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Monitoring Anticorruption Policy Implementation (MACPI)

| Training manual

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Contents

Introduction

Public organisations which are responsible for controlling or/and regulating the sector, as well as large institutional clients for the target sector can be assessed and monitored in terms of their anti-corruption policies and experienced corruption pressure through a tool called MACPI (Monitoring Anti-Corruption Policy Implementation). [1]

MACPI is an innovative instrument used for the assessment and monitoring of anticorruption policies' implementation and enforcement. The main goal of MACPI is to assess, monitor and facilitate the enforcement of anti-corruption measures and policies at the level of individual public bodies. MACPI has already proven successful by auditing a number of public organizations in Italy, Spain, Romania, Bulgaria, Bosnia and Herzegovina, North Macedonia, and Montenegro. [2] [3] [4]

The MACPI methodology was initially developed by CSD and University of Trento in 2014-2015 with the support of the European Commission's Directorate-General for Home Affairs. The MACPI tool received very high evaluation from the European Commission. Since then,

MACPI has been constantly improved and developed further in a family of instruments which cover a wide variety of phenomena - from administrative corruption to state capture, from assessment of anti-corruption policies at the level of individual public organizations to evaluation of national level anti-corruption strategies and initiatives. MACPI has consistently yielded meaningful and helpful results despite the wide range of public organizations it was applied to.

MACPI provides a periodic assessment of the **coverage, the implementability, the implementation and the effectiveness** of anticorruption policies by assessing the policies themselves through quantitative surveys among officials and experts, who are most familiar with the actual policies and their potential faults and shortcomings. At the same time, levels of corruption pressure (both actual experiences and estimates) are monitored through conventional victimization surveys among both officials (employees) and "clients" of the respective institution. Finally, the answers of different groups of respondents are examined against each other, providing important additional information about the assessed public organization. MACPI consists of three main tools, named after their target groups: MACPI Officials, MACPI Experts, and MACPI Clients.

A MACPI monitoring process typically starts with **MACPI Officials**, the most critical of the three instruments. MACPI Officials begins with compiling a list of the activities in the organization. Once the list is ready, potential corruption threats are discussed from a theoretical perspective:

1 Stoyanov, A., Gerganov, A. Di Nicola, A. and Costantino, F. (2015). Monitoring Anti-Corruption in Europe. Bridging Policy Evaluation and Corruption Measurement. Sofia: Center for the Study of Democracy
2 Ibid
3 Gerganov, A., Stojanović, I., Lučić, A., Kovačević, M., Popovikj, M., Štiplija, N. T., Novaković, I., Bozovic, D. (2021). Promoting Resilient Economies in the Western Balkans: Tackling Corrosive Capital at Sectoral Level. Center for the Study of Democracy, ISBN:978-954-477-406-6
4 Gerganov, A. (2021). Monitoring Anti-Corruption Policy Implementation in High-Risk Sectors: Benchmarking Reports of Nine Public Organisations in Bulgaria, Italy, Romania and Spain. Sofia: Center for the Study of Democracy, ISBN: 978-954-477-416-5

what corruption types are possible for different activities of the monitored organization. The coverage of recognized risks with anti-corruption policies is mapped during this stage and a list of policies is drafted. At the end of the preparatory phase, the lists of activities, anticorruption policies and possible corruption types are examined again and finalized through a combination of desk research and in-depth interviews with executive-level employees of the organization undertaking MACPI. The compilation of these three lists, checked and accepted by both researchers and representatives of the organization, concludes the first phase of MACPI Officials. Besides providing the input lists for the next quantitative part of MACPI, this phase demonstrates the level at which different corruption vulnerabilities and threats are recognized (and admitted) by the management.

The next MACPI phase involves an anonymous representative online survey among officials from (employees of) the organization. The preferred sample size for larger organizations is at least 400 employees, while in smaller organization exhaustive sampling is recommended. Based on this survey, several **indicators** are computed for each activity and each anticorruption policy from the lists identified beforehand: **corruption pressure** (both actual and estimated) for the different activities; **implementability**, formal and real **implementation,** and **effectiveness** for the different anticorruption policies. The analyses include assessment of the different policies and their potential shortcomings, assessment of the corruption pressure of different activities and whether high-corruption-pressure activities are **covered** adequately by effective and actually implemented anticorruption policies. Answers provided by different groups of officials (e.g. regular employees vs. management) are juxtaposed critically to expose both potential bias in answers and attempts to hide prevalent corruption problems and practices. Finally, results from MACPI Officials are compared with results from MACPI Experts and MACPI Clients.

MACPI Experts uses the same questionnaire (with a few specific questions) as MACPI Officials, but the target for this tool are external experts, familiar with the monitored organization. The results from MACPI Experts are used as a reference point which allows critical viewing and analysis of the results from MACPI Officials. Typically, even a sample of 20-30 experts can supply enough information, provided the experts are familiar with most of the activities and policies of the assessed organization.

MACPI Clients is a customized victimization survey among the "clients" of the monitored organization – i.e. citizens and/or companies in contact with the organization. The questions aim to extract experienced-based information such as incidence rates of corruption pressure and actual corruption practices, mechanisms of the corruption transaction and assessment of corruption risks for the different activities of the organization. This tool acts as another objective source of information which can be examined against the results from MACPI Officials in order to expose employees' attempts to cover serious corruption threats, well-known by the officials but vehemently denied to the general public. For MACPI Clients, a minimum of 400 clients representative sample is recommended. MACPI Clients can be omitted from the MACPI analyses in cases where officials' answers are internally consistent and comparable to the results from MACPI Experts.

MACPI is usually complemented by other tools like **SCAD** (State Capture Assessment Diagnostics), **SCAD ESL** (State Capture Assessment Diagnostics at the Economic Sector Level), **CMS** (Corruption Monitoring System) and others.

