

Changing Integrity Perceptions in Liberia

Liberia Revenue Authority (LRA) has been a partner administration of the Anti-Corruption and Integrity Promotion (A-CIP) Programme of the World Customs Organization (WCO) since 2019.

Under this Programme **LRA is committed to implement measures to promote integrity in Customs** and has been utilizing the **WCO Customs Integrity Perception Survey (CIPS)**, a tool based on international standards, to inform its integrity strategy and ensure efforts lead to **concrete results**.

The WCO Customs Integrity Perception Survey (CIPS) relies on the 10 key factors of the WCO Revised Arusha Declaration concerning Good Governance and Integrity in Customs, aiming at assessing in a quantitative way how Customs officials and private sector stakeholders perceive the level of integrity in Liberia Revenue Authority's administration and operations.

As a perception survey, CIPS does not provide specific evidence of corruption, but keeping track of perceptions helps to target and adjust anti-corruption and integrity promotion measures. Comparisons of CIPS results over time can be a useful indicator of the performance of anti-corruption measures.

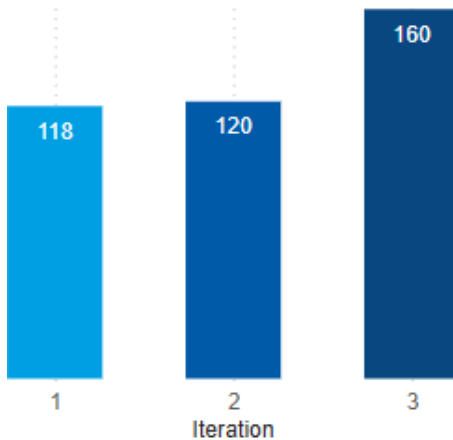


Executive summary

- Three successful iterations of CIPS were implemented** over a period of five years, with ample number of responses collected from both Customs officials and the private sector, allowing comparisons of the perception of integrity, identification of areas in need of changes and assessment of LRA's integrity strategies over time.
- Perception of Customs officials improved at the end of the five-year period**, with 6 out of 9 key factors of the Revised Arusha Declaration (RAD) showing gradual increase in the score, while the other 4 showing a decline in the final score from the peak of the intermediary iteration.
- Perception of private sector showed improvement compared to the start**, albeit the final iteration's results displayed decline from the intermediary iteration's results. This, to some extent, can be linked to delays in LRA introducing promised reforms.
- Gaps between Customs officials and the private sector persisted** in the perception of Regulatory Framework, Relationship with the Private Sector. The gaps in the perception reflect the different positions and perspectives of the two groups and hint for further improvement.
- LRA is ready to implement the future CIPS online**, to continue the fight against corruption. CIPS, together with other WCO tools and instruments, form a composite means to measure corruption and thus allows LRA to evaluate and adjust its integrity efforts.

Customs Officials

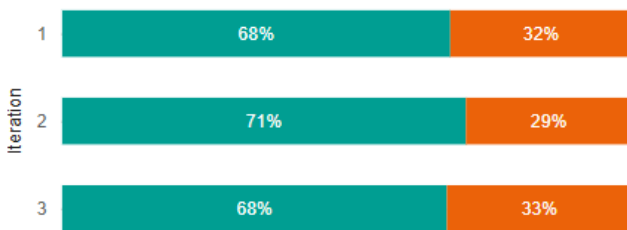
Number of respondents



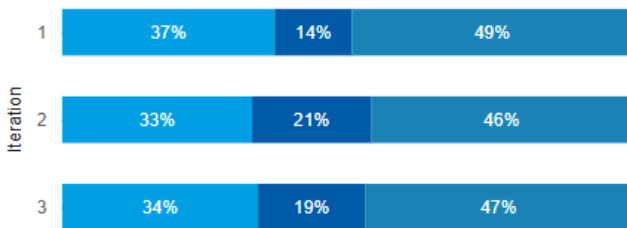
The collected number of responses allow for **~95%** confidence that the responses reflect the perceptions of entire staff of the Customs administration.

Demographics of respondents

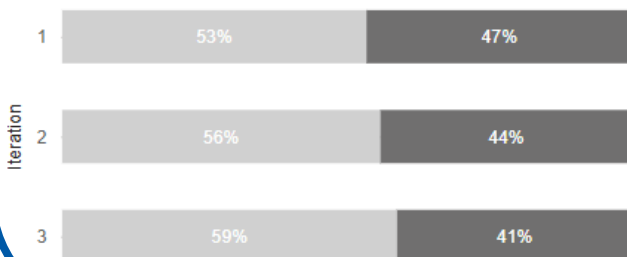
Gender ● Man ● Woman



Experience ● 0-5 ● 16 or more ● 6-15

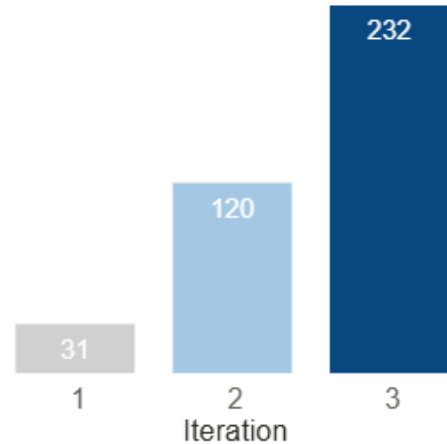


Leadership ● No ● Yes



Private Sector

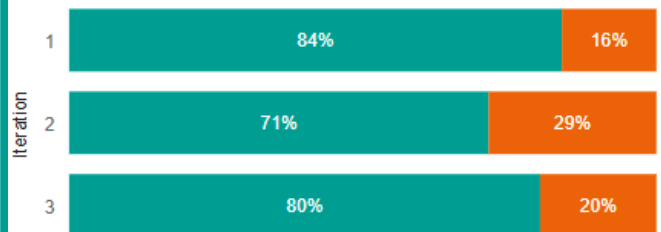
Number of respondent



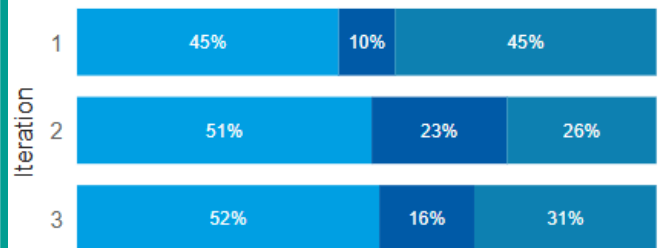
Except for CIPS I, the collected number of responses allow for **over 95%** confidence that the responses reflect the perceptions of the private sector stakeholders.

