

Municipal “Best Practices”: Preventing Fraud, Bribery and Corruption

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Introduction

Every society faces the problem of preventing and addressing corruption in its governmental entities, especially at the local level where systemic issues such as organized crime often gain their first foothold. Corruption in local governments, by elected officials or public employees, is an unfortunately frequent reality, not only in developing countries, but even in Western democracies such as Canada, which have been historically regarded as some of the most transparent and least corrupt governments in the world.¹ Recent events, such as the establishment of a commission of inquiry into alleged corruption in the construction industry in Quebec, demonstrate that Canada's local governments are not immune to these issues and raises question about the need and present availability of tools that might be used to combat corruption and educate key actors.

The negative consequences of corruption include rising costs of government, unenforced regulations, potential endangerment of public health and safety, and reduced accountability. More specifically, corruption costs local governments both directly in terms of missing revenue and indirectly in terms of increased taxes and interest payments. The social costs include a loss of public confidence by taxpayers in their own government, and increased resentment by those who must continue to comply with the laws and rules while others are accorded special treatment.

This rise in corruption may be due in part to increased globalization. As Canada increases trade and immigration with countries for which a higher level of activities such as bribery and nepotism are accepted and expected at the local government level, as well as the increasing reach of organized crime, traditional tools and policies may no longer be capable of preventing the spread of corruption among Canada's local elected public officers and employees.

Literature Review

The object of this review is twofold: firstly, to identify the kinds of criminal or quasi-criminal misconduct that may occur in local government , whether by elected officials, staff, or independent contractors; and secondly, and to ascertain what tools, if any, have been developed to assist elected officials in preventing fraud, bribery or corruption in local government. Consideration will also be given to areas in which there is a potential need for additional such tools to be developed to assist municipal actors in preventing and avoiding such conduct.

¹ Transparency International Corruption Perceptions Index 2012, < <http://www.transparency.org/cpi2012/results>>

Corruption can take many forms, from a small bribe to a public employee to expedite an official process, all the way up to complex schemes to defraud public programs or allow the influence of organized crime. Corruption has been defined by the Canadian International Development Agency as “the misuse of public office for private gain”.² This definition includes such practices as bribery, fraud, extortion, influence peddling and nepotism.

The World Bank has distinguished between two broad categories of corruption:

- **State capture:** actions by individuals, groups or organizations in the public and private sectors to influence policy formation to their advantage by illegally transferring private benefits to public officials; and
- **Administrative corruption:** the use of the same type of illegal transfers by the same actors to interfere with the proper implementation of laws, rules and regulations.

A similar distinction can be made between “grand corruption”, involving elected and appointed officials at the top of government, and “petty corruption”, involving employees further down the governmental hierarchy who may, for example, profit personally from the sale of licences.

Risk Areas for Misconduct

Procurement/Contracting

- For municipal services and infrastructure projects; may take the form of kickback brokers, bid rigging, the use of front or shell companies
- Concerns identified by municipal informants include corrupt tendering practices, kickbacks from suppliers, unfair procurement (intervention within municipality to ensure outcome), irregular municipal purchasing procedures, side payments to municipal purchasers, and procurement decisions based on insider links and arranged tender dealings³

² Canadian International Development Agency and the Institute of Public Administration of Canada, Anti-Corruption, Leadership Matters Topical Briefs, <<http://www.democraticdevelopment.ca/documents/AntiCorruptionLeadershipBrief4.pdf>>

³ Transparency International Canada, Municipal Transparency and Governance: Transparency and Good Governance at the Municipal Level (Toronto: TI Canada, 2005) <<http://www.transparency.ca/9-Files/Older/2008-New/20081218TIMunicipalTransparencyandGovernanceReport2005.pdf>>

Municipal Approvals and Licensing

- e.g., zoning approvals, building permits, business licences

Bylaw Enforcement

- e.g. selective enforcement of laws on gambling, liquor, narcotics, prostitution, traffic offences, as well as property tax assessments

Public-Private Partnerships

- raises similar issues as procurement and contracting, above

Election-related Concerns

- Inappropriate election contributions to city councilors, lobbying improprieties/ bribery, campaign help to politicians in return for favourable votes on projects, election cheating