„M" in MACPI stands for "monitoring" and this is the main purpose of MACPI – to provide continuous monitoring which can help improve greatly the anti-corruption policy setup of a particular organization. This makes MACPI stand out among the plethora of corruption-measurement instruments which try to expose the deeply hidden and difficult to prove phenomenon of corruption.

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MACPI                 Anticorruption         MACPI                 Design and
benchmarking  »»      policy          »»     diagnostic   »»       implementation
scan                  analysis               scan                  of new/adjusted
                                                                   policies
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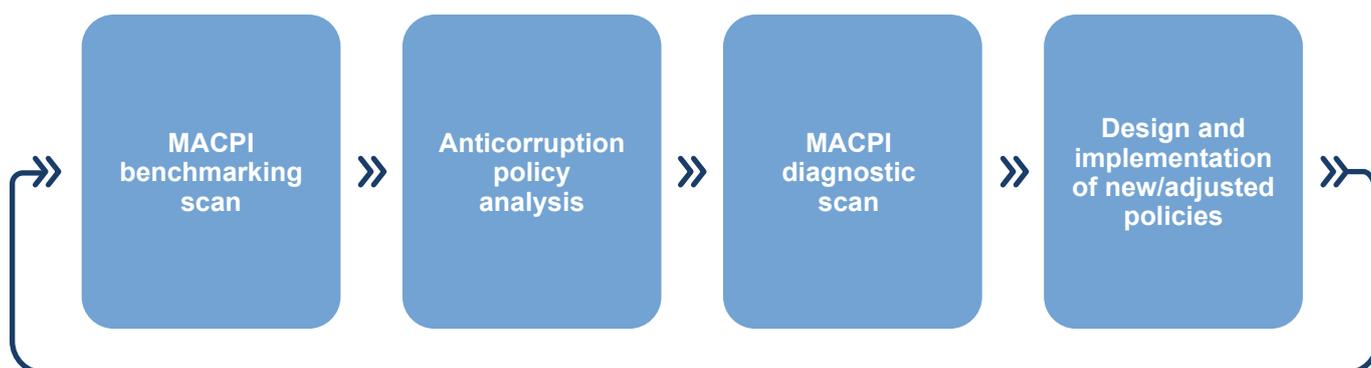
Setting up of indicators to be analysed / methods to be used

	MACPI In-depth interview	MACPI Officials	MACPI Experts	MACPI Clients	MACPI Desk research
Corruption interest	X	X	X		
Corruption pressure		X		X	
Involvement in corruption				X	
Corruption attitudes				X	
Corruption reputation of sectors / officials				X	
Applicability of anti-corruption policies		X	X		
Implementation of anti-corruption policies		X	X		
Estimated effectiveness of anti-corruption policies		X	X		
Cases of corruption reported by investigative journalists and other complementary information					X

More information and practical examples: Center for the Study of Democracy (2015).
Monitoring Anti-Corruption in Europe. Bridging Policy Evaluation and Corruption Measurement.

Key steps

A MACPI monitoring process typically starts with MACPI Officials, the most critical of the three survey instruments included in MACPI (MACPI Officials, MACPI Experts, MACPI Clients).

Figure 2. MACPI: Key Steps

Preparation — 01

In-depth interview — 02

MACPI Officials Survey(optional) MACPI Experts and MACPI Clients surveys — 03

Computation of MACPI indicators — 04

Analysis of the data and presentation to the management — 05

(optional) Desk research and publishing an analytical report — 06

Source: CSD / SceMaps 2021.

STEP 01
PREPARATION

The first step is to get familiar with the audited organisation, in the case of an external audit (if the organisation is using MACPI for self-assessment, this step is skipped). The organisation is invited to participate in the MACPI audit and a person is designated as the main contact who will cooperate with the MACPI expert team. If the organisation is willing to cooperate, a preliminary meeting is organised between the MACPI expert team and the management of the organisation or/and the person designated by the management as the organisation's representative contact. A preliminary list of the main activities and the structure of the organisation should be prepared by the experts before this meeting. The meeting starts with introducing MACPI and explaining the different steps of the audit, as well as the outcomes: the technical report which is provided to the management and the analytical report which would be published only after the approval of the management. After the introductory phase, the list of activities prepared by MACPI experts is discussed and edited and a draft of the list is provided to the organisation for review and final approval.

STEP 02
IN-DEPTH INTERVIEW

An in-depth interview[5] with representatives from the audited organisation (the designated contact person or someone else appointed by the management) is conducted. The goal of this interview is to describe the possible types of corruption which could happen in theory while the organisation performs their activities. During the interview, potential corruption interest zones are analysed for all the activities and different corruption types.

Table 1 below is filled based on the answers of the representative(s) of the organisation.

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5 *A detailed in-depth interview guide was published in Appendix 3, pp 155 in Stoyanov, A., Gerganov, A. Di Nicola, A. & Costantino, F., (2015). Monitoring Anti-Corruption in Europe. Bridging Policy Evaluation and Corruption Measurement. Sofia, Bulgaria: Center for the Study of Democracy.*

	Activity / Type of corruption interest	Abuse of Power	Abuse of Property	Nepotism	Clientelism	Conflict of interest
1.	Activity 1.	P		P	P	P
2.	Activity 2.	P	P		P	P
	...	P		P	P	P
N.	Activity N.	P		P	P	P

Table 1. Zones of potential corruption interest. P = "present"

After the table is filled in, the representatives of the organisation are asked, according to each cell, where the potential corruption interest lies. They are then also asked whether they have any anti-corruption measures trying to prevent each type corruption within each type of activity. Through this process, a draft list of the anti-corruption measures is compiled, together with the mapping of how different measures correspond to different types of corruption interest, as viewed by the organisation's management.