Demographics of respondents

Gender ● Man ● Woman



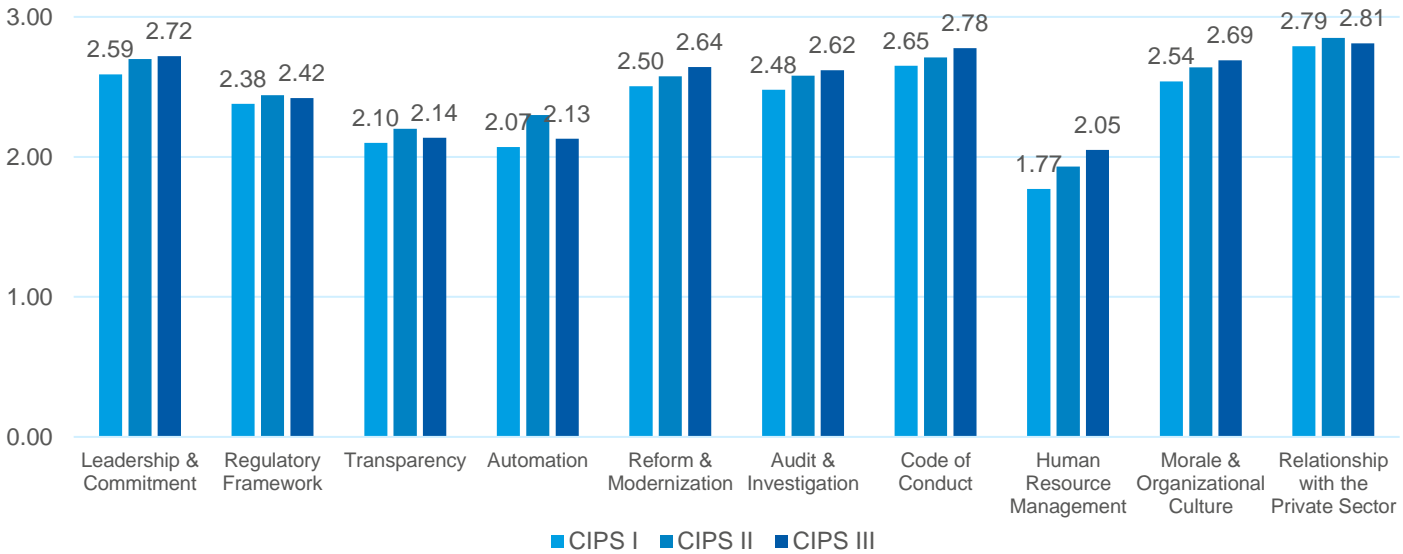
Experience ● 0-5 ● 16 or more ● 6-15



CUSTOMS OFFICIALS



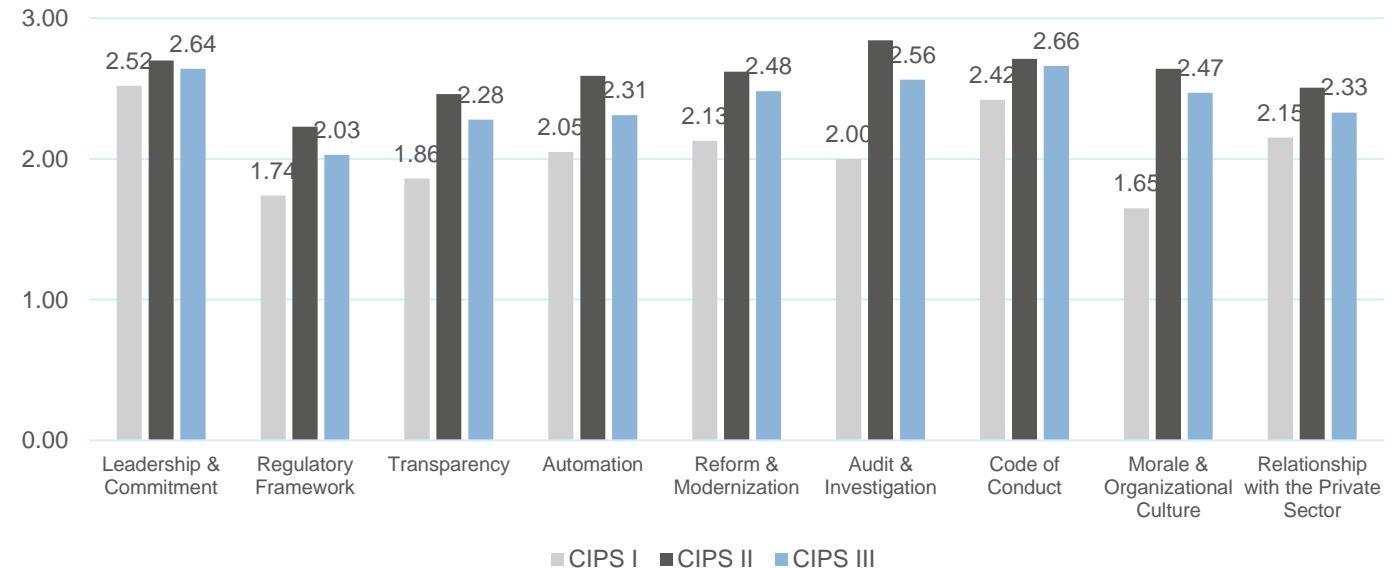
The score* of all Revised Arusha Declaration key factors increased from CIPS I to CIPS III, despite a decline from CIPS II for 4 of the key factors.



PRIVATE SECTOR



All 9 key factors** registered increase in the score* from CIPS I to CIPS III, albeit showing a general decline from the peak of CIPS II.



*The CIPS questions are designed based on a 4-point Likert scale (example: strongly agree, somewhat agree, somewhat disagree, strongly disagree). A weighted mean, or a score, can be calculated for each question. The most positive response has the greatest weight, 3, and the least positive response, 0. The maximum of the weighted mean is 3, and the minimum is 0. The higher the weighted mean, or the score, the more positive is the result of a certain indicator. The score of a key factor is the average of the all questions of the key factor.

** Human resource management is not part of the private sector survey.

CUSTOMS OFFICIALS

Leadership & Commitment

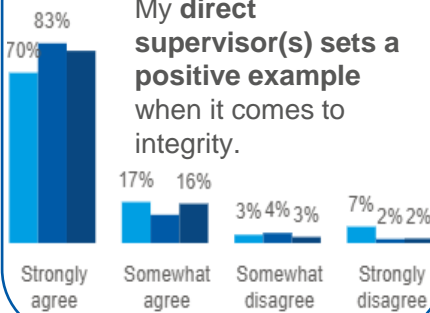
“

Generally, across the 3 iterations, there is a high level of satisfaction in the LRA leadership's commitment to integrity. Gradual improvement was seen in the perception of integrity being the priority of LRA, the top management's commitment, the supervisor's actions and the clarity of the expected behaviors.

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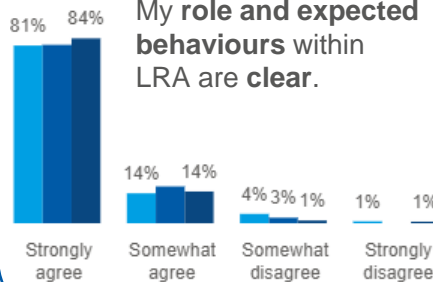
Iteration 1 2 3

My direct supervisor(s) sets a positive example when it comes to integrity.



Iteration 1 2 3

My role and expected behaviours within LRA are clear.



Iteration 1 2 3

I feel encouraged by my supervisor(s) to report integrity violations.



Integrity as Priority

Positive Example - Supervisors

Positive Example - Senior Management

Clarity of Expected Behaviour

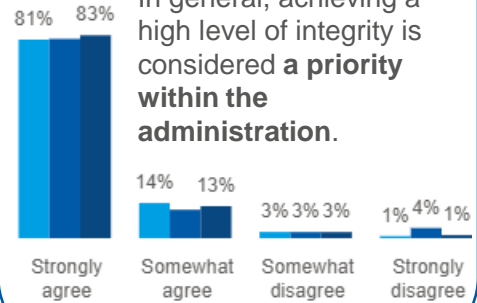
Knowledge of Reporting Procedure

Encouragement to Report

Action to Promote Integrity

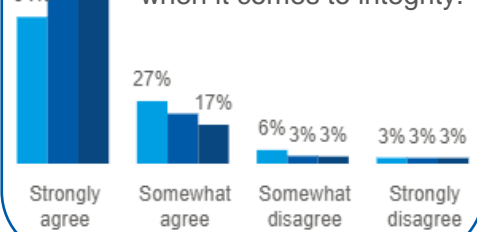
Iteration 1 2 3

In general, achieving a high level of integrity is considered a **priority within the administration.**



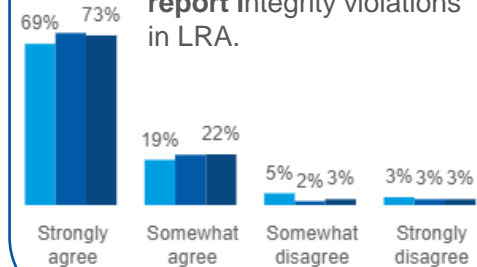
Iteration 1 2 3

LRA's top management sets a **positive example** when it comes to integrity.