Types of Misconduct

Bribery

- the offering, giving, receiving, or soliciting of any item of value to influence the actions of an official or other person in charge of a public or legal duty.⁴
- Taking money to give people preferential treatment. identified areas of concern include bribes from developers in permitting process, payback for zoning decisions, equipment contracts, or service contracts, bribery of building inspectors to obtain permits, bribery of elected officials for development variances and approvals, bribery of planning staff to obtain recommendations for development approvals
- may take the form of inappropriate gifts/sponsorship such as hockey tickets and other gifts for politicians and/or staff

Nepotism /Cronyism

- cronyism may include awarding contracts to people affiliated with the municipality or corrupt official, patronage appointments based on connections rather than qualifications, awarding contracts at inflated prices

⁴ Garner, Bryan, ed. *Black's Law Dictionary* 9th ed. (St Paul: West Group, 2009)

- nepotism may include such issues as favoring family members in municipal hirings, zoning regulation changes based on friendships among colleagues rather than disinterested analysis

Embezzlement

- misappropriation of money or resources under a local government official or employee's control

Fraud

- making false claims for benefits in order to abuse systems such as social security

Extortion

- occurs when a public official forces someone to give them benefits in exchange for acting/ not acting in a particular way, or when an external actor does the same to a public official

Conflicts of Interest

- a personal interest in a matter that goes beyond the interests of other members of the community, and might reasonably be expected to influence the elected official's performance of his or her duties.⁵
- e.g., close links between developers and city staff, campaign contributions from developers, conflict in contract awards, personal interest in administrative decisions

Breach of Duty

- local government officials and employees ignoring applicable municipal legislation, e.g. sale of municipal assets for less than market value

Misuse of Authority

- lack of transparency/democratic concerns such as inappropriate use of in-camera meetings, non-public altering of official records, dishonesty concerning legislative options

⁵ Johnson, Peter, "Conflict of Interest, Confidentiality and Liability: What Every Elected Official Needs to Know", presentation, January 2012, < http://lgla.ca/wp-content/uploads/2012/11/LGLA_EOS_2012_Presentation_29_Johnson.pdf>

- fraudulent use of expense accounts such as reimbursing inappropriate expenses, double expensing
- influence on independent third party bodies, such as boards, which are intended to be at arm's length

Criminal Activity

- including organized crime, internal theft/fraud, petty theft/fraud

One of the perhaps the most obvious and yet still most consistently recurring corruption-related problems for local governments is conflicts of interest, possibly due to the many and varied circumstances in which such conflicts may arise. The prevalence of this type of corruption is demonstrated by the amount of legal authority and case law available on the topic.

Governing Documents and Institutions

The Criminal Code of Canada creates offences for more serious instances of corruption, as defined in the following articles:⁶

Article	
119	Offering bribes to judges or Members of Parliament or provincial legislatures; judges or Members of Parliament or provincial legislatures accepting bribes.
120	Offering bribes to police officers, court officers or anyone employed in the administration of criminal law; police officers, court officers or anyone employed in the administration of criminal law accepting bribes.
121	Offering bribes to government officials; government officials accepting bribes; federal or provincial officials using their influence in return for benefit of any kind.
122	Officials committing fraud or a breach of trust in connection with the duties of their office.
123	Influencing, threatening or deceiving a municipal official (member of municipal council or municipal official); municipal officials voting, performing or not performing an official act for benefit of any kind.
124	Purchasing and selling of appointment to government office.

⁶ Table adapted from Transparency International Canada, *Strengthening the Anti-Corruption Legal Framework to Promote Clean Local Governments*, (Calgary: Agriteam Canada I Consulting, 2010), pp. 50-51
 <http://www.transparency.ca/9-Files/Older/2010-New/2010-10_TI-China_Shanghai_Final_Report.pdf>

125	Influencing or negotiating with respect to appointments to government offices.
426	Giving or receiving secret payments, applicable to private and public organizations and their employees.

RCMP policy defines corruption more widely, as any use of authority which damages the public interest.