Example: An initial draft list of anti-corruption policies and their coverage as discussed with the management of the Bulgarian tax authorities during an in-depth interview.

01 **Division of responsibilities of database administrators, access control in the database, registration of logs. Addresses activities "database maintenance" and "management and access to information systems"**

02 **Provision of services electronically and provision of documents electronically (addresses all activities)**

03 **Control of access (addresses all activities)**

04 **Rotation of employees in the performance of control functions (addresses control activities)**

05 **Electronic Public Procurement Portal (CEIS) (addresses public procurement)**

06 **Automated random distribution of audits and inspections, as well as enforcement cases (addresses all activities)**

07 **Anti-corruption training of employees (addresses all activities).**

08 **Code of ethics and the client's charter (addresses all activities)**

After the in-depth interview, the draft list of policies is sent to the organisation's management for review and editing. Step 2 ends with the finalisation of two lists – (1) relevant activities and (2) anti-corruption policies/measures.

Key issues discussed during the interviews with public officials:

• potential corruption interest;
• theoretical likelihood corruption to occur;
• most likely mechanisms of such a transaction;
• real-life cases of corruption to verify the existence of corruption;
• outside pressure (by a citizen or client);
• inside pressure (by an official).

Expected outputs:

1. List of activities.
2. Matrix of activities and corresponding forms of corruption.
3. List of anti-corruption policies associated with each vulnerability zone.

Example: Lists of activities and lists of policies/measures

MAIN ACTIVITIES:

• Human Resources
• Public procurement
• Traffic control & organisation
• Administrative and punitive activities
• Piloting and escort
• Processing violations registered by automated systems
• Cross-border information exchange
• Registration and technical control of vehicles
• Registration and control of drivers
• Reporting and analysing road accidents
• Prevention activities

GENERAL ANTICORRUPTION MEASURES (POLICIES/POLICY TOOLS):

• Asset declarations
• Conflict of interest declarations
• Awareness campaigns
• Civic control mechanisms like mailboxes for reporting corruption cases, websites for collecting feedback by users and citizens, complaint procedures, etc.
• Anti-corruption training
• Specific testing of job applicants

QUICK DEFINITIONS[6]

• **Nepotism:** the exploitation by a public official of his/her power and authority to procure jobs or other favours for relatives (family members and close friends), which can take place at all levels of government, from low-level bureaucratic offices to central government ministries.

• **Clientelism** (patronage): the informal relationship between people of different social and economic status (and not relatives): a 'patron' (boss) and his 'clients' (dependents, followers, protégés). The relationship includes a mutual but unequal exchange of corrupt favours.

• **Abuse of power by a public official** (not included in the previous cases): intentional abuse of functions or position, by performing or failing to perform an act in violation of law by a public official for the purpose of obtaining an undue advantage for himself/herself or for another person or entity.

• **Abuse of property by a public official** (not included in the previous cases): intentional misappropriation or other diversion of any property, public or private funds or securities or any other items of value entrusted to the public official by virtue of his/her position, by said public official for his/her benefit or for the benefit of another person or entity.

6 *CSD (2015), Monitoring Anti-Corruption in Europe. Bridging Policy Evaluation and Corruption Measurement. - in itcalic, and a link over the title (but not over CSD 2015) - https://csd.bg/publications/publication/monitoring-anti-corruption-in-europe-bridging-policy-evaluation-and-corruption-measurement/*
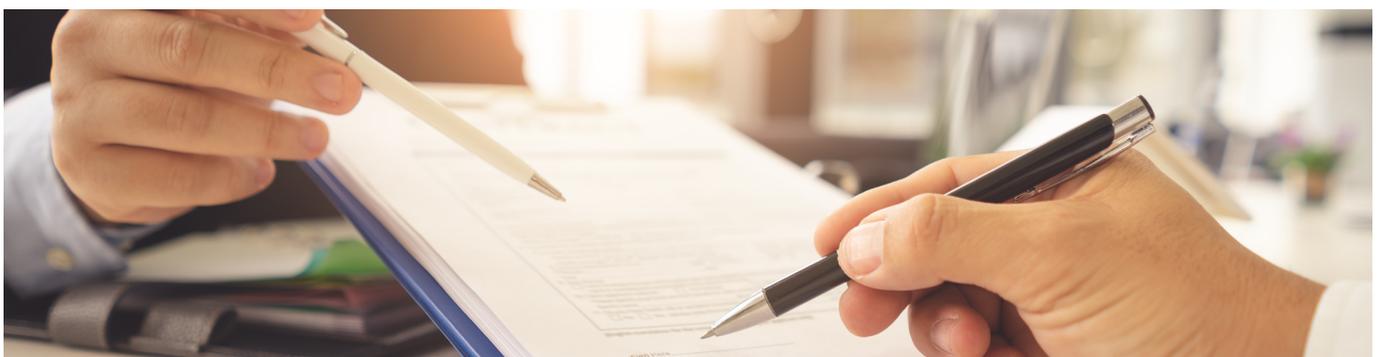
STEP 03
MACPI OFFICIALS SURVEY

MACPI Officials survey is an anonymous representative online survey among employees of the public organisation. The preferred sample size for larger organisations is at least 400 employees, whereas for a smaller organisation exhaustive sampling is an acceptable option.

MACPI should be implemented online using software that handles filters (questions that are shown or hidden based on previous answers).

The questionnaire (Appendix 3) is a standardised instrument tested rigorously and validated through multiple implementations. The indicators are constructed and verified by taking into consideration both the validity and reliability of the measurement. Therefore, the questionnaire is not subject to changes or editing and should be translated as close to the original as possible. Additional questions, if such are needed, can be added at the end of the questionnaire, however, this should not increase the length of the survey too much.

