INTEGRITY PROMOTION ISSUES   AT LATVIAN CUSTOMS: LESSONS LEARNED AND POSSIBLE SOLUTIONS

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Abstract: The objective of this paper is to identify problems of integrity management for Latvian customs authority and to provide measures that should be implemented in customs administration. First of all, the paper describes the typology of integrity violation and corruption in customs administration and identifies the current risk management system implementation. Next, the background of customs risk management is been discussed. Selected research findings show examples of integration of integrity management system with other management systems. Overall, paper is of value for audiences that include researchers and managers of custom administration and it can serve as guidelines and sources for references which can stimulate further research.

Keywords: integrity, customs, public administration, corruption.

1 Introduction

An honest and clean civil service is vital to maintaining public support for public sector and trust in the government and is an important cornerstone of effective governance. Corruption is the modern society problem that connected to the malicious imposition of delegated by society power for personal or close person's interest. Corruption manifests itself in political process (e.g. trading of votes), in the judicial system (bribing of judges) and also as an economic policy sphere. Corruption is a part of undesirable behaviour in public administration that threatens both - social and economic development of the country, as well as stability of the legal system, civil liberties and citizens' loyalty to the country. Corruption is decreasing public administration weakening its capacity and delaying decision making. Modern democratic societies need a modern, democratic public administration, which will satisfy the public′s requirements in the best possible manner. Public administration must be effective and efficient; at the same time it must satisfy the democratic requirements, fairness and justice and defend the achievements of civilization. Tax and customs authorities are no exception from public administration and are frequently cited as among the most corrupted of all government agencies. Given the vitally important role customs plays in revenue collection, trade facilitation, national security, and the protection of society, the presence of corruption in customs can severely limit a nation's economic and social prospects and national development ambitions. In the field of tax and customs administrations main issues that caused by staff corruption are revenue fraud in the form of smuggling, undervaluation and underdeclaration of income and taxable goods, misclassification of goods.

Policy distortions and weak state institutions provide an environment that is conducting to corruption. Pervasive regulations that are applied capriciously invite companies and individuals to find ways, including bribing public officials, to secure favourable interpretations. Trade and tariff restrictions also tend to breed informal, often corrupt channels for transactions. One of the approaches is creation of appropriate administrative model for customs administration. In last decade, many countries created semi-autonomous authorities (Petersone, Ketners, 2013). The revenue authority model is designed partly to limit direct political interference in day-to-day operations by the Minister of Finance and partly to free the tax and customs administration from the constraints of the civil service system. A revenue authority is quite independent of the financing and human resources management rules that govern the public sector in general. A semi-autonomous revenue authority can recruit, retain and promote qualified staff by paying salaries above civil service pay scales, and also more easily dismiss staff. Such steps are providing incentives for greater job motivation and less corruption. Moreover, a single purpose agency is to integrate tax and customs operations and focus its efforts on collecting revenues more effectively than it is usually possible under

general civil service rules. As Latvian State Revenue Service is an example of joint tax and customs authority it is necessary to use additional measures. Such administrative remedies for integrity promotion are creation of integrity risk management model for customs administration as for specific public administration body.

The main purpose of this paper is to outline an approach for reduction of corruption in Latvian customs administration and to provide framework for establishing the legal and administrative procedures that are necessary to detect and reduce corruption. The research object is integrity risk management, but research subject are appropriate risk assessment, evaluation and reduction methods, as well as corruption risk management tools. Research is based on comparative analysis of literature and practical experience of customs authorities. Many countries have in place measures for dealing with corruption and unethical behaviour on the part of public officials. Rarely are these measures considered as a part of the whole system. At the same time, there is little research evidence for the effectiveness of individual measures or the system as a whole (Kolthoff, *et.al.,* 2013).

2 Corruption factors and integrity violation at customs administration

In case when corruption causes are combatted, it is important to address not only general corruption factors, but also integrity violation practices in specifically customs administration. Generally factors of corruption in public sectors are included but not restricted to extensive government intervention in the economy, excessive discretionary power and interpretation possibilities in hands of official, behavioral and cultural norms of the officials, lack of the supervision and guidance, lack of accountability and internal control system. In addition to these general factors in customs and tax authorities exist far more practices that are corruption related. Economic agents (companies and individuals) do not like to pay taxes, so they take every opportunity and make significant efforts to reduce their tax burden. In case of customs authorities importer also is interested in obtaining goods as quickly as possible, this places customs officers in the position to collect bribes in order to facilitate faster release of goods.