In addition to the common law and the Criminal Code, provincial legislation contains conflicts of interest laws for municipal governance. Legislative conflicts of interest laws attempt to deal with the problem by disqualifying a person from seeking or holding office who has a conflict of interest or by codifying the common law relating to fiduciaries.⁷

Municipal corruption in British Columbia is broadly governed by Part 4 of the Community Charter, along with the Criminal Code. Municipal officers are subject to a Code of Ethics, and most municipalities have instituted their own Code of Conduct for elected officials. Avenues for official investigation of corruption in BC issues include the following:

- complaint to an auditor, triggering an investigation by the auditor
- Complaint to the Inspector of Municipalities, who has the powers of an inquiry officer under the Inquiry Act
- Council or committee inquiry within the local government, with the powers of an inquiry officer under Inquiry Act
- Investigation by the RCMP or local police force in the case of alleged indictable crimes or summary conviction offences
- Investigation by the Ombudsperson, who is expressly empowered to examine administrative fairness within local governments
- Investigation by the New Municipal Auditor General, who has wide powers of inquiry
- Court proceeding initiated by ratepayers/electors under the Criminal Code

⁷Feehan, Kevin, "Ethics in Municipal Government", <
http://www.auma.ca/live/digitalAssets/47/47002_Ethics_in_Municipal_Government_Handout.pdf>

The following helpful table created by Transparency International Canada sets out the various anti-corruption institutions at each level of government in Canada:⁸

	Federal	Provincial	Municipal
Prevention	<ol style="list-style-type: none"> 1. Integrity Commissioner 2. The Office of the Registrar of Lobbyists 3. Auditor General 4. Office of the Commissioner for Federal Judicial Affairs 5. Canadian Judicial Council 	<ol style="list-style-type: none"> 1. Integrity Commissioners 2. Ombudsmen 3. The Office of the Registrar of Lobbyists 4. Auditors General 	<ol style="list-style-type: none"> 1. Integrity Commissioners 2. Ombudsmen 3. The Office of the Registrar of Lobbyists 4. Auditors General
Investigation	RCMP Anti-Corruption Unit, the provincial police and the municipal police		
Prosecution	<ol style="list-style-type: none"> 1. Supreme Court of Canada 2. Federal Courts 3. Tax Court of Canada 4. Military Courts 	<ol style="list-style-type: none"> 1. Superior-level Provincial Courts 2. Provincial Courts 	Local Courts

Other Methods to Address Corruption

The first line of defence against corruption at the local government level will be effective prevention, detection, and control programs. Despite the many and sometimes complex forms in which corruption comes, there are steps that can be taken at the local government level to prevent and reduce its influence. Diagnostic procedures can be used to identify areas where corruption is especially likely or may already have taken hold. Codes of conduct may clarify expectations about official integrity and reduce situations of conflict of interest, while systematic management procedures may enhance employee oversight.⁹

Other key elements in the prevention of corruption may include strong public disclosure of government information, independent external monitoring and effective internal monitoring, anticorruption education and training (including training in professional ethics, recommendations and consultation services provided for officials, and accessibility to the public), scientific and efficient investigation mechanisms, and judicial and severe punishments for corruption.

⁸ Transparency International Canada, *Strengthening the Anti-Corruption Legal Framework to Promote Clean Local Governments*, (Calgary: Agriteam Canada I Consulting, 2010), pp. 45 <http://www.transparency.ca/9-Files/Older/2010-New/2010-10_TI-China_Shanghai_Final_Report.pdf>

⁹ Lyman, Theodore, Fletcher, Thomas, and Gardiner, John, *Prevention, Detection and Correction of Corruption in Local Government* (Washington, DC: National Institute of Law Enforcement and Criminal Justice, 1978), at iii.

The three main controllable components of corruption are opportunity, incentive and risk.¹⁰ An effective program for addressing corruption should account for all three factors.

Formalized guidelines, such as codes of ethics, regarding outside financial interests, gifts and favors, treatment of information, outside employment, respect for professional judgment, political activity, and other aspects of public behavior establish formal guidelines for ethical behavior and help cut down on the ambiguity that can attend individual consideration of ethical rights and wrongs.¹¹

Disclosure policies, another useful tool, shed light on the outside interests of public officials by requiring the routine reporting of situations that may suggest a conflict of interest.¹²

Practical Tools

The main focus of this literature review was to review what practical tools have been developed in Canada to assist in the prevention of fraud and corruption at the local government level, with an examination of tools have been developed in the US, UK, Australia and the EU as a secondary priority.

