University Press, Cambridge.

Zimring, F.E., Johnson, D.T. (2006) *On the Comparative Study on Corruption* in Pontell, H.N., Geis, G.L. (Eds.) *International Handbook of White-Collar and Corporate Crime.* Springer, New York, NY.