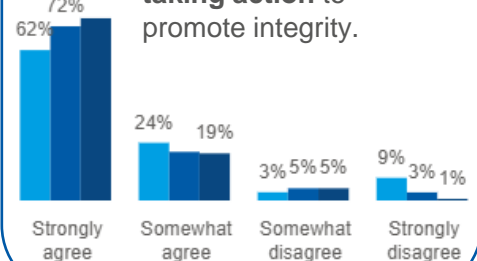
Iteration 1 2 3

I know the **procedure to report** integrity violations in LRA.



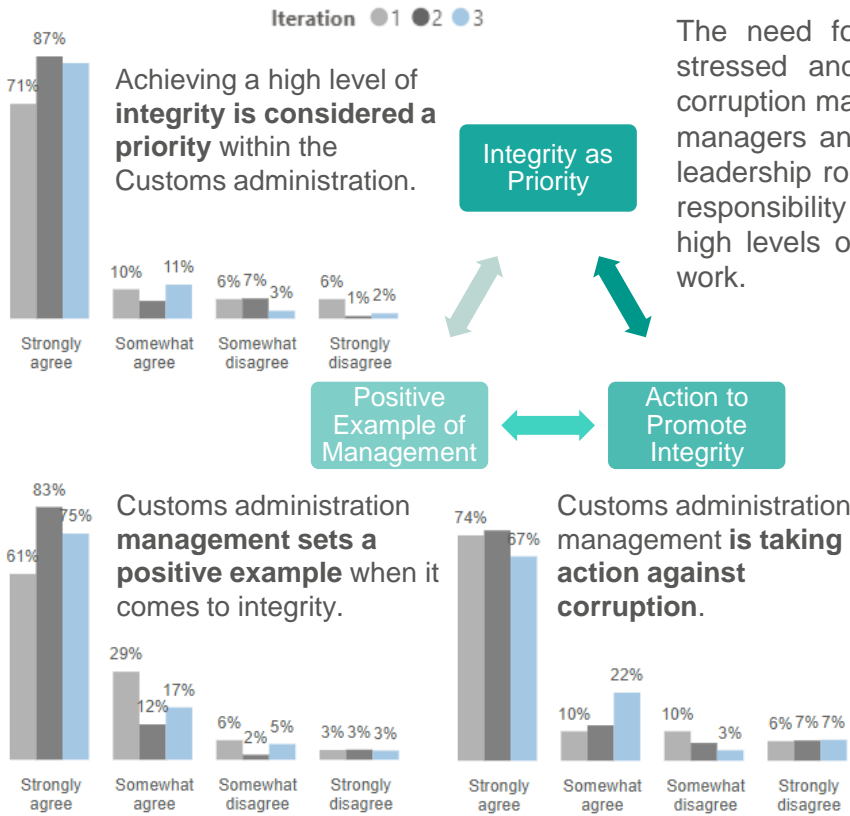
Iteration 1 2 3

My supervisor is **taking action** to promote integrity.



PRIVATE SECTOR

Leadership & Commitment



The need for high levels of integrity must be stressed and commitment to the fight against corruption maintained over the long term. Customs managers and supervisors should adopt a strong leadership role and accept an appropriate level of responsibility and accountability for maintaining high levels of integrity in all aspects of Customs work.

LRA's commitment to strong ownership and leadership in fighting corruption is also confirmed by representatives from the private sector, as shown by the high percentages of the positive perception.

The decreasing percentages in this positive perception from CIPS II, however, could be somehow explained by recent adjustment of third-party contracts, which generated some degree of uncertainty and dissatisfaction.

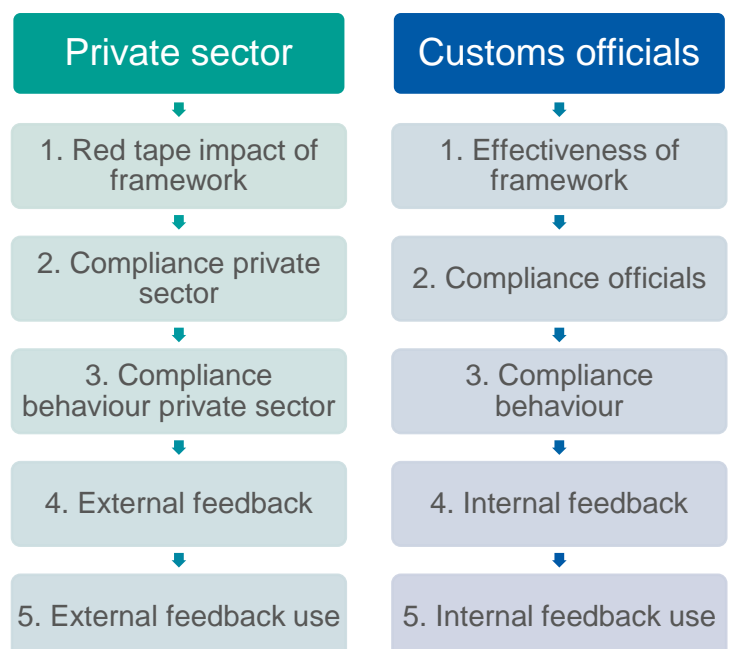
Despite this, LRA is dedicated to maintain a strong relationship with its private sector partners.

Regulatory Framework

Customs laws, regulations, administrative guidelines and procedures should be harmonized and simplified to the greatest extent possible so that Customs formalities can proceed without undue burden.

The indicators of Regulatory Framework assess the impact of the regulatory framework, its complexity, the ability to comply, the possibility to provide feedback and the inclusion of the feedback in the regulatory framework.

The perception of private sector respondents, however, is still relatively less positive than their Customs counterparts. This is because Customs and the private sector are different in their positions, and their perspectives differ when it comes to the regulatory framework.



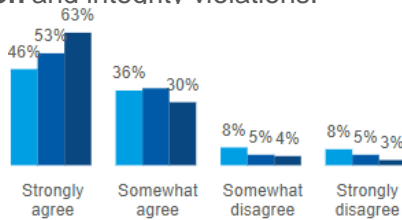
Regulatory Framework

The gap in the perception of the Customs and the private sector is also because, in general, the public buy-in of the Customs regulations always takes time. While LRA remains accessible to handle feedback on Customs regulations, the gap, as well as the decline in the perception of the private sector, indicate that there is always room for further improvement.

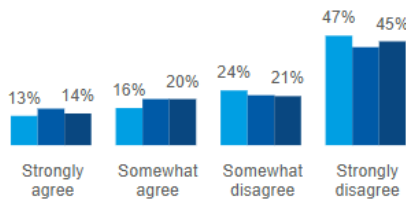
Customs Officials

Iteration ● 1 ● 2 ● 3

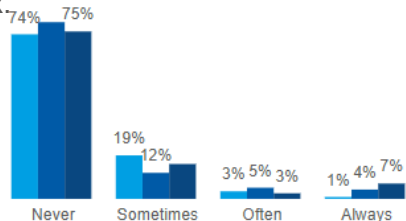
In general, the current regulatory framework for Customs effectively **decreases** the risk of **corruption** and integrity violations.



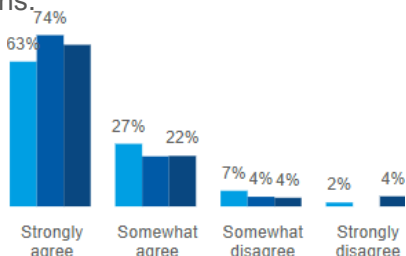
Customs regulations are so complex that I find it difficult to **administer** them in my job at all times.



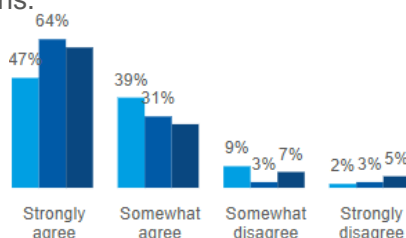
I ignore Customs regulations because they are too **complex**.



I feel encouraged by my supervisor(s) to **provide feedback** on the effectiveness of Customs regulations.



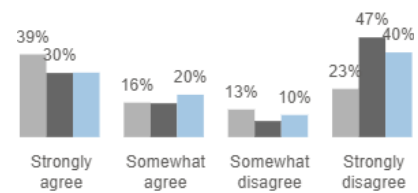
I feel encouraged by my supervisor(s) to **provide feedback** on the effectiveness of Customs regulations.



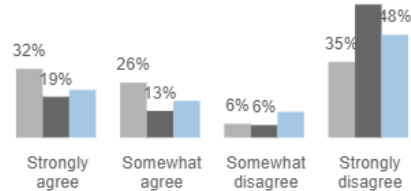
Private Sector

Iteration ● 1 ● 2 ● 3

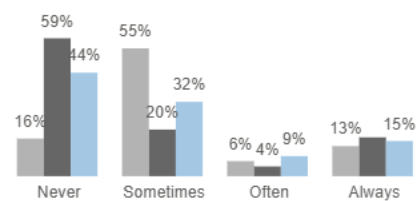
The **complexity** of Customs regulations has a **negative impact** on my capability to do business.



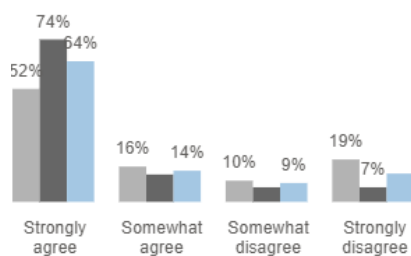
It is **hard to follow** the rules of the administration because they are too complex.



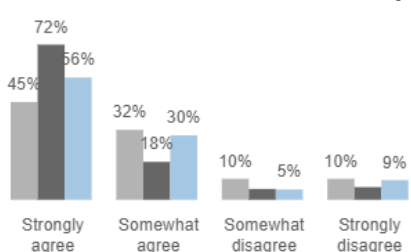
I **do not comply** with the rules of the administration because they are too complex.



I **know where to turn** to if I want to **give feedback** on Customs regulations.



Feedback from clients on Customs regulations is **reflected in the decisions and/or new policies**.

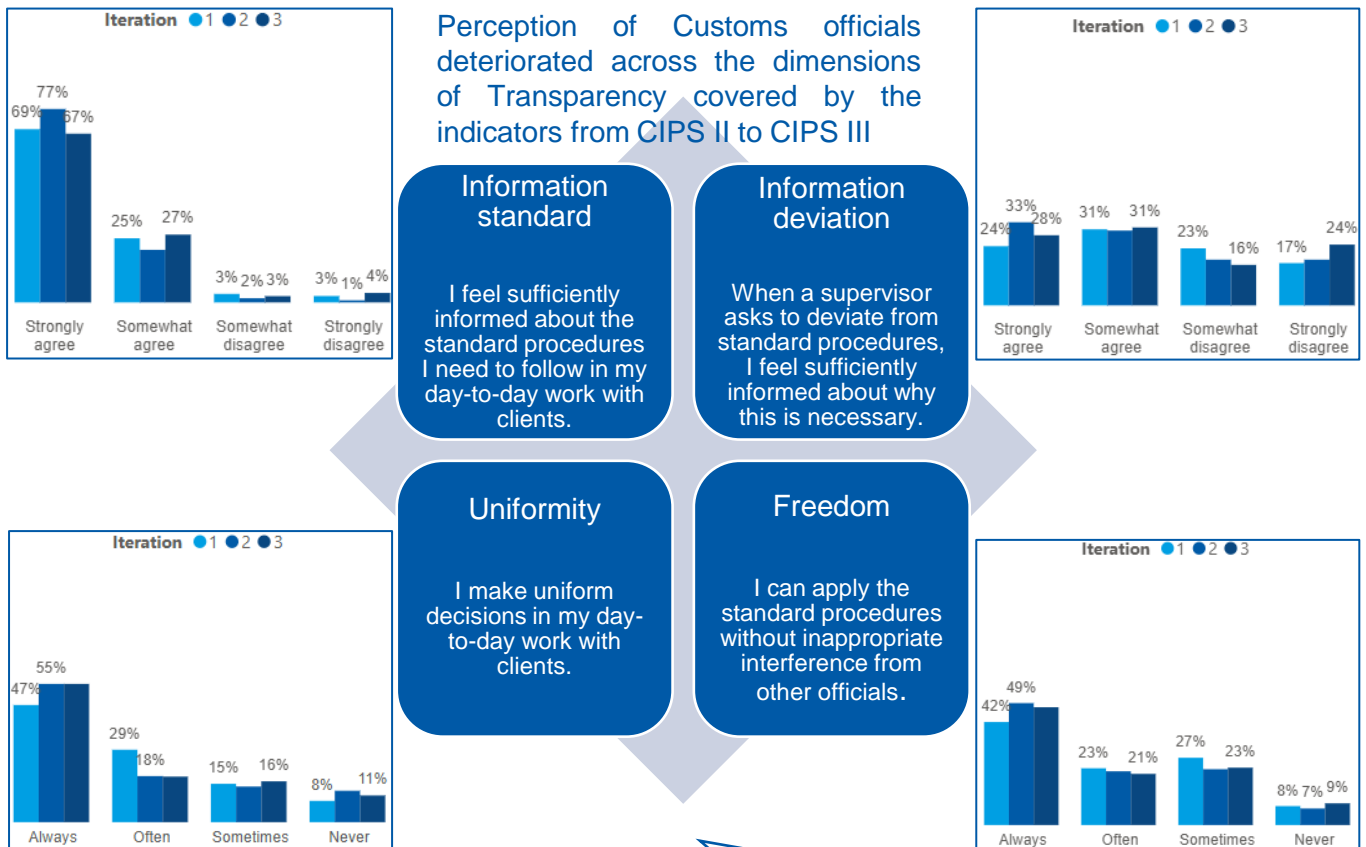


CUSTOMS OFFICIALS

Transparency

One of the core functions of Customs is to apply laws, regulations and procedures in a uniform and consistent manner. Customers have a right to expect a high degree of predictability when dealing with Customs. To ensure the transparency of Customs procedures, Customs officials should be well informed of the standard guidelines they are required to follow, while this information should also be made public and easily accessible to the clients.

In addition, the basis upon which discretionary powers can be exercised should be clearly defined. Appeal and administrative review mechanisms should be established to provide a mechanism for clients to challenge or seek review of Customs decisions.



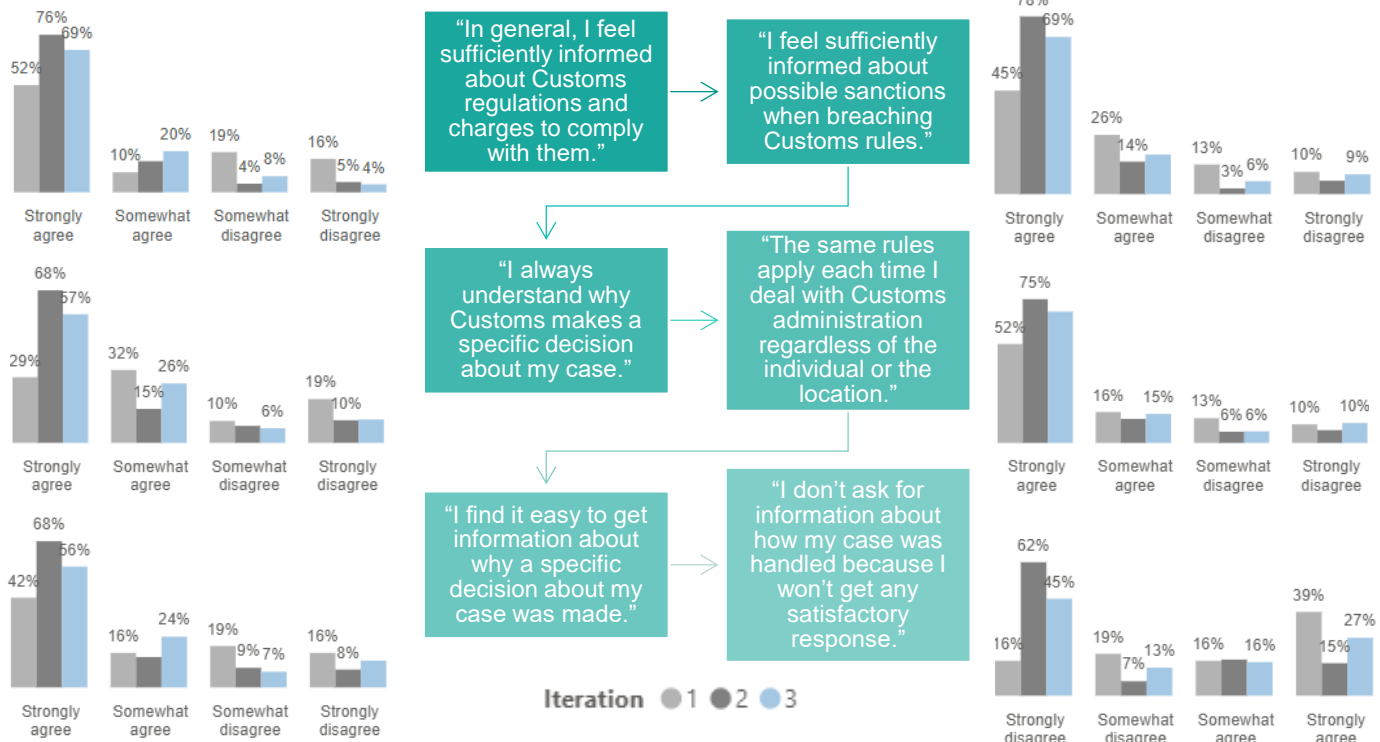
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Transparency remains a complex issue. Generally associated to the publication of timely and accurate Customs related information on the Administration's website and other media, it also pertains to being transparent in the decision-making by senior management, supervisors and officials, on internal and external matters. Initiatives like the Liberia Collective Action Event and ongoing Stakeholder Dialogue represent opportunities to enhance transparency.

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Private sector

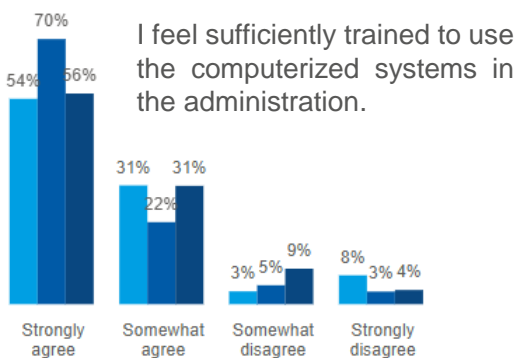
Transparency



Automation

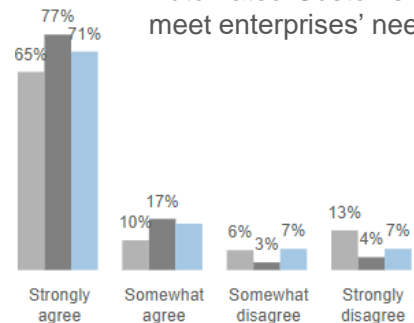
The indicators in CIPS for the key factor Automation focus on the ability to use the computerized systems by both Customs officials and the private sector, and the extent to which automation can reduce the risk of corruption.

Customs Officials



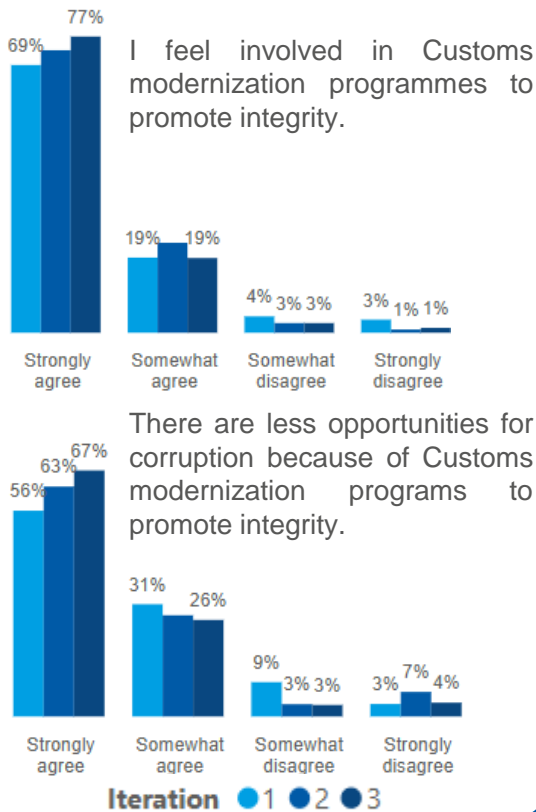
Private Sector

Automated Customs systems meet enterprises' needs.

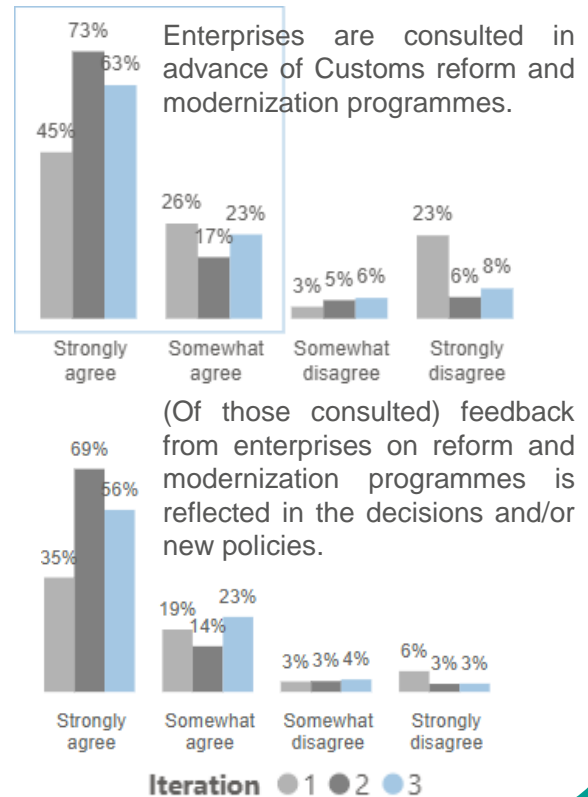


Reform and Modernization

Customs Officials



Private Sector



Automation or computerization of Customs functions can improve efficiency and effectiveness and remove many opportunities for corruption.

Reform and Modernization can eliminate any perceived advantages which might be obtained through circumventing official requirements.

Automation of Customs systems and modernization of Customs procedures often go hand in hand. While indicators of the Automation focus on the result, the outcome of the training of automated systems and their perceived effectiveness, indicators of Reform and Modernization put emphasis on the process, the involvement of key internal and external stakeholders.

Delay in automation system upgrades has led to a degree of "irritation" among both LRA officials and the stakeholders, as commitments made two years ago have yet to materialize. This may be indicated in the drop of LRA officials' and the private sector's satisfaction in Automation. Nonetheless, LRA's management has acknowledged these concerns and is active in continued dialogue with policymakers from other sectors to expedite these upgrades.

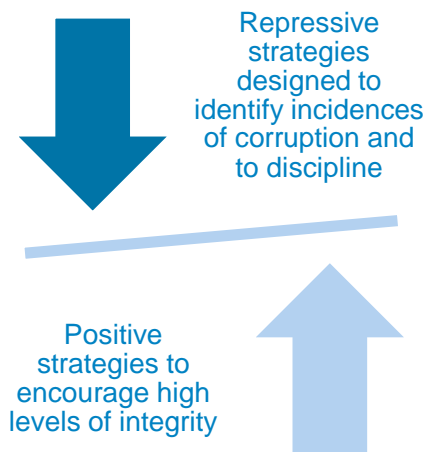
Reform and modernization efforts have focused on fostering internal visibility and knowledge-sharing (example: platforms of staff collaboration), and the positive results are reflected in the improved perception of the LRA officials. Increasingly more respondents agree that they have been involved in LRA's modernization programs and that these programs will be effective in enhancing integrity. Nonetheless, results from the private sector side show that there are opportunities for further development for LRA.

Audit & Investigation

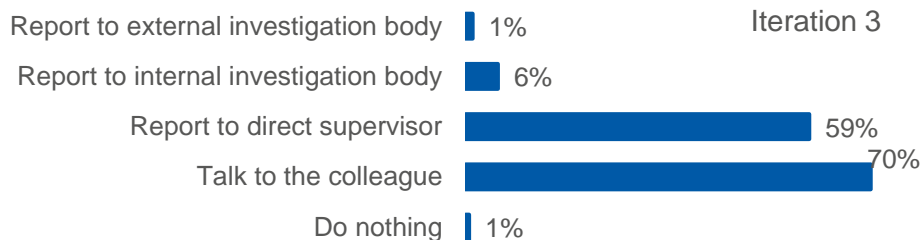
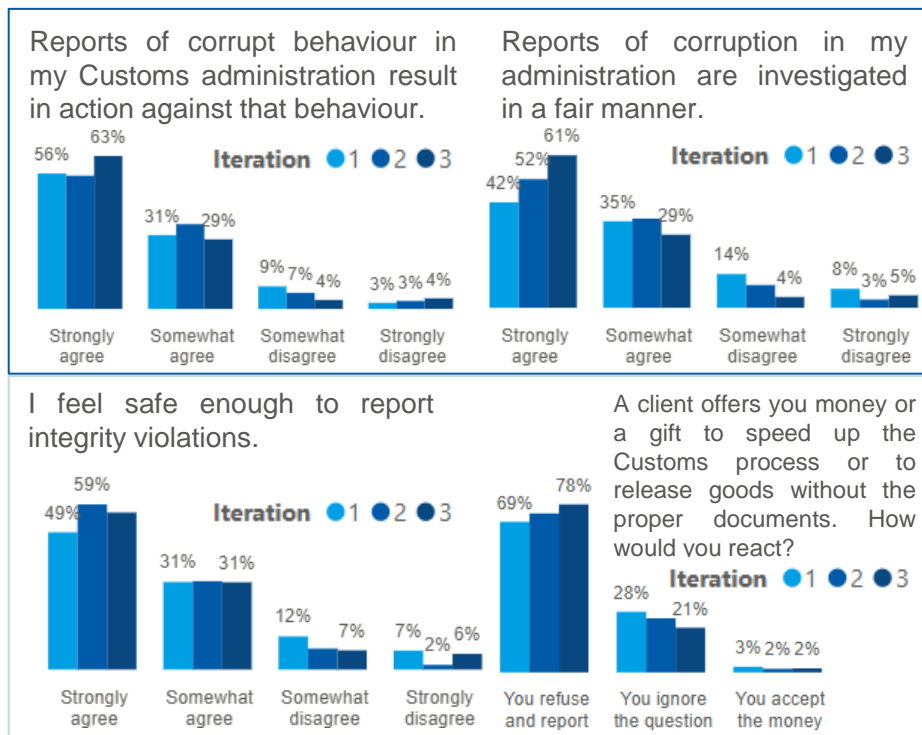
The prevention and control of corruption in Customs can be assisted by the implementation of a range of appropriate monitoring and control mechanisms such as internal check programmes, internal and external auditing and investigation and prosecution regimes.

LRA's approach to Audit & Investigation aim to strike a balance between the positive strategies and the repressive strategies. Taking advantage of the partnership with the WCO A-CIP Programme, LRA further strengthened its audit and investigation processes. This can be confirmed by the growing confidence in how reports of corruption are handled, and in the growing number of respondents who would report the instance of bribery. However, the perceived level of safety to report integrity violations has lessened in the third iteration, compared to the second, providing some insights for the LRA on the areas to progress.

Customs officials



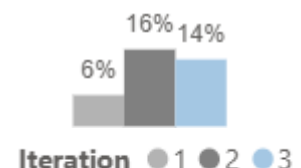
When facing the question of "how to react when suspecting that a colleague accepts money from business to ignore procedures", the respondents are often influenced by societal and organizational factors.



Private sector

Private sector representatives from the outside can participate in the interval investigations of the LRA. Nearly 100% of those who participated in CIPS II would agree that such experience was positive, and this rate was over 85% in CIPS III.

Percentage of private sector respondents having participation in LRA's investigation process:



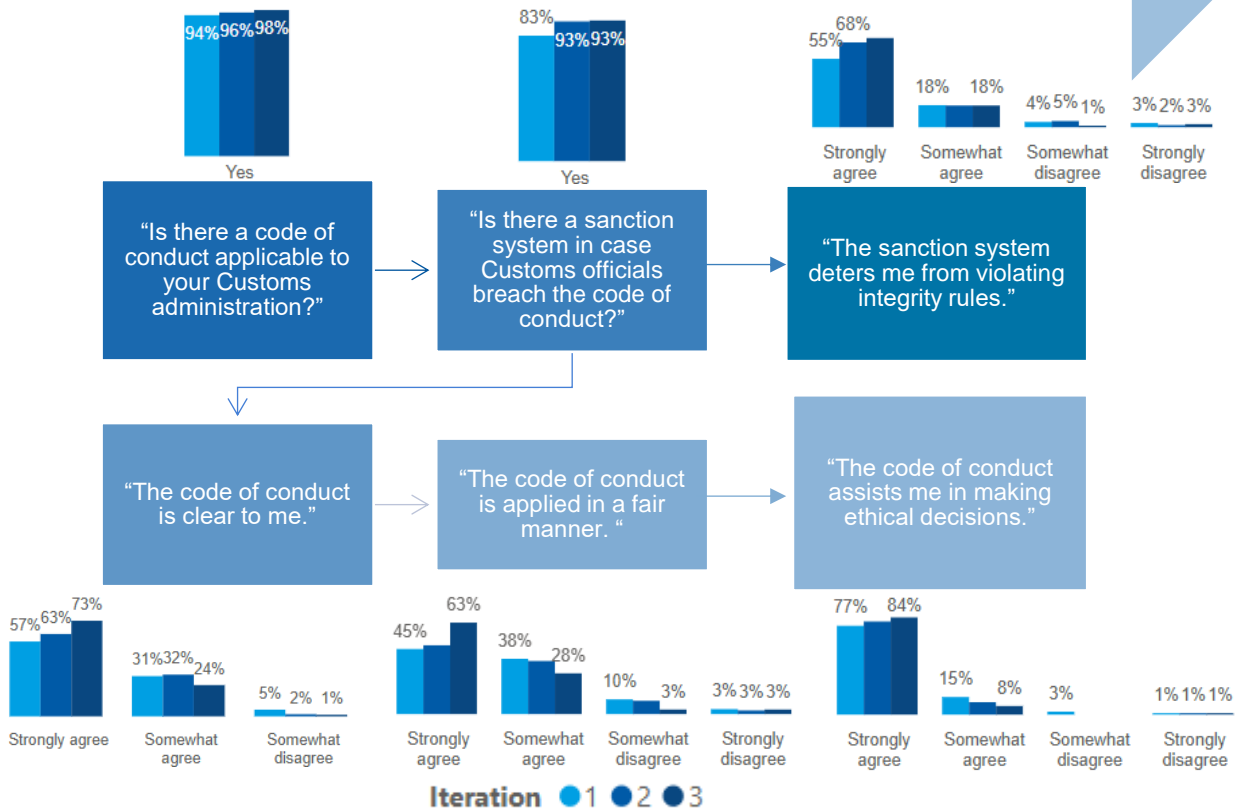
Code of Conduct

Customs Officials

Issue of
CoC

The practical and unambiguous terms in the development and the issue of CoC guarantees its acceptance and application. Respondents from LRA displayed a higher level of trust in the clarity of their CoC, the fairness of its application and its positive impact, as a result of the regular awareness-raising and refinement of the CoC by the Professional Ethics Division.

Acceptance
of CoC

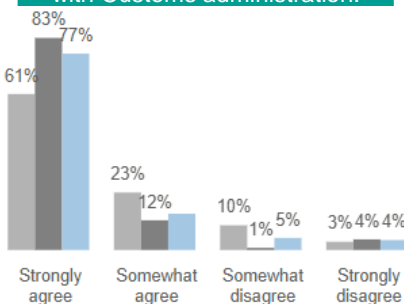


Private sector

Representatives from the private sector showed decreasing confidence in their code of conduct's existence, applicability and positive impact, from CIPS II to CIPS III.

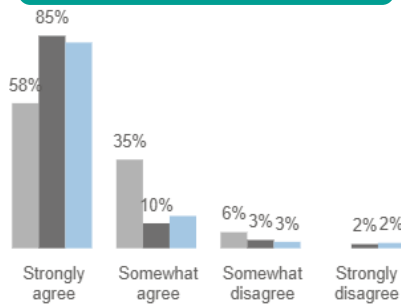
Existence

My business has a code of conduct applicable when I deal with Customs administration.



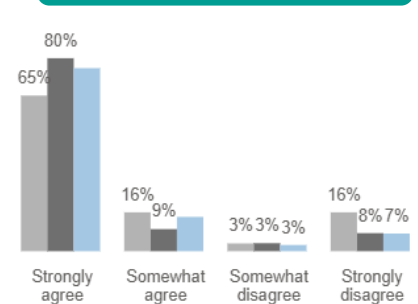
Applicability

My profession has a code of conduct applicable when I deal with Customs administration.



Impact

A code of conduct affects positively how I deal with Customs administration.

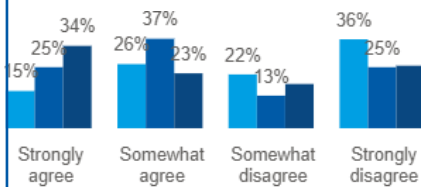


Human Resource Management

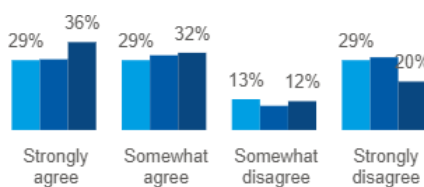
Customs officials

Over the past 5 years, the 3 iterations of CIPS showed continuous improvement in Customs officials' satisfaction in the fairness of salary, the merit-based recruitment and promotion and the effectiveness of integrity training in corruption prevention.

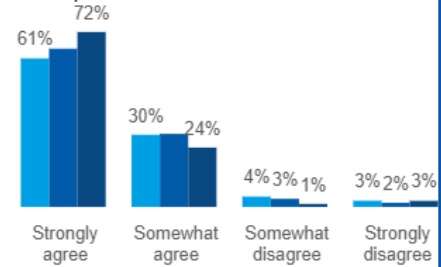
My salary is fair given my responsibilities within Customs administration.



Recruitment and promotion in my administration are based on merit.



Integrity training in my administration helps to prevent corruption.



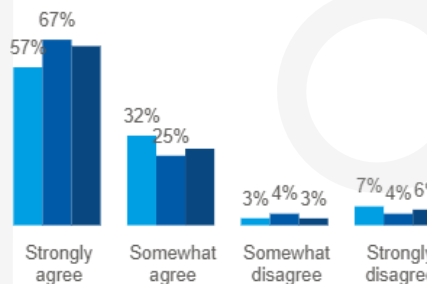
Iteration 1 2 3

Morale & Organizational Culture

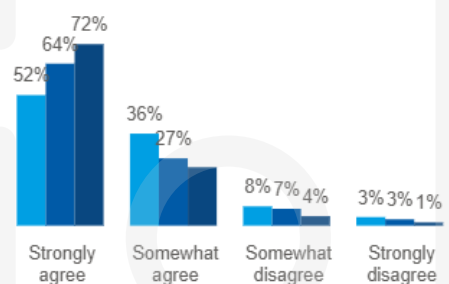
Customs officials

The achievement in promoting high ethical standards at LRA, and ownership of integrity by individual official, is attained through sustained engagement efforts and clearly articulated institutional visions.

I get satisfaction from doing my job.



Overall, there are high ethical standards in my Customs administration.

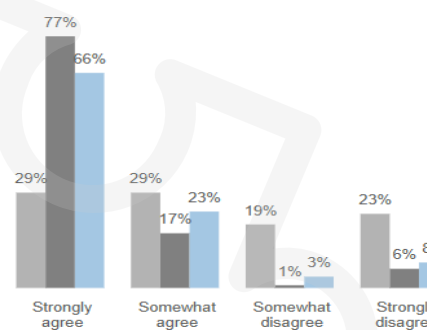


Iteration 1 2 3

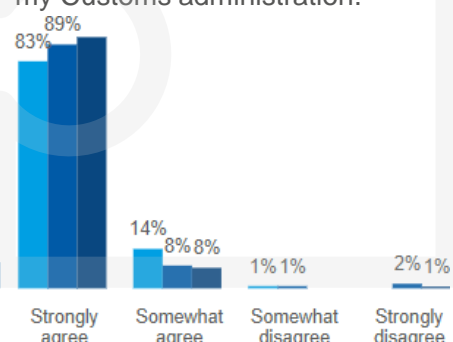
Private sector

A missing piece to the puzzle is how the private sector counterparts see the culture of LRA. 66% of the respondents strongly applauded LRA in CIPS III for having a culture of serving the clients, despite this ratio declined from the 77% in CIPS II. The drop, can be attributed to the transition from one political Administration to another in January 2024, which impacted the perception of the private sector respondents.

The Customs administration has a client service culture.



I feel responsible for maintaining high integrity standards within my Customs administration.



Relationship with the Private Sector

Customs officials

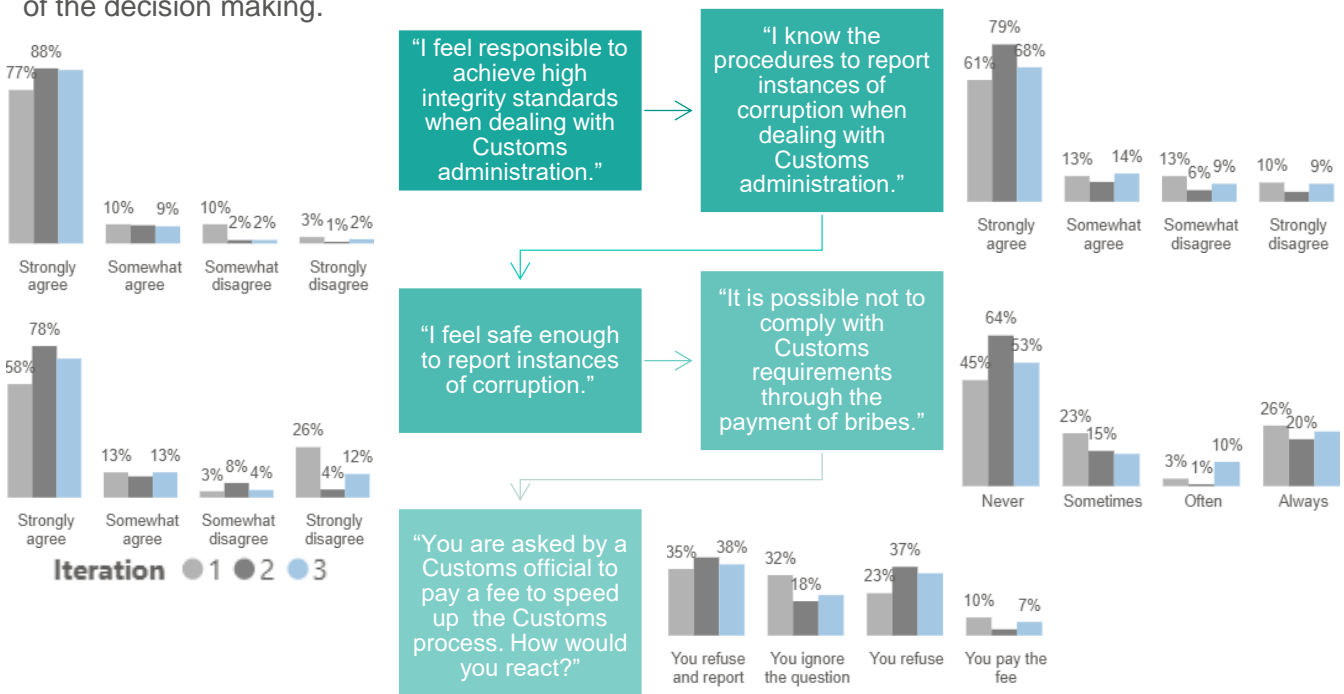
Customs administrations should foster an open, transparent and productive relationship with the private sector. LRA believes that this positive relationship is also in its own interest and remains a constant work-in-progress.

Private Sector

From the private sector perspectives, the relationship with Customs involves owning up to a high level of integrity when dealing with Customs, knowing the procedure to report incidents of corruption and feeling empowered to do so, as well as being in a position to refuse and report the inappropriate behaviours of Customs officials.

LRA maintains a regular dialogue with the private sector representatives with the aim of involving them early in the design of reform projects, working with other government agencies for better border coordination, improving the import permit issuance process.

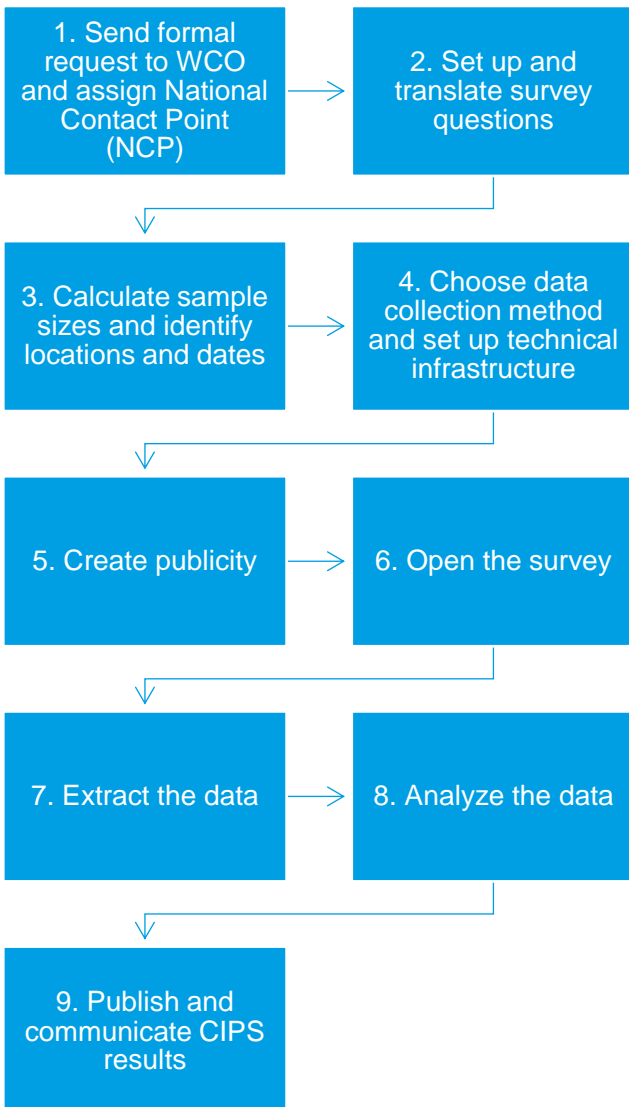
Seeing the decreasing percentage of private sector's awareness of reporting procedures and safety of reporting, the LRA has increased visibility and reporting of all new procedures, laws, regulations, including practice notes by the use of radio talk shows, publication on the institution social media platforms and on the LRA website. The LRA will continue to maintain dialogues with all stakeholders through quarterly engagement to improve communication and make stakeholders part of the decision making.



Way forward to continue fighting corruption

LRA can continue to periodically monitor and assess the perceived level of integrity, via the WCO CIPS Online Tool.

Experience from the 3 iterations will guide LRA in conducting the CIPS autonomously, with the following standardized procedure.



DEMOGRAPHICS	LEADERSHIP AND COMMITMENT	REGULATORY FRAMEWORK	TRANSPARENCY
AUTOMATION	REFORM & MODERNIZATION	AUDIT & INVESTIGATION	CODE OF CONDUCT
HUMAN RESOURCE MANAGEMENT	MORALE & ORGANIZATIONAL CULTURE		
RELATIONSHIP WITH THE PRIVATE SECTOR			

Before starting - background questions

* 0.1 Please indicate if you are a:

☐ Woman

☐ Man

* 0.2 Please indicate the number of years of experience in the Customs administration:

☐ 0 - 5

☐ 5 - 16

☐ 16 or more

* 0.3 Indicate if you supervise employees (responsible for performance management, discipline, reward, change management etc):

☐ Yes

☐ No

Next >

Together with the other WCO tools, such as the Performance Measurement Mechanisms (PMM), the WCO Integrity Development Guide (IDG), CIPS stands at a crossroad of linking the direct measures of corruption and integrity with the practical guidelines to assist Customs administrations around the world in implementing various measures designed to enhance integrity within their organizations. The successful implementation of a framework to measure corruption also requires the measures to be tracked on a regular basis.

LRA advocates a partnership approach to integrity in Customs as it takes a change in mindset and behaviors on both the Customs and the private sector sides to effect real gains in the fight against corruption, and this is why LRA is sharing this information with its partners. Such a partnership approach starts with transparency, accountability and open communications. LRA is committed to such approach as promoted by the WCO as well as other international actors.

More information on CIPS can be found in the [WCO's Methodological Guidelines for CIPS](#).

For questions: a-cip@wcoomd.org