The greatest number of resources produced to date, both in Canada and in the surveyed world literature, seem to deal with the common problem of conflict of interest. Other resources deal with the development, implementation and administration of codes of conduct to prevent and reduce corruption. Notably scarce are resources which might assist local government officials in dealing with the ever-increasing influences of organized crime, while maintaining personal and public safety.

Resources

Canadian

Advisory Services Branch, *Ethical Conduct*, BC Ministry of Community, Sport and Cultural Development <http://www.cscd.gov.bc.ca/lgd/gov_structure/community_charter/governance/ethical_conduct.htm>

- describes BC's legislation applicable to municipal officials and covering conflict of interest; inside influence; outside influence; exceptions from conflict restrictions; gifts; contracts; and use of

¹⁰ *Supra* note 9 at 5.

¹¹ *Supra* note 9 at 21.

¹² *Supra* note 9 at 24.

insider information
<p>Alberta Municipal Affairs, <i>Municipal Councillors' Guidelines for Conflict of Interest</i> (Edmonton: Alberta Municipal Affairs, 2010) < http://www.municipalaffairs.alberta.ca/documents/msb/conflict_of_interest_2010(1).pdf></p> <ul style="list-style-type: none"> - Sets out and provides guidance for councillors on interpreting the applicable legislation relating to municipal conflicts of interest
<p>Canadian International Development Agency and the Institute of Public Administration of Canada, <i>Anti-Corruption, Leadership Matters Topical Briefs</i>, < http://www.democraticdevelopment.ca/documents/AntiCorruptionLeadershipBrief4.pdf></p> <ul style="list-style-type: none"> - Topical brief defining corruption, listing anti-corruption measures and further resources
<p>DeLorenzi, Brian L., <i>Frank Greco - From Mayor to CAO in One Easy Step</i>, Institute of Public Administration of Canada, Case Study Series, 2011 < https://www.ipac.ca/knowledge/CaseStudies?dosearch=1&category=84></p> <ul style="list-style-type: none"> - Case study on conflicts of interest from IPAC Case Program in Public Administration, for education of local government officials
<p>Giorno, Guy W., <i>Municipal Conflict of Interest: What's New?</i> (Toronto: Fasken Martineau, 2013) < http://www.fasken.com/files/Event/745da4bb-fe0b-433c-8f02-059b268e6458/Presentation/EventAttachment/64cfe786-f577-4bbc-9df0-0aa592460410/2013%2002%2008%20oba%20giorno%20municipal%20conflict%20v01.pdf></p> <ul style="list-style-type: none"> - addresses conflict of interest questions such as what is a pecuniary interest, obligation to ascertain one's obligations, scope of exemptions from disclosure and recusal - Provides overview of legal questions and demonstrates through case law that despite the relative availability of resources, this is still a tricky issue for councillors
<p>Government of Saskatchewan, <i>Guide to Municipal Conflict of Interest</i> (Regina: Saskatchewan Government Relations Advisory Services and Municipal Relations Branch, 2010) <http://www.municipal.gov.sk.ca/Administration/Guides/Conflict-Of-Interest></p> <ul style="list-style-type: none"> - outlines rules and guidelines for conflict of interest and reputation management for municipal Councilors in Ontario, including Municipal Conflict of Interest Act and the rules regulating Councilor participation in matters in which they have a direct or indirect pecuniary interest
<p>Institute of Public Administration of Canada, <i>Codes of Ethics</i>, IPAC Leadership Brief Series (Toronto: IPAC, 2007) < http://www.ipac.ca/documents/WBI-CodeofEthics.pdf></p> <ul style="list-style-type: none"> - leadership brief which defines "codes of ethics", "code of conduct" and "statement of values" - identifies common content of ethics codes, details benefits and deficiencies of ethics codes and addresses issues regarding implementation
<p>Institute of Public Administration of Canada, <i>Conflict of Interest</i>, IPAC Leadership Brief Series (Toronto: IPAC, 2007) < http://www.ipac.ca/documents/WBI-ConflictofInterest.pdf></p> <ul style="list-style-type: none"> - leadership brief defining conflict of interest and addressing current causes of concern

- distinguishes real from apparent and potential conflicts of interest, details different forms of conflict of interest and ways in which it can be prevented and punished

Institute of Public Administration of Canada, *Ethics and Values*, IPAC's Leadership Brief Series (Toronto: IPAC, 2010) <<http://www.democraticdevelopment.ca/documents/EthicsAndValuesLeadershipBrief3.pdf>>