The most important factors conductive to a lack of integrity in the customs administration are described at 1.Fig. The most important factors connected to a lack of integrity in customs are:

- Policy-related factors, such as complex tax system, complex and restrictive foreign trade regulation, high tax and tariff rates, exemptions that can be granted by executive powers, complex and bureaucratic procedures, multiple forms, steps of the proceedings;
- Staff-related factors, such as discretionary power execution in combination with lack of information and complicated voluntary compliance, weak control systems, lack of effective disciplinary measures, lack of professionalism.

Customs administrations are vulnerable to corruption because the nature of its work puts its officials, even at junior levels, in situations in which they have sole authority and responsibility; in which they are authorized to make important decisions on the level of duty or taxes or admissibility of imports and exports; and in which careful supervision and accountability is difficult. In addition, they work face-to-face with members of the trading community who have a strong incentive to influence the decisions made by customs officials. High tariffs and complex regulations offer significant incentives for traders to try to reduce import charges and speed up transactions. Fact that many officials are low paid is often a strong incentive to accept or solicit bribes in the execution of their duties.

Processing of import, export and transit declarations	Acceleration the processing of documents, ignorance of fact that some cargo listed on the manifest was not declared, certification of fictitious export or providing wrong classification
Assessment of origin, value and classification of goods	Under-invoicing of goods, not challenging the declaration of goods under a different classification code that attracts a lower tariff rate, acceptance of false country of origin declaration, thus permitting the importer to benefit from a preferential tariff regime
Physical inspection, examination and release of cargo	Accepting staff who would ensure that inspecting officer who will take an accommodating approach to the inspection, influence the finding of the inspection or speed up the inspection
Administration of concessions, suspense and exemption schemes and drawback schemes	Permission for traders to release, for domestic consumption and without paying the required import duties, goods that entered under suspense regimes or goods made with inputs that entered under such regime, obtaining of guarantees for temporary admission of import without adequate documentations, permission for traders to claim tax repayment for fictitious export
Post- clearance audit	Influence on the outcome of the audit finding
Issuing of import licenses, warehouse approvals and authorized trader status approvals	Approval of obtaining these licenses and certificates without proper justification
Processing of urgent consignments	Possibility to obtain preferential treatment or speedy clearance

Figure 1. Selected Customs Functions Examples of Integrity Violations Administration [compiled by the author]

Organization for Economic Co-operation and Development (OECD) Development Centre (Hors, 2001), has identified three types of corruption that typically occur in the customs working environment and suggests that the strategies necessary to deal with the three types of corruption vary significantly: (1) routine corruption, in which private operators pay bribes to obtain the speedy completion of routine customs procedures; (2) fraudulent corruption, in which the trader or agent asks customs officials to turn a blind eye to certain illegal practices to reduce taxation liability or fiscal obligations; (3) criminal corruption, in which criminal operators pay bribes to conduct a totally illegal but lucrative operation, such as drug trafficking or the abuse of export promotion schemes. Transparency International (Pope, 2000) takes a different approach and divides corruption into two broad types: petty corruption and grand corruption. Petty corruption is described as "survival" corruption—a form of corruption that is most often pursued by relatively junior civil servants who may be grossly underpaid and who depend on small but illegal rents to feed and house their families and pay for their children's education. This corresponds closely with Hors' concept of routine corruption. Grand corruption usually involves more senior officials and significant amounts of money. Like Hors, TI recognizes that different strategies are required to deal with the two types of corruption. Corruption in the customs working environment could be classified as bribery, nepotism and misappropriation (Nye, 2007). Bribery in the customs context includes the payment of money to secure or facilitate customs procedures, payment to alter or reduce duty or tax amounts, payment to ensure that officials grants exemption from normal administrative formalities or do not take appropriate control measures. Customs officials often have discretion over such disbursements. Nepotism in the customs context can include such behaviour as the selection, transfer or promotion of individuals or groups on the basis of an existing relationship rather than on merit; the awarding of lucrative customs appointments; and the allocation of scarce government resources to individuals on a nonmerit basis. Misappropriation includes a wide range of behaviour such as theft, embezzlement, falsification of records, and fraud. It can be seen at the individual, group or organizational level. According to Bryane (Bryane, *et.al.,* 2010) customs-related corruption costs World Customs Organization (WCO) members at least $2 billion in customs revenue each year. According to (Wadsworth, *et.al.,* 2010) The Baltic States have made more progress toward democracy and a market economy than many of the other former communist countries. Customs and trade regulations are midway between no obstacle and a minor obstacle in Estonia and Lithuania. Latvian businesses find customs and trade regulations to be a minor obstacle to running and growing their businesses. As described in information from Corruption Prevention and Combating Bureau (KNAB) (Recommendation for prevention of corruption in law enforcement, institutions), there is insignificant number of notifications on possible integrity violation incidents on the SRS Customs Administration. As is in 2009 there were only 45 notifications received from natural and legal persons and 60 notifications transferred from other law enforcement

institutions. Small amount - 105 notifications per year can be explained by the fact that customs matters are only a small part of the everyday life of society, mainly active in the transport of goods across the border or foreigners, and these people may have concerns about possible future cooperation with the customs (Recommendation for prevention of corruption in law enforcement, institutions). Another explanation is connected to behavioral changes and change in customs operation during last decade.

3 Building a system to promote integrity

Systems for integrity promotion need to have background definitions for the creation purposes. System deals with risks and corruption risks. The risk is possible occurrence of undesirable effects; the probability that an event or action will adversely affect the obstacles for achievement of the target. Corruption risk is probability of a member of staff with the intentional or unintentional act for the interest and benefits for third parties and harm public (general) interests and damaging good public management. And system of the integrity promotion is a part of general risk management system which includes definition of risks, definition of risk factors, control and supervision measures with aim to protect persons and institutions from possible damage and ensure achievement of institution targets.

As defined in the second part of the paper corruption in customs field includes political and staff factors. So in order to deal with corruption firstly must be political commitment to address the problem. Building a system to promote integrity in customs administration includes not only measures to combat existing corruption but also risk identification and risk management system that ensure operational continuity and control of corrupt behaviour. Political factors could be addressed through clear and well-understood tax and customs policy framework. Simplification of the system and reduction of tax and tariff rates and restriction (or at least limitation) of exemptions is not only recommendable economic policy but also possibility to reduce opportunities for corruption. Simple and clear legislation creates a framework for compliance. However, even in low tax countries drug smuggling criminals have the ability to bribe the customs officials for permission to proceed without shipment inspection. Latvian system could be evaluated as low tax system and have fully unified customs system as European Union Member state. Political factors also can be covered by simplification of procedures and creation of easy-to-understand systems. Such procedures and systems reduce compliance costs for international trade stakeholders and administration costs. Such simplification includes one-step processes, minimal documentation requirement and digitalization for customs declaration processing. To support the adoption of Single Window systems, diverse policies, recommendations and guidelines have been developed by global organizations. The UN/CEFACT Recommendation Number 33 recommends Governments and traders the establishment of a Single Window, in order 1) to facilitate payment of duties, taxes and fees and 2)

to facilitate the submission of trade-related information and/or documents at a single entry point (UNECE Recommendations and guidelines on establishing a Single Window to enhance the efficient exchange of information between trade and government). In scientific literature it is also recommended to develop initiatives such as electronic information sharing, e-Customs and automated risk management (Urciuoli, *et.al.,* 2013), that have a core function to achieve the objective of facilitating trade. However main dilemma in Customs management is balancing the needs for trade facilitation as a process of simplification, standardization and unification of documents and procedures in international supply chain, on the one hand, and the level of controls and interventions, on the other hand. For more than a decade the WCO has played an active and key role in addressing the complex problem of corruption in public service and more specifically in Customs. Integrity in Customs was initially placed on the WCO Agenda in the late 1980s and culminated in the adoption, in 1993, of the WCO Arusha Declaration on Integrity in Customs. This Declaration shows the willingness of the WCO to encourage its Members to comply with rules governing integrity and to carry out their activities effectively. It contains specific elements that are designed to improve the efficiency of Member administrations and reduce or eliminate opportunities for corruption. It is the focal point for the WCO's anti-corruption and Integrity development effort. An institutional mechanism such as an Integrity Working Group, currently Integrity Sub-Committee was established and supporting instruments such as WCO Integrity Self-Assessment Guide and Model Code of Ethics and Conduct as well as the WCO Integrity Action Plan were developed. To assist Members in implementing the Revised Arusha Declaration, the WCO has developed the Integrity Development Guide as a comprehensive integrity tool set. The WCO produced the first version of the WCO Compendium of Integrity Best Practices in collaboration with its Member administrations. A database of the integrity best practices (Integrity Best Practice Resource Centre) is also developed (Integrity). Traditionally risk management in customs is connected only to main processes (collection, control, enforcement) as a part of achievement of targets and is not interconnected with other functions and general management processes (Pētersone, 2013). However for risk management to be effective, it needs to be embedded as an organizational culture and be part of the system Customs runs its business (WCO Customs Risk Management Compendium). Latvian State Revenue Service (SRS) as a legal enforcement entity operating within the framework of the Ministry of Finance is involved in all international modernization processes related to trade facilitation and efforts to ensure duty collection and security. In the last ten-year period, SRS has implemented contemporary improvements and developments in standardization and harmonization of customs procedures and management systems and fully compatible with EU customs system. As well as SRS has built up framework of national legal provisions for establishment and development of risk management system. As risk-based management concept is applicable in almost every business and governmental area, there is a lot of experience that could be shared with Customs issue. For public administration risk management most often such as risk management standards as –   ISO 31000:2009, –   AIRMIC, ALARM IRM: 2002 and –COSO:200 are used. Customs administration risk management for general processes is based on ISO standards.

From Customs point of view, risks include the potentials for non-compliance with Customs law such as licensing requirements, valuation provisions, rules of origin, duty exemption regimes, trade restrictions, and security regulations, as well as the potential failure to facilitate international trade (De Wulf, Sokol, 2005). The risk management process such, as the systematic identification and implementation of all measures necessary to limit exposure to risk, consists of several procedures that Customs administrations should put through: risks identification; risk assessment that consists of risk analyses and risk evaluation; risk treatment; monitoring and reviewing, and communication and consultation within national Customs administrations, C2C (Customs to Customs) and C2B (Customs

to Business) (WCO, 2003). SRS along with the imposition of risk management approach in the national Customs legislation, has adopted appropriate strategic documents, as well as has developed and amended several operational and tactical documents. SRS risk management system is applicable for basic processes and some support processes covering SRS departments' tasks and activities. In the field of corruption – a register of the corruption risks has been created. The main purpose of register is to be a document that indentifies processes where integrity violation is possible. In the Corruption risk register there are defined basic processes, possible corruption event, probability of this event, impact, initial risks, internal control measures, remaining risk and allowable risk. At the same time corruption risk register does not have any information of factual risk incidents and lack of this information denies calculation of appropriate probability. In the customs field main two areas are addressed by SRS strategic documents. Customs frauds, as evading payment of tariffs and other duties, are treated through: declaring and accepting improper customs value; declaring and accepting misclassification; declaring and accepting improper origin of goods; discharge of import for processing; discharge of outward processing; illicit removal of goods from customs supervision; and undeclared import goods for customs clearance, as one of the most important and highly recognized risks in Customs management strategies worldwide. And also threats on safety and security of the society in terms of public health, environment and consumers, including proper implementation of measures related to import and export of goods to and from Latvia, as a risk area is regarded to smuggling of weapons; smuggling of drugs and precursors; money laundering and terrorist financing; smuggling endangered animal and plant species; smuggling of nuclear and radioactive material; smuggling of high technology and weapons; illicit trade in dual-use goods etc.

According to Guidelines recommended by the Latvian Corruption Prevention and Combating Bureau (KNAB) for the anti-corruption plan development, the nature of the risks is arising in connection with the performance of the direct functions. Because of the corruption risks deep analysis of the risk areas – authority functions, procedures and job positions that have a higher risk of corruption and unfair performance (Guidelines for the development of a plan for the establishment of anti-corruption measures). Latvian Corruption Prevention and Combating Bureau in 2009 conducted a survey on the State administrative institution internal control systems and a similar survey in 2010 on the municipal internal control systems. Results of these surveys can be attributed also on the SRS Customs administration. Main conclusions that many institutions' anti-corruption plans are not treated as internal control, risk management and the monitoring system, the plans are not linked to the identification of corruption risks. Planned measures are often very formal and do not foresee any specific actions on the corruption risks to The concept of decreasing corruption in State administration institutions and local governments). According to the internal Latvian State Revenues Service procedures risk management system is organized dividing risks into two groups: compliance risks – external risks which arise from the taxpayers' behaviour and the intentional or unintentional activities violating duties specified in regulatory tax and customs legislation and shall be identified, analyzed and evaluated within the core processes of tax and customs administration; organizational risks- internal and external risks arising from external events, internal processes, persons and systems and cause inadequate or incomplete actions, and which should be identified, analyzed and evaluated in the core and support processes.

SRS risk management is conducted at three levels – strategic, tactical and operational levels according to management and decision making level. Decision making level depends on obstacles and risks, since action planning and risk identification, analysis, prevention and detection of priorities, as well as should carry out an evaluation of the planned actions which can be carried for different processes and functions. Strategic level of risk management is involved in strategic risk management

decisions, takes general action planning, implementing measures in achieving the strategic objectives and in the evaluation of performance indicators. Tactical risk management should take decisions on tactical level of unit (process) risk management framework. At the operational level of risk management decisions are made within the scope of a specific person or group planning measures (performance risks, such as audit object selection, assessment of the reliability of the data object, customs physical controls selection, etc., organizational risk – employees training, selection of new employees, information systems etc.). A description of the risk management process is covered by the strategic and tactical level of risk management, but is not applied on the operational level, as well as not applied to the security of information systems, the SRS corruption risk

management, work environment risk management (On the risk management policies of the State Revenue Service).

However despite of creation of risk management for basic processes this risk management process is not connected to integrity risk management system, because of lack of methodological link between two independent systems. Also there are no specific methods to determine activities connected to the integrity risks and probability evaluation is made by managers and supervisors based on subjective estimations. The author recommends to develop corruption and integrity violation risk estimation in connection with the basic process risks group of organizational and compliance risk and operational level (see. Fig.2)

Risk management levels	Groups of risks					
	Compliance risks			Organizational risks		
	Strategic			Strategic		
	Tactical			Tactical		
	Operational			Operational		
				Integrity risks		

Figure 2. Risks at SRS [compiled by the author]

SRS has divided its activities into three levels – level of objectives, processes and process operations so each task has subordinate processes but each process has defined process operations. SRS has each employee's job description in which the responsibilities of an officer, existing process operations have been reflected, which is a very precise definition of job responsibilities for the corresponding job, therefore the content of such document defines entitlement of an officer and what the job description of an officer does not contain, thus it is possible to follow goals and objectives that have to be gained in the corresponding job in the institutional (Petersone, *et.al.,* 2014). That means that SRS corruption risk register and risk management system should not be divided from the risk management system but included in the operational level of organizational and compliance risks subject to unified methodology. Additionally Corruption identification will be supplemented by register of corruption incidents organized in compliance with Latvian Corruption Prevention and Combating Bureau (KNAB) Guidelines

As for above mentioned staff factors of the corruption possible solutions are creation of the effective and efficient risk management system and creation of the professional customs administration. Another way to ensure fairness and neutral customs authority is to develop a professional administration with clearly defined responsibilities and accountability for performance. Development of a professional customs authority is important not only to improve the effectiveness of the administration, but also to address integrity issues. Professional customs administration includes professional management (skilled, knowledgeable managers), appropriate compensation and working conditions (sufficient compensation to reduce the incentive to engage in integrity violation practices), staff rotation, recruitment and training. This leads to integrated human resource management system and risk management systems inter alia corruption risk management that can be used for better performance of tax and customs authorities. (see. Fig.3)
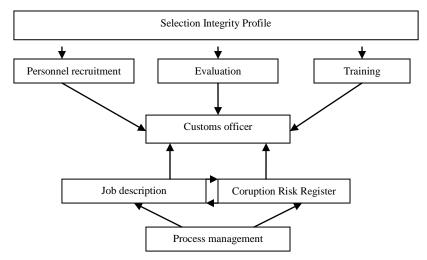
Figure 3. Proposed interaction of risk management and HRM systems at SRS [compiled by the author]

Human resource (staff) management policy of customs administration is closely associated with the mission and action strategy (process management). The purpose of the staff management policy is to ensure and support achievement of the mission, strategy results (including objectives and tasks). The main task of human resource management in the context of integrity assurance is the need to ensure that the honest man is in the right position. This can be achieved by analyzing the content

and scope of the work, the necessary staff and planning skills, mobility of workers, rising of qualifications and career development opportunities. One of the integrated system measures could be creation of SRS staff integrity profile. Before joining SRS, new employees must obtain a "declaration of good behaviour". This declaration indicates the individual has no criminal record or a record of any violation of the law. Upon employment, the employee is given the agency's integrity

profile, which reinforces the basic values of credibility, responsibility. With this integrity profile, employees can obtain the declaration of good behaviour. The integrity profile also describes the attitude of the ideal employee in terms of being confidential, honest, and a servant of the public. Another approach proposed by Corruption Prevention and Combating Bureau (KNAB) is to perform integrity tests during employee's selection process, although there is no consensus on the nature and composition of such tests and integrity declaration or questionnaire related to the risk incident registry for position is more appropriate.

4 Conclusions

The vast majority of literature available on institutional or administrative corruption in developing countries can be described as problem reporting. Since most literature is connected to introduction of effective and efficient customs procedures, there is little material available that provides analysis and solutions to the problems associated with predicting, controlling and eliminating corruption in customs administration. By the analysis of Latvian SRS practice the author recommends to create integrated risk management system, in the human resource management field recommendation are related to improvement of the selection process. Selecting customs officials taken incorruptibility as well as job-specific skills and educational qualifications are into account. These measures are in line with The Revised Arusha Declaration on Integrity in Customs and will increase the likelihood that corruption will be detected and punished.

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