Corruption as Risk and Integrity as Risk-Based Anti-Corruption Framework

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A consensus on the urgency to curb corruption has existed since the 1990s. In this context, recommendations for risk-based programs have gained prominence among anti-corruption standards. The enthusiasm for the risk approach contrasts with a sparse critical discussion of its theoretical perspectives and analytical and methodological aspects. What does it mean to understand corruption as a risk? What are the implications of assessing corruption encapsulated in the risk approach? Here, we explore the most influential standards of the corruption risk approach. Among them, we highlight OECD public integrity recommendations. Currently, forty State members and two non-members are adopting such standards. Our conclusion indicates some potentialities of the OECD corruption risk approach. It suggests that its holistic perspective allows the use of cross-cutting evidence for corruption risk analysis. Although these potentialities, recommendations do not allow articulating data on diverse sources at different levels, limiting the focus on the meso level.

Introduction

A consensus on the urgency to curb corruption has existed since the 1990s. The importance attributed to this phenomenon has driven governments, academia, think tanks, NGOs, and IGOs to debate, propose, test, and apply some frameworks, strategies, and measures to prevent its occurrence. In this context, the discourse of adopting risk-based frameworks originated from the private sector for analyzing and controlling corruption in the public sector.

Recommendations from IGOs, financial organizations, and think tanks for establishing and implementing risk-based programs have gained prominence among anti-corruption standards for the public sector. Such a new approach to corruption has been adopted, with different levels of refraction, by various national and local governments.

The enthusiastic diffusion of risk approach in the public sector contrasts nonetheless with a sparse critical discussion of its theoretical perspectives and analytical and methodological aspects for curbing corruption. What does it mean to understand corruption as a risk? What are the implications of assessing corruption encapsulated in the risk approach? This proposal represents a modest step to filling this gap by examining the risk approach for corruption analysis and control.

The "corruption as a risk" approach, as a new perspective on this wicked phenomenon, requires a more detailed examination to discern its potential strengths and attention points. It is important to highlight that the risk approach represents a set of models and coordinated activities to direct and control organizations regarding risks, expressed in terms of their sources, events, consequences, and the likelihood of occurrence.

The cornerstone of the risk approach applied to analyze and prevent the occurrence of undesired events and their harmful effects will focus on examining and removing risk sources as triggering and predisposing factors and conditions related to their causation. Thus, presuming that corruption can be analyzed and controlled as a type

of risk, a corruption risk approach primarily focuses on analyzing the causality of events identified as "corruption" to prevent them.

Here, we begin exploring the most influential international standards and programs by IGOs, NGOs and think tanks aimed at diffusing corruption risk approach. Among them, we highlight public integrity recommendations provided by the OECD, which has intensified a series of strategies for disseminating and adopting such standards by governments in its area of influence. Currently, forty State members and two non-members are adopting such standards.

Considering the risk approach for anti-corruption policies must focus on corruption causation to eliminate or reduce factors and conditions that drive its occurrence, in the next step, we overview work on previous theoretical perspectives of corruption causation and the fundamentals of causal theory for the corruption risk approach. This way, it is possible to take insights into the theoretical basis of the risk approach and develop a detailed look at the analytical and methodological aspects of such a general framework on corruption.

Then, we analyze the application of the risk approach for corruption-fighting and examine the OECD Public Integrity recommendations and guidance for the risk approach focused on their analytical and methodological aspects. For this examination, we explore the definitions of corruption as the target phenomenon, presumed causal chain, level of variables, the unit of analysis, and recommended methods.

Our conclusion indicates some potentialities of the risk approach in anti-corruption thinking. It suggests that corruption reasoning based on the risk approach allows better articulation of precedent variables of different levels of analysis, adding the meso-level one. The attention to integrity systems and risk-based approach directly responds to this methodological shift in anti-corruption thinking. The holistic perspective can combine different risk levels of corruption focused on cross-cutting evidence for corruption risk management.

Although these potentialities, the OECD guidance does not present recommendations for articulating data on such diverse sources at different levels. Another limitation is that the unit of analysis is the "public organization, which can restrict the risk management to corruption that only affects such units, reducing the effectiveness of anti-corruption policy in the public sector if it assumes that corruption can occur and affect transversal public policies and processes.