- leadership brief defining ethics and values and providing an overview of the ethical dimensions of government
- describes ways for leaders to promote ethical conduct and identifies frameworks that may help establish ethical and values-based regimes

Transparency International Canada, *Strengthening the Anti-Corruption Legal Framework to Promote Clean Local Governments* (Calgary: Agriteam Canada I Consulting, 2010), <http://www.transparency.ca/9-Files/Older/2010-New/2010-10_TI-China_Shanghai_Final_Report.pdf>

- overview and report on development of an anti-corruption legal framework for local governments in Shanghai for which Transparency International Canada served as the Canadian partner
- potential utility for Canadian municipalities interested in establishing a similar framework
- Appendix E is an especially useful overview of the framework for prevention, investigation and prosecution of corruption in Canada

Smith, Patrick J and Stewart, Kennedy, *Making Local Accountability Work in British Columbia* (Institute of Governance Studies, Simon Fraser University: 1998)

- Two-volume report describing a need for increased accountability in municipal governance in BC has meant that local and making recommendations to achieve this

Transparency International Canada, *Municipal Transparency and Governance: Transparency and Good Governance at the Municipal Level* (Toronto: TI Canada, 2005) <<http://www.transparency.ca/9-Files/Older/2008-New/20081218-TIMunicipalTransparencyandGovernanceReport2005.pdf>>

- survey to identify areas where lack of transparency and related effects are most problematic at the municipal level
- concludes the most problematic areas are in procurement / contracting and municipal approvals (ie. re-zoning, by-laws, etc.)

Webb, Kernaghan, *Voluntary Codes: A Guide for their Development and Use*, Transparency International Canada, 1997 < <http://www.transparency.ca/9-Files/Older/Reports-Older/Readings/Sr-E09.html>>

- guide designed to assist individuals and organizations interested in developing and implementing voluntary codes to provide ethical guidelines and standards of behaviour
- highlights issues and considerations of code design and operation

Worldwide

Campos, J. Edgardo and Pradhan, Sanjay, *The Many Faces of Corruption: Tracking*

Vulnerabilities at the Sector Level (Washington, DC: World Bank, 2007)

<<https://openknowledge.worldbank.org/handle/10986/6848>>

- From abstract: This paper explores the use of prototype road maps to identify corruption vulnerabilities, suggests corresponding warning signals, and proposes operationally useful remedial measures in each of several selected sectors and for a selected sample of cross cutting public sector functions that are particularly prone to corruption and that are critical to sector performance. Numerous technical experts have come together in this effort to develop an operationally useful approach to diagnosing and tackling corruption.

Gilman, Stuart C. and Lewis, Carol W., *The Ethics Challenge in Public Service: A Problem-Solving Guide* (San Francisco: John Wiley & Sons, 2005)

- practical tools and techniques for making ethical choices in the ambiguous, pressured world of public service; day-to-day ethical dilemmas managers face in their work, including what to do when rules recommend one action and compassion another, and whether it is ethical to dissent from agency policy
- explores managers' accountability to different stakeholders and how to balance the often competing responsibilities

Jones, P. C., *Fraud and Corruption in Public Services: A Guide to Risk and Prevention*, (Burlington, VT: Gower, 2004)

- provides public sector practitioners in auditing and financial management with a practical approach to combating and minimizing fraud and corruption
- addresses the implications of fraud and corruption and suggests specific courses of action to be taken to combat such malpractices.

Klitgaard, Robert E., *Controlling Corruption* (Berkeley: University of California Press, 1988)

- provides a framework for designing anti-corruption policies, and offers five case studies demonstrating how policymakers in various circumstances were able to control corruption

Lyman, Theodore, Fletcher, Thomas, and Gardiner, John, *Prevention, Detection and Correction of Corruption in Local Government* (Washington, DC: National Institute of Law Enforcement and Criminal Justice, 1978)

<<https://www.ncjrs.gov/pdffiles1/Digitization/50199NCJRS.pdf> >

- Summary of two years of US research in area of corruption in local land use and building regulation
- Methodology for prevention, detection and correction of corruption in local government

Messick, Richard E. and Kleinfeld, Rachel, *Writing an Effective Anticorruption Law* (World Bank: Washington, DC, 2002)

<<https://openknowledge.worldbank.org/handle/10986/9777>>

- From abstract: The note looks at effective anticorruption legal instruments, ensuring that laws are in place to deter corruption... Considerations to the inclusion of bright-line rules include, the preclusion of receiving gifts or payments by government employees; of interest in a corporation or entity affected by that employee's decision; of hiring relatives; and, that employees must publicly disclose assets hold.

Organisation for Economic Cooperation and Development, *OECD Toolkit for Managing Conflict of Interests in the Public Service* (Paris: OECD Publishing, 2005)

< www.oecd.org/governance/ethics/49107986.pdf>

- offers a set of tools based on examples of sound conflict-of-interest policy and practice drawn from OECD member and non-member countries, designed for adaptation to suit countries with different legal and administrative systems

Organisation for Economic Cooperation and Development, *Post-Public Employment: Good Practices for Preventing Conflict of Interest* (Paris: OECD Publishing, 2010)

< http://www.oecd-ilibrary.org/governance/post-public-employment_9789264056701-en>

- reviews the measures taken in OECD countries for avoiding conflict of interest when officials leave public office; includes a detailed case study of Norway's experience in developing and implementing post-public employment guidelines for politicians and the public service

Quah, Jon S., ed. *Corruption and Accountability in Selected Countries* (New York: Marshall Cavendish Corp, 2005)

- looks at key issues in governmental responses to both political and administrative corruption. The countries studied include Western democracies, Lithuania, New Zealand, Thailand, Bangladesh, and other Asian countries

Rose-Ackerman, Susan, *Corruption and Good Governance*, Management Development and Governance Division, Bureau for Policy and Programme Support, United Nations Development Programme, 1997

- From abstract: The challenge facing all societies is to create a system of governance that promotes, supports & sustains human development. This publication discusses the issue of corruption, isolating its underlying economic causes in the industrial & developing world. It assesses options for combating corruption & highlights important lessons learned from reform experiences of a number of countries. It also discusses domestic reform strategies & the role of the international community.

Rose-Ackerman, Susan. *Corruption and Government: Causes, Consequences and Reforms*. Cambridge: Cambridge University Press, 1999.

- Textbook overview of corruption, especially as it effects developing countries, but substantial amounts of useful scholarly discussion which may be applicable at any level of governance

Rose-Ackerman, Susan, *Redesigning the State to Fight Corruption : Transparency, Competition and Privatization* (Washington, DC: World Bank, 1996)

<<https://openknowledge.worldbank.org/handle/10986/11627>>

- From abstract: "The author proposes three types of anticorruption strategies: those that reduce the benefits that officials control, those that increase the costs of bribery, and those that limit the bargaining power of officials. In essence, fighting corruption involves introducing more competition, privatizing government activities, and introducing greater transparency."

Shah, Anwar, *Performance Accountability and Combating Corruption* (Washington DC: World Bank Publications, 2007)

- Offers analytical framework and operational approaches needed for the implementation of results-based accountability
- Covers performance based accountability, e-government, network solutions to performance measurement and improvement; institutions of accountability in governance; legal and institutional framework to hold government to account; fighting corruption; external accountability; ensuring integrity of revenue administration; the role of supreme audit institutions on detecting fraud and corruption; and the role of parliamentary budget offices and public accounts committees

World Bank, *Fostering Institutions to Contain Corruption* (Washington, DC: World Bank, 1999) <<https://openknowledge.worldbank.org/handle/10986/11477>>

- General overview: how can institutions of accountability be developed to control endemic corruption?
- From abstract: "Effective and durable corruption control requires multiple, reinforcing, and overlapping institutions of accountability. And where corruption is endemic, these institutions need to be of three kinds: horizontal accountability, vertical accountability, and external accountability."

World Bank and United Nations Office on Drugs and Crime, *Public Office, Private Interests: Accountability through Income and Asset Disclosure* (Washington, DC: World Bank, 2012) < <https://openknowledge.worldbank.org/handle/10986/6010>>

- how-to guide for designing IAD systems for implementation in local governments
- provides an overview of the objectives of IAD systems, identifies the relevant international anticorruption instruments, and provides a summary of key considerations that should influence the design, implementation, and enforcement of an IAD framework. Chapters two and three drill down into the design of IAD systems and address practical aspects of implementation.