The lists from Step 2 are the only part of the questionnaire which changes for every audited organisation. These lists are inserted according to the instructions in Appendix 3. It is recommended that the activities are between 5 and 10 and anti-corruption policies – no more than 15. In case the lists from step 2 are longer, some of the similar activities or policies could be merged together in broader categories.

CHECKLIST OF
DOS AND DON'TS

WHAT TO DO

Collect at least 400 respondents or at least 50% of all employees in smaller organisations.

Make sure there are enough respondents for each of the activities.

Monitor the progress during the fieldwork and take actions if the progress is too slow.

Use an anonymous survey and inform respondents of their anonymity.

Make backup copies of your data.

WHAT NOT TO DO

Do not change questions in any way, only the activities and policies are different for each organisation.

Do not do surveys longer than 30-40 minutes on average; if needed some of the activities/policies should be merged together.

STEP 04
(OPTIONAL) MACPI EXPERTS AND MACPI CLIENTS SURVEYS

MACPI Experts uses the same questionnaire (with a few minor changes in the questions) as MACPI Officials, but the target for this tool are external experts familiar with the audited organisation. The results from MACPI Experts are used as a reference point which allows for a critical view and analysis of the results from MACPI Officials. Typically, even a sample of 20-30 experts can provide enough information, provided they are familiar with all the activities of the organisation.

STEP 05
COMPUTATION OF MACPI INDICATORS

Based on this survey(s), several indicators are computed for each activity and each anti-corruption policy from the lists: corruption pressure (both actual and estimated) for the different activities; applicability, formal and real implementation and effectiveness for the different anti-corruption policies. The analyses include assessment of the different policies and their potential shortcomings, assessment of the corruption pressure of different activities and whether higher-risk activities are covered adequately by effective and real anti-corruption policies.

• **Activities:** ranking by corruption pressure
• **Anti-corruption policies:** ranking by applicability, implementation and effectiveness
• **Vulnerability zones:** finding gaps in the anti-corruption policies coverage of key risk activities
• Discrepancies analysis (if applicable): comparisons between different groups – employees with and without management functions, external experts, clients, etc.
• Assessment of possible systematic deviations/discrepancies compromising the whole **anti-corruption set-up** in the public organisation

MACPI relies on several quantitative and qualitative indicator, described in Table 2.

Table 2. MACPI Indicators

MACPI indicators	Survey questions (see Appendix 3) or source of data	What does the indicator measure
I. Corruption interest	Theoretical	Types of corruption possible (%, base=4)
Abuse of power	Theoretical	Present/Absent
Abuse of property	Theoretical	Present/Absent

Nepotism	Theoretical	Present/Absent
Clientelism	Theoretical	Present/Absent
II. Anti-corruption policy coverage of activity		
II. Effectiveness of associated anti-corruption policies (average %)		
Number of associated anti-corruption policies	Theoretical	Number of policies which theoretically could cover the activity's AC risks
AC policy coverage per activity	Q32	For each activity – number of policies which are very applicable to the activity (>80% of the respondents answer it is applicable) and number of policies which are with medium coverage for this activity (>50% and <=80%)
Effectiveness of the AC policy setup per activity		Policy 1 Coverage for this activity X Policy 1 Effectiveness + Policy 2 Coverage for this activity X Policy 2 Effectiveness … Policy N Coverage for this activity X Policy N Effectiveness
Specificity of AC policy	Q32	Policies directed at one or several particular activities vs. more "general" policies
Estimated potential effectiveness (average %)	Q24	Average of all applicable "Estimated potential effectiveness of policy"
Estimated real effectiveness (average %)	Q35	Average of all applicable "Estimated real effectiveness of policy"
III. (Actual) Corruption pressure	A12	% of people who answered that at least in some cases they were offered (directly or indirectly) a bribe or were threatened during the last year. A12A = 1 or A12A = 2 or A12A = 3 or A12B = 1 or A12B = 2 or A12B = 3 or A12C = 1 or A12C = 2 or A12C = 3
IV. Estimated Corruption pressure	Q8, Q9, Q10, Q12	
Estimated real effectiveness (average %)	Q8	% of people who answered that there is some level of pressure (high, medium or low) Q8 = 4 or Q8 =3 or Q8 =2
Estimated real effectiveness (average %)	Q9	% of people who answered with very/rather likely to Q10 Q10 = 4 or Q10 = 3
Estimated real effectiveness (average %)	Q10	% of people who answered that staff members are likely to accept (or ask for) a bribe Q9 = 4 or Q9 = 3

Estimated real effectiveness (average %)	Q12	% of people who answered citizens/companies are likely to try to evade the rules Q12 = 4 or Q12 = 3
V. Applicability	Q23, Q26	
Estimated real effectiveness (average %)	Q23	% of people who answer that the policy is (very/rather) easily applicable Q23 = 1 or Q23 = 2
Estimated real effectiveness (average %)	Q26	% of people who answer that the policy is (rather/very) difficult to avoid Q26 = 3 or Q26 = 4
Estimated real effectiveness (average %)	Q29	% of the respondents who answered "2 - There are no such cases" or 3 - I don't know if there are such cases or not Q29 = 2 or Q29 = 3
VI. Implementation	Q27A, Q27B, Q27C, Q27D	
7. Awareness	Q27A	% of people who (rather/completely) agree that the policy is well known Q27A = 4 or Q27A = 5
8. Strict implementation	Q27B	% of people who (rather/completely) agree that the policy is applied strictly Q27B = 4 or Q27B = 5
9. Strict control	Q27C	% of people who (rather/completely) agree that there is strict control Q27C = 4 or Q27C = 5
10. Strictly applied sanctions	Q30	% of respondents who answers "In all cases the responsible people were sanctioned". Base for this % - respondents who answered "1 - There are such cases" to Q29. "Are there cases of violation of (or non-compliance with) the requirements of this policy?"
VII. Effectiveness	Q24, Q25	
11. Estimated potential effectiveness	Q24	% of people who answered "Could reduce cases of corruption" (Q24 = 1 or Q24 = 2)
12. Estimated real effectiveness	Q25	% of people who answered "Yes, reduces the corruption risk a lot" (Q25 = 1 or Q25 = 2)
13. Preventive power	Q31	% of people who answered that the number of corruption cases would increase without this policy

STEP 06
ANALYSIS OF THE DATA AND PRESENTATION TO THE MANAGEMENT

The indicators above are computed for the following groups of respondents:

• **Officials with management functions**
• **Officials without management functions**
• **Experts (if applicable)**
• **Clients (if applicable)**

In smaller organisations, where the number of respondents per activity/policy is too low, an alternative formula for the computation of the indicators is possible, using mean values instead of percentages. For computing mean values at least three respondents should have answered the questions. Mean values are typically presented together with a standard error or standard deviation measures.

Example. Activity table presenting mean scores and standard errors.

	Indicator	All employees familiar with this activity	Experts	Clients	Employees with manage- ment functions	Employees without manage- ment functions	Rank (1-10) Empl	Rank (1-10) Exp
Corruption interest (risk rec- ognized by the man- agement)	Abuse of power	Present						
	Abuse of property	Absent						
	Nepotism	Present						
	Clientelism	Present						
Number of respon- dents	Number of respondents answering the questions	27	5	NA	25	2		

Actual corruption pressure (experience-based)	Actual corruption pressure for this activity (% of respondents having actual experiences with this activity who were offered a bribe during the year preceding the survey)	22.2%		NA		3	
Estimated corruption pressure (assess-ment based)	Outside pressure associated with activity (external pressure for bribes: on a scale from 1 to 4, where 1 is no pressure at all, 4 is high pressure)	1.7 (0.2)	3.2 (0.4)	NA	1.6 (0.1)	7	4
	Susceptibility to pressure from outside (how likely are employees involved with this activity to accept bribes: scale from 1 to 4, where 1 is not likely at all, 4 is very likely)	1.4 (0.1)	1.6 (0.2)	NA	1.4 (0.1)	2	8
	Pressure from the above likelihood (how likely is be for a supe-rior to order his staff members to perform unauthorized activities: scale from 1 to 4, where 1 is not likely at all, 4 is very likely)	1.2 (0.1)	1.6 (0.2)	NA	1.2 (0.1)	4	8
	Evasion of regulations (how likely are citizens or companies to try to evade the existing rules: scale from 1 to 4, where 1 is not likely at all, 4 is very likely)	2.6 (0.2)	2.6 (0.2)	NA	2.5 (0.2)	3	6

* mean scores and standard errors of the mean in brackets

The scores above are self-explanatory, but the MACPI team could summarise the result by commenting on the rank of the activity (a higher rank means higher corruption pressure), on the actual indicator scores (high or low) and on discrepancies between the assessments of different groups in case such are observed in the results. Finally, the coverage and quality of anti-corruption policies is discussed. If there are differences between the empirical scores for the policies' coverage and the management's own views of their coverage (which will be uncovered through the in-depth interviews), these could be further discussed as well.

Example: Actual corruption pressure and coverage with anti-corruption policies for different activities.

Activity 4 and Activity 9 have insufficient coverage considering the actual corruption pressure linked to these two activities

Policies/ Activities Bulgarian Ministry of Defence	Activity 1	Activity 2	Activity 3	Activity 4	Activity 5	Activity 6	Activity 7	Activity 8	Activity 9	Activity 10
Actual corruption pressure	27%	13%	20%	29%	17%	17%	17%	19%	26%	16%
AC Policy 1	14%	83%	58%	15%	15%	48%	17%	25%	17%	23%
AC Policy 2	7%	92%	65%	17%	27%	45%	19%	35%	16%	34%
AC Policy 3	32%	79%	59%	25%	43%	49%	24%	46%	29%	50%
AC Policy 4	8%	85%	55%	14%	52%	46%	17%	32%	43%	31%
AC Policy 5	50%	61%	42%	35%	39%	44%	38%	48%	41%	53%
AC Policy 6	56%	70%	56%	36%	40%	57%	42%	55%	40%	58%
AC Policy 7	85%	13%	9%	9%	10%	11%	62%	7%	6%	27%
AC Policy 8	62%	54%	41%	16%	25%	22%	79%	29%	22%	42%
AC Policy 9	60%	82%	62%	40%	53%	60%	48%	58%	49%	53%
AC Policy 10	4%	92%	50%	16%	15%	39%	16%	28%	15%	28%
AC Policy 11	5%	86%	35%	18%	9%	35%	18%	24%	9%	14%

Example. Anti-corruption policy table presenting mean scores and standard errors.

Policy 1	Indicator	All employees familiar with this activity	Experts	Clients	Employees with manage-ment functions	Employees without manage-ment functions	Rank (1-10) Empl	Rank (1-10) Exp
Number of respon-dents	Number of respondents answering the questions							
Applicabil-ity	Ease of imple-mentation (scale from 1 - "impossi-ble to apply" to 4 – "very easily applicable")							
	Difficult to evade (scale from 1 – "it is very easy to evade" to 4 – "it is very difficult to evade")							
Implementa-tion	Awareness (scale from 1 – "completely disagree" to 5 – "completely agree" that "this policy/ policy tool is well-known to the employees whom it concerns")							
	Strict implemen-tation (scale from 1 – "complete-ly disagree" to 5 – "completely agree" that "this policy/ policy tool is applied strictly")							
	Strict control (scale from 1 – "complete-ly disagree" to 5 – "completely agree" that "there is strict control for the enforcement of this policy")							

Effective-ness	Estimated poten-tial effectiveness (scale from 1 – " the number of corruption cases would remain the same, regardless of the implementa-tion of the policy / policy tool" to 3 – "yes, it could great-ly reduce them")	
	Estimated actual effectiveness (scale from 1 – "the corruption risk remains the same as without these measures" to 3 – "reduces the corruption risk a lot")	
	Practical effectiveness (scale from 1 – " the number of corruption cases will remain the same, if this policy/ policy tool is gone" to 3 – "the number of corruption cases will increase a lot, if this policy/policy tool is gone")	

Again, the scores in the table above are self-explanatory, the MACPI team only summarises the result focusing on the rank of the policies, the mean scores and discrepancies between the assessments of different groups (in case such are observed in the results). A good policy has high effectiveness and is characterised by strict enforcement of the policy (both in terms of implementation and control). Control of the enforcement is one of the critical indicators as without strict control there is no guarantee that the procedures are actually followed by the employees.

STEP 07
(OPTIONAL) DESK RESEARCH AND PUBLISHING AN ANALYTICAL REPORT

Finally, it is recommended that a MACPI report is made public to demonstrate a high level of transparency. Analytical reports could focus on the main findings in a concise, easy-to-read format. These reports are usually complemented by additional desk research showing other relevant data like corruption levels in the respective economy, perceptions of citizens or businesses about the levels of corruption in the organisation, legal analysis of the relevant legislation and the assessed policy tools, good practices and proven anti-corruption policies from similar public organisations, etc.

Annex 1.
MACPI Institutional questionnaires (public officials and experts)

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Appendix 1.1 MACPI Officials (questionnaire for public organizations)

[programming instructions in brackets]
This is an anonymous survey, your individual answers will remain strictly confidential and will be used only for statistical analyses of collected data.

PART 1.
GENERAL INFORMATION

Q1. Are you a:
2. Staff member with management functions.
3. Staff member without management functions.

Q7. Is your job in [name of organisation] connected with one or more of the following activities?
(Please check all that apply)

[Please fill in your organisation's activities. Please use a level of generalisation which produces no more than 10 activities (you can aggregate similar activities). Human resources and public procurement are common activities for most public organisations and usually should be left the same.]
1. Activity 1
2. Activity 2
3. Activity 3
4. …..

PART 2.
ACTIVITIES

[Asked for relevant activities checked in Q7]
Q8. Would you say that the external pressure for corruption transactions (bribes, lobbying, etc.) for the following activity/activities is: high, medium, low or no pressure at all?
External pressure means people outside the institution (regardless whether citizens, members of other institutions, etc.) offering bribes or/and asking for favours

	High	Medium	Low	No pressure at all
Activity 1	4	3	2	1
Activity 2	4	3	2	1
Activity 3	4	3	2	1
…..	4	3	2	1

Q9. Would you say staff members involved in carrying out the following activity/activities are likely to accept (or ask for) something in return, in order to do a particular service? (very likely… not likely at all)

	Very likely	Rather likely	Rather unlikely	Not likely at all
Activity 1	4	3	2	1
Activity 2	4	3	2	1
Activity 3	4	3	2	1
…..	4	3	2	1

Q10. How likely would it be for a superior to order his staff members to perform unauthorised activities or services in the following areas?

	Very likely	Rather likely	Rather unlikely	Not likely at all
Activity 1	4	3	2	1
Activity 2	4	3	2	1
Activity 3	4	3	2	1
…..	4	3	2	1

Q12. In your opinion, how likely are citizens or companies to try to circumvent (evade) the existing rules in the following areas (that is, to try to evade due payments to the state; to try to receive special privileges during hiring/promotions; to evade inspection/investigation/penalties, etc.)

	Very likely	Rather likely	Rather unlikely	Not likely at all
Activity 1	4	3	2	1
Activity 2	4	3	2	1
Activity 3	4	3	2	1
…..	4	3	2	1

PART 3.
POLICIES

Now, you will see described several anti-corruption policies or policy tools. Please answer several questions about each policy.

Q13. Are you familiar with each of the following anti-corruption policies/policy tools?
(Please, for each of the following policies/policy tools choose the answer which best describes how familiar you are with the policy. One answer for each row.)

[Please add policies relevant to the analysed public institution.]
[Random order of presentation of policies]

	Yes, I know everything about it	Yes, I am relatively familiar with it	I know that there is such a policy (policy tool), but I don't know any details	I have never heard of this anti-corruption policy / policy tool
AC Policy 1	1	2	3	4
AC Policy 2	1	2	3	4
AC Policy 3	1	2	3	4
…	1	2	3	4

1. [Name of policy – AC Policy 1]

Q32.1. In your opinion, to which of the following activities is this policy applicable? Please check all that apply.
1. Activity 1
2. Activity 2
3. Activity 3
4. …

Q23.1. How would you rate this policy/policy tool on the following scale?
1. Very easily applicable.
2. Rather easily applicable.
3. Rather difficult to apply.
4. Impossible to apply.

Q24.1. In your opinion, could the implementation of this policy/policy tool reduce the cases of corruption in [name of organisation]?
1. Yes, it could greatly reduce them.
2. Yes, it could reduce them a little.
3. No, the number of corruption cases would remain the same, regardless of the implementation of the policy /policy tool.
4. The number of corruption cases would increase as a result of the implementation of the policy/ policy tool.

Q25.1. Do you think that this policy/policy tool reduces the corruption risk in [name of organisation]?
1. Yes, it reduces the corruption risk a lot.
2. Yes, it reduces the corruption risk a little.
3. The corruption risk remains the same as without these measures.
4. No, the corruption risk increases a little because of this policy/policy tool.
5. No, the corruption risk increases a lot because of this policy/policy tool.

Q26.1. In your opinion, is it easy to circumvent (evade) this policy / policy tool - not to fulfil what the measure requires from the employees without any consequences for them?
1. It is very easy to circumvent.
2. It is rather easy to circumvent.
3. It is rather difficult to circumvent.
4. It is very difficult to circumvent.

Q29.1. Are there cases of violation of (or non-compliance with) the requirements of this policy?
1. There are such cases
2. There are no such cases
3. I don't know if there are such cases or not

[Ask Q30 only if Q29 = 1, else skip to Q27]
Q30.1. In the cases when there were violations of (or non-compliance with) this policy, what were the consequences for the people responsible for the violations?
1. In all cases the responsible people were sanctioned
2. In some of the cases the responsible people were sanctioned
3. I don't know of anyone who was actually sanctioned for violating (not complying with) this policy

Q27.1. Do you agree or disagree with the following statements?

	Completely agree	Rather agree	Neither agree nor disagree	Rather disagree	Completely disagree
A. This policy/ policy tool is well-known to the employees to whom it concerns.	5	4	3	2	1
B. This policy/ policy tool is applied strictly when it is applicable.	5	4	3	2	1
C. There is strict control for the enforcement of this policy.	5	4	3	2	1

Q31.1 In your opinion, will the number of corruption cases increase, if this policy/policy tool is removed?
1. The number of corruption cases will increase a lot
2. The number of corruption cases will increase a little
3. The number of corruption cases will remain the same
4. The number of corruption cases will rather decrease

[Repeat Q23 to Q31 for each of the following policies]
2. AC Policy 2
3. AC Policy 3
4. …

PART 4.
(ACTUAL) CORRUPTION PRESSURE

A12. Whenever you have worked with citizens or employees of other institutions, how often in the last year they have:

One answer for each row.

    1 In all cases
    2 In most of the cases
    3 In isolated cases
    4 In no cases

A12A	Directly offered something to you (money, gift, favour) in return for you doing some service for them.	1	2	3	4	8	9
A12B	Not offered directly, but showed that they would give something (cash, gift or favour) in return for you doing some service for them.	1	2	3	4	8	9

Appendix 1.2.
MACPI Experts
(questionnaire for experts, external to the
analyzed public organisation)

This is an anonymous survey. Your individual answers will remain strictly confidential and will be used only for statistical analyses of collected data.

[INSTRUCTIONS:
Please use the same questionnaire as the questionnaire for public organisations, and make the following changes:

1. **Delete** questions Q1 and Q3.
1. **Delete** question A12 "Whenever you have worked with citizens or employees of other institutions, how often in the last year they have …."
2. **Replace** question "Q7. Is your job in [name of organisation] connected with one or more of the following activities?" with the following: "Q7. Are you familiar with one or more of the following activities in [name of organisation]?"]

Appendix 1.3.
MACPI Clients

MACPI Clients is adapted to the scanned organisation by replacing the activities in Q2 with the activities of the organisation where MACPI is implemented. The questionnaire below provides an example of MACPI Clients with a revenue agency (tax administration). Square brackets denote instructions for programming.

MACPI Clients
Survey among the Clients of the Tax Administration
Block A. Questions for Clients using the services of the Tax Administration

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Q2. In relation to which of the following activities were you in contact with the Tax Administration employees in the last year (the last 12 months)? (Please tick all applicable answers)

2. Registration of companies and taxpayers
3. Collection of taxes (including forcible collection)
4. Tax assessment
5. Tax inspection (office control, field control)
6. Launch and conduct of the first instance administrative procedure
7. Issue of misdemeanor orders and initiation of misdemeanor proceedings
8. Initiation of criminal proceedings

At Q2, continue with Q3, otherwise go to the filter after Q6

Q3. How often you were in contact with the Tax Administration in the past year in connection with:

1. Once
2. More than once (please write how many times)

[Please ask Q3 only for the activities selected in Q2]
2. Registration of companies and taxpayers
3. Collection of taxes (including forcible collection)
4. Tax assessment
5. Tax inspection (office control, field control)
6. Launch and conduct the first instance administrative procedure
7. Issue of misdemeanor orders and initiation of misdemeanor proceedings
8. Initiation of criminal proceedings

(INDEX) A12. WHENEVER YOU WERE IN CONTACT WITH OFFICIALS FROM THE TAX ADMINISTRATION REGARDING [please insert activity from Q2 here], HOW OFTEN IN THE LAST YEAR THEY HAVE:

One answer on each line.
1   In all cases
2   In most of the cases
3   In isolated cases
4   In no cases
9   Don't know/No answer

A12A	Directly demanded cash, gift or favor	1	2	3	4	8	9
A12B	Not demanded directly, but showed that they expected cash, gift or favor	1	2	3	4	8	9
A12C	Threatened you directly or indirectly with something unless you give them cash, gift or do them a favor	1	2	3	4	8	9

[Please ask A12B2 only if answer 1, 2 or 3 to A12B, otherwise skip to A13]

A12B2. Why do you think they expected cash, gift or favor?

(INDEX) A13.WHENEVER YOU WERE IN CONTACT WITH OFFICIALS FROM THE TAX ADMINISTRATION REGARDING [please insert activity from Q2 here], HOW OFTEN IN THE LAST YEAR YOU HAVE HAD TO:

One answer on each line.
1   In all cases
2   In most of the cases
3   In isolated cases
4   In no cases
9   Don't know/No answer

A13A	Give cash to an official	1	2	3	4	9
A13B	Give gift to an official	1	2	3	4	9
A13C	Do an official a favor	1	2	3	4	9

[Please repeat A12 and A13 for all the activities selected in Q2]

Block b. Questions for all potential customers/clients of Tax Administration

Q7. Do you have the impression that in the last 12 months corruption practices related to the Tax Administration's activities?

1. Decreased to a large degree
2. Rather, decreased
3. Not changed
4. Rather, increased
5. Increased to a large degree

A	Recruitment and promotion	1	2	3	4	5
B	Registration of companies and taxpayers	1	2	3	4	5
C	Collection of taxes (including forcible collection)	1	2	3	4	5
D	Tax assessment	1	2	3	4	5
E	Tax inspection (office control, field control)	1	2	3	4	5
F	Launch and conduct of the first instance administrative procedure	1	2	3	4	5
G	Issue of misdemeanor orders and nitiation of misdemeanor proceedings	1	2	3	4	5
H	Initiation of criminal proceedings	1	2	3	4	5
I	Taking investigative actions under the order of the prosecutor	1	2	3	4	5
J	Organizing the functioning of a single information system in the field of taxation	1	2	3	4	5

Q8. In your opinion, how easy it is to circumvent the rules through the use of corruption in the following Tax Administration's activities?

1. It is very easy
2. it is Rather easy
3. Rather it is difficult
4. It is very difficult

A	Recruitment and promotion	1	2	3	4	5
B	Registration of companies and taxpayers	1	2	3	4	5
C	Collection of taxes (including forcible collection)	1	2	3	4	5
D	Tax assessment	1	2	3	4	5
E	Tax inspection (office control, field control)	1	2	3	4	5
F	Launch and conduct of the first instance administrative procedure	1	2	3	4	5
G	Issue of misdemeanor orders and nitiation of misdemeanor proceedings	1	2	3	4	5
H	Initiation of criminal proceedings	1	2	3	4	5
I	Taking investigative actions under the order of the prosecutor	1	2	3	4	5
J	Organizing the functioning of a single information system in the field of taxation	1	2	3	4	5

Block C. General questions about perceptions among all companies

A4. In your opinion, how widespread is corruption among the following groups:
One Response to Each Line.
1 Almost everyone is involved in it
2 Most are involved in it
3 A small part is involved in it
4 Almost no involvement in it
9 Does not know / did not answer

A4K2	Employees of the Tax Administration performing recruitment and promotion	1	2	3	4	9
A4K3	Employees of the Tax Administration performing registration of companies and taxpayers	1	2	3	4	9
A4K4	Employees of the Tax Administration performing collection of taxes (including forcible collection)	1	2	3	4	9
A4K5	Employees of the Tax Administration performing tax assessment	1	2	3	4	9
A4K6	Employees of the Tax Administration performing tax inspection (office control, field control)	1	2	3	4	9
A4K7	Employees of the Tax Administration performing the first instance administrative procedure	1	2	3	4	9
A4K8	Employees of the Tax Administration issuing misdemeanor orders and initiating misdemeanor proceedings	1	2	3	4	9
A4K9	Employees of the Tax Administration initiating criminal proceedings	1	2	3	4	9
A4K10	Employees of the Tax Administration taking investigative actions under the order of the prosecutor	1	2	3	4	9
A4K11	Employees of the Tax Administration working on information system in the field of taxation	1	2	3	4	5

Q9. Do you know the following anti-corruption policies / measures that have been introduced into the Tax Administration's structures?
(Please, for each of the following policies / measures, choose one of the answers that best describes how well you know it.) Please tick one answer per line) Random order of policy display!

1 Yes, I know everything about it
2 Yes, I'm somewhat familiar with it
3 I know there is such a measure, but I do not know any details about it
4 No, I have never heard of this anti-corruption measure

Code of Ethics of Employees and Employees of Tax Administration	1	2	3	4
Integrity Plan	1	2	3	4
Internal control process	1	2	3	4
Rules on public procurement	1	2	3	4
Records of gifts and conflict of interest	1	2	3	4
Annual Reports on Property of Tax Inspectors and Authorized Officials Performing Investigations	1	2	3	4
Periodic rotation of officers / changes of employees' duties	1	2	3	4
Training on anti-corruption regulations	1	2	3	4
Enhanced control over the work of employees	1	2	3	4
Person designated for receiving and acting upon the whistle-blowers' reports	1	2	3	4

Q10. Do you think that these measures actually reduce the incidence of corruption in the Tax Administration?

1. Yes, the cases of corruption with the Tax Administration have decreased significantly since these measures are in force
2. Yes, cases of corruption with the Tax Administration have decreased somewhat since these measures are in force
3. No, the cases of corruption with the Tax Administration remained the same despite the introduction of these measures
4. No, the cases of corruption with the Tax Administration have even increased since these measures are in force

A8. Imagine that you are a low-wage employee of the Tax Administration and someone approached you offering money, a gift, or a service to solve his/her problem. How would you do:

Just one answer.
1 I would accept – everyone does that
2 I would accept, if I can solve his/her problem
3 I would not accept if the resolution of the problem is related to evading the law
4 I would not accept, I do not approve of such acts
9 Does not know / did not answer

A15. If you have an important problem and an employee of the Tax Administration asks you money directly to resolve it, what would you do:

Just one answer.
1 I will pay in all cases
2 I will pay if I can afford it
3 I will not pay if I can solve the problem in any other way
4 I will not pay in any case
9 Does not know / did not answer

Q12. How do you rate the salaries of employees in the Tax Administration?

1. They get less than they deserve
2. They get as much as they deserve
3. They get more than they deserve