A last possible limitation is related to the lack of OCDE guidance on types of corruption that represents target events. Considering the highly elusive conceptualization of such a wicked phenomenon, the problem is that different types of corruption occur from different sources at different levels.

The rise of the anti-corruption risk-based approach

The analysis of corruption risk approach diffusion in the public sector remains surprisingly little explored, yet some important movements can be uncovered.

Risk management begins to receive regular exposure in the private sector in the 1990s. It relates to the rise of consulting companies and hybrid actors that supply

corporations with constant novelties regarding managerial instruments and best practice benchmarks (Hansen, 2021; Power, 2007).

A movement of diffusion of risk management frameworks in general in the public sector is its introduction as part of the modernization drive under the New Public Management (NPM) flag. Risk management became labeled, mainly in Anglo-Saxon countries, as a useful governance tool used for supporting policy choices and decision-making (BRACCI, TALLAKI, *et al.*, 2021).

Seeking to improve governments' performance through NPM reforms, corruption was seen as an obstacle, which encouraged the development of risk management perspectives on corruption as part of "good governance" and integrity standards (BRACCI, TALLAKI, *et al.*, 2021)

Another movement of diffusion of risk management to the public sector relates to the rise of the international financial system's concern with countries' fiscal risk management and, some after, with corruption control. From the 1990s, international funding contracts from IMF and World Bank, for example, included mandatory clauses to impose national structuring of financial risk management as well as corruption risk analysis of its financing programs (IMF 1997; WB, 1997).

Seen from an international financial perspective, corruption was a risk to countries' financial stability and to the ability to honor external aid programs refunding, which reinforced the emphasis on the adoption of corruption risk analysis. In this sense, the earliest frameworks on corruption risk management were focused on national states' roles and national rankings, with a strong orientation to financial management control systems (IMF 1997).

Since then, the impulse for governments to shift from a purely rule-based anti-corruption approach to a risk-based one has been sponsored as such by IGOs enforcing anti-corruption conventions, such as the United Nations (UN) and OECD, as well as by standardization organizations interested in anti-fraud controls such as the Committee of Sponsoring Organizations of the Treadway Commission (COSO) and the International Organization for Standardization (ISO).

In 2003, the United Nations Convention against Corruption (UNCAC), the main international anti-corruption standard, contains explicit statements on risk management, including commitments to provide training to officials to "enhance their awareness of the risk of corruption" or publish information that may "include periodic reports on the risks of corruption" (UNODC, 2003, p. 13).

In 2005, the OECD published the first international orientation that alludes to anti-corruption risk management methods in more practical terms. It identifies good national practices to assess integrity and corruption prevention measures. They were mostly based on infrastructure project practices and some Anglo-Saxon experiences.

It states that corruption and misuse of public resources should be pursued not just from a national holistic perspective but from an organizational one, meaning a shift of risk analysis focus to specific organizations or big infrastructure projects, for example (OECD, 2005).

In 2009, the UNODC published a technical guidebook intended to detail the only binding universal anti-corruption instrument. The document advises all the UNCAC parties to design anti-corruption strategies based on a risk assessment, reinforcing the directives on the topic (UNODC, 2009).

UNODC Technical Guide offers some prospects on the relevance of data analysis for risk understanding and what information should be considered relevant:

> Special research to identify causes, trends and vulnerabilities should be commissioned. The information and data should form the basis of a risk or vulnerability assessment that identifies the trends, causes, types, pervasiveness and seriousness or impact of corruption. This will help develop a better knowledge of the activities and sectors exposed to corruption, and the basis for the development of a preventive strategy, buttressed with relevant policies and practices for better prevention and detection of corruption (UNODC, 2009, pp. 3-4).

By then, it became recognized that traditional rule-based anti-corruption approaches, based on creating more rules, stricter compliance, and tougher enforcement, have been of limited effectiveness (OECD, 2017).

Thus, presuming that corruption can be analyzed and controlled as a type of risk, a corruption risk approach primarily focuses on analyzing conditions and links in the causality of events identified as "corruption" to prevent them from manifesting, which could lead to its occurrence and effects.

From being considered just another uncertainty corruption has come to be seen as a risk to be systematically governed. Considering something a risk constitutes one of the primary ways in which a problem becomes visible and governable, and it presupposes expectations about actor and management responsibility (Hansen, 2021).

It was the beginning of a series of reflections and orientations, sponsored by IGOs, that culminated in a new set of representations and values for anti-corruption policies based on risk. The corruption risk management perspective in the public sector moved the anti-corruption agenda closer to the private sector fraud risk management frameworks.

Recent examples of driven measures for the diffusion of risk management for anti-corruption policies can be found in diverse mechanisms and initiatives promoting integrity and evidence-based development. The Sustainable Development Goals (SDG) promoted by the UN, for example, comprise a specific target to "substantially reduce corruption and bribery in all their forms" (#16.5), which is measured based on a "population group at risk of experiencing bribery" (UNSDG, 2016).

Findings on similar standards and recommendations can be obtained from the website of Transparency International, U4, UNDOC, and IMF. The two first have published toolboxes and handbooks with recommendations and steps for corruption risk analysis as the "How-to guide for corruption assessment tools", "Overview of integrity assessment tools", the "Public Integrity: top guide", and "The corruption risk assessment and management approaches in the public sector" (U4, 2012 e 2016; Transparency International, 2015a; Transparency International, 2015b).

About UNDOC, in the ninth session of the Conference of the States Parties to the UNCAC (COSP), focused on the experience of challenges of corruption fighting during

times of emergency and crisis, its resolution 9/1 indicates the importance that States parties "incorporate and implement corruption risk management in particular in institutions responsible for or concerned with crisis response and recovery" (UNODC, 2022).

The IMF launched an international competition of innovation proposals for tackling corruption, assuming that its understanding as a "risk" is essential "for the implementation and development of a national anti-corruption framework" (IMF, 2019).

Among think tanks and IGOs standards and guidelines on corruption risk management, it is noticeable that the mechanisms for public integrity provided by OECD gained prominence in terms of diffusion and adoption around the globe. Since the mid-2000s, the IGO has been promoting its recommendations to "build a coherent and comprehensive public integrity system" adopting a risk-based strategy to mitigate "violations of integrity standards" (OECD, 2005).

In 2017, OECD launched its Recommendation on Public Integrity (OECD, 2017) with the adherence of forty-two States and intensified a series of strategies for dissemination and adoption by governments in its area of influence.

In addition to strongly promoting these recommendations in the media and social networks and in its events to which it gives great prominence, OECD holds regular meetings on anti-corruption and public integrity with government officials. It also provides individual international assistance aimed at strengthening the implementation of its integrity recommendations by governments. Additionally, an extensive list of publications on the topic, including implementation handbooks, maturity models, indicators of adherence, toolkits, and a series of videos and faqs, is available through the IGO´s portal.

In practice, the risk-based approach consists of the identification, assessment, and understanding of the main corruption-related risks of a sector, organization, or project, as well as the consequent application of appropriate measures of mitigation. (COSO, 2021; ISO, 2018).

OECD recommends:

> Ensuring a strategic approach to risk management that includes assessing risks to public integrity, addressing control weaknesses (including building warning signals into critical processes) as well as building an efficient monitoring and quality assurance mechanism for the risk management system (OECD, 2017, p. 12)

The key to a risk-based approach consists of the identification, assessment, and understanding of the main organization´s risks, usually expressed in terms of its sources, events, consequences, and the likelihood of occurrence. And to correctly appropriate measures to treat undesired events and their harmful effects. Therefore, it focuses on removing risk sources as factors and conditions related to its causation ((COSO, 2021; ISO, 2018; TRAUTMAN e KIMBELL, 2018).

The process of identifying risk factors consists of pointing out why corruption occurs in a specific area, organization, policy, or project, as well as how corruption-related practices can be perpetrated. The assessment of the probability of an identified

corruption risk might happen, and its potential impact is essential for prioritizing responses and allocating adequate resources. Therefore, there is a natural focus on processes that are commonly vulnerable to corruption, such as financial and budgetary issues, public procurement, investigations, and sanctions (OECD, 2020).

The next methodological step involves mapping existing controls and mitigating strategies for each of these risks, which identifies the residual risks or the not controlled ones. The logical follow-up is amending existing controls, introducing new ones, and developing a so-called corruption risk treatment plan, providing a detailed implementation plan of the risk mitigation options (OECD, 2020).

Technically speaking, there are currently several international standards or mechanisms that indicate definitions and attributes of risk assessment and risk management systems. Standards on the topic were mostly initially designed for the private sector, as the risk assessment standards proposed by standardization organizations such as COSO and ISO ((COSO, 2021; ISO, 2018; TRAUTMAN e KIMBELL, 2018)).

The strategies, approaches, and tools are very different in content and extent. There is a general agreement that the content of risk analysis is more important than its form with a no "one size fits all" approach. Certainly, the main differences tend to arise during the risk mitigation stage as applicable measures vary due to the different nature of the organization or manifestation of risks (COE, 2019).

In this sense, the cornerstone of the risk approach applied to analyze and treat aimed at preventing the occurrence of an undesired event and its harmful effects will be its focus on examining and removing risk sources as factors and conditions related to its causation (Cox, 2013; ISO, 2018; Neil, Fenton, Osman, & Lagnado, 2019).

Unlike in the private sector, the cancellation or transfer of public policies, services, or processes in the public sector where corruption occurs cannot be done or depends on extensive reforms and publicity processes. Thus, the corruption risk approach must focus on reducing risk factors, which deeply depends on understanding the conditions of corruption causality.

Theoretical underpinnings of corruption causation and corruption risk approach

Considering the previous indications that the risk approach for anti-corruption policies must focus on corruption causation to eliminate or reduce factors and conditions that drive its occurrence, this section explores the main theoretical perspectives of corruption and corruption causality and the fundamentals of causal theory for the corruption risk approach and management. This way, it is possible to take insights into the theoretical basis of corruption approaches to develop a model to examine the analytical and methodological aspects of corruption causation frameworks.

The corruption phenomenon is treated as unacceptable breaches of social conventions through abuses of entrusted power for private gain, often by common explanations crossed by moralism. It is also highlighted that corruption is characterized by highly elusive conceptualization, in which occurrences occur primarily hidden or covert, assuming countless forms with multiple causes. And more than that, it has been pointed out that corruption causation has not been identified as necessarily "triggering

causes" but as violence or crime phenomena, more as predisposing causal factors and conditions (Filgueiras, 2008; Graaf, 2007; Huberts, 2010).

We look closely at the main theoretical perspectives of corruption and its causality as they set the reasoning and discourse determining the direction of anti-corruption policy recommendations. The importance of corruption has arisen an international research agenda about theoretical perspectives on its causation and prevention measures that have explored conceptual and normative aspects and associated causal links, levels of analysis, and research methods. Two of these perspectives seemed predominant in determining the direction of the current recommendations on corruption control: the modernization theory and the institutional economics approaches (Filgueiras, 2008; Graaf, 2007; Mungiu-Pippidi, 2015).

Modernization represents the first relevant theoretical core on corruption causal chains, explaining the level of corruption from a more macro and historical perspective. It links corruption causation to the persistence of values and practices of patrimonialism as a typical phenomenon of power structures organized by tradition as one of the Weberian legitimate forms of political domination. Most anti-corruption proposals based on this theory suggest reforms of extensive or middle range to the adoption of mechanisms for protecting state autonomy from private interests, such as merit-based principles in public administration (Mungiu-Pippidi, 2015; Rothstein & Varraich, 2017).

Institutional economics represents the second theoretical core that has marked the explanation of corruption, its causality, and possible prevention measures. From this perspective, institutions, as collective ways of thinking, feeling, and doing, determine, in large part, people's decisions and behavior. Based on such a perspective, the causal explanation is that particular (weak) institutional conditions lead to opportunities and mental states that promote corrupt behaviors (Graaf, 2007; Krueger, 1974; Rose-Ackerman, 1978).

From this perspective, the analysis of corruption and its causality is highly macro-level based. It presumes that failures in institutional arrangements allow public agents to adopt unethical practices taking the opportunity from their power monopoly and discretion, and due to insufficient accountability mechanisms (GRAAF, 2007). This explanation also accounts for individual-level analysis, based on a rationally calculating person who decides to become corrupt when the institutional environment provides advantages that outweigh its expected disadvantages (Graaf, 2007; Krueger, 1974; Rose-Ackerman, 1978).

That reasoning leads to corruption control measures focused on reducing public agents' discretion and maximizing the costs of corruption. These costs can be increased by improving the chances of getting caught and imposing steeper penalties. It involves a comprehensive system of control based on massive surveillance, regular auditing, and aggressive enforcement of a wide array of criminal and administrative sanctions (GRAAF, 2007; ROSE-ACKERMAN, 2010). In this sense, the discourse for curbing corruption emphasizes institutional reforms focused on influencing the so-called 'cultural instruments' and asking for more accountable public agents concerning the society, politicians, and other possible principals (MAINWARING, 2003; MUNGIU-PIPPIDI, 2015; ROSE-ACKERMAN, 2010)

These two predominant theories have relevant points in common and do not replace or overrule each other. Modernization assumes corruption as a set of behaviors oriented by traditional values demanding reforms to strengthen bureaucracy and rational-legal mechanisms. Institutional economics, in turn, considers that corruption represents a group of rational, illegal, and immoral practices that affect the rule of law, which will demand institutional changes aimed at reducing opportunities by limiting the power and discretion of public officials and strengthening accountability. This way, both perspectives assume a kind of anthropology of interests and a permanent clash between moral values to explain corruption, presuming that public officials will act primarily against public interests if there are no external mechanisms that impose any constraint on them (FILGUEIRAS, 2008; MUNGIU-PIPPIDI, 2015).

Graaf (2007) examines both corruption causation perspectives based on a (meta) framework allowing to compare their analytical and methodological aspects, which consider: the "causal chain;" the "level of analysis of causes (independent variables);" the "level of analysis of corruption (dependent variables)"; "the context;" and the "most common research methods." Table 1 presents the (meta) analysis that summarizes his view on the nuances of these two corruption theoretical perspectives.

Table 1 - Graff's analysis of theoretical perspectives on corruption

Corruption theoretical perspectives	Causal chain	Level of analysis of causes (independent variables)	Level of analysis of corruption (dependent variables)	The context	Common research methods
Modernization *(4. Clashing moral values theories)*	The causal chain starts with certain values and norms of society, which directly influence the values and norms of individuals. These values and norms influence the behavior of individual officials, making them corrupt.	Societal	Societal	Situational aspects reduced to moral conflicts of individuals	Mostly theoretical; some case studies
Institutional economics *(1. Public choice theory)*	A 'free' official making a (bounded) rational decision that leads to a more or less predetermined outcome.	Individual	Micro and macro	Situational aspects mostly ignored; they cannot account for triggering causes. Starts from the moment the actor makes a calculation.	Mostly theoretical methods

Source: Based on Graaf (2007, p. 45-46).

Information in Table 1 indicates that corruption analysis from both perspectives focuses primarily on the macro arrangements of values and institutions of the whole society, political culture, or political system. In this way, both the traditional Weberian

public servant and the self-interested state official will drive corruption practices when legislations, rules, and mechanisms for ensuring their level of compliance are not sufficient to constrain these practices. It also points out that research on corruption oriented on the premises of these two perspectives is mainly based on theoretical methods rather than on case studies, with no attention to articulating variables of different levels.

Consequently, corruption control models had been highly marked by a rule-based approach toward comprehensive legislation and accountability and transparency increments. Recommendations for corruption-fighting based on such perspectives were disseminated as good practices to guarantee the modernity and the rule of law of any public sector, organization, or policy. Still, they represented simple recipes that did not consider and articulate differences between political cultures, economic systems, and other relevant context bases or intervenient conditions to corruption occurrences (POLZER, 2001; POWER, 1997).

Assuming that the risk approach for corruption-fighting must focus on comprehensive corruption causation, as presented by Graaf's (2007) framework, we need to look beyond the presumed linear causal chain, including possible sources of corruption at different levels. Huberts (2010) proposes that finding out more about corruption causation represents "trying to discover conglomerates of conditions that actually have led to cases of corruption."

Highlighting the importance of designing new multi-approach models on corruption causation articulating different sources of corruption occurrence at macro, meso, and micro levels, Huberts (2010) summarizes a general idea, indicating factors and causes at each level of analysis for further research that explores the interrelationship between them, as Table 2 shows.

Table 2 - Multi-Approach for Further Research

Type of factor / Level	Culture Values	Economics	Political / organization	Policy: compliance and integrity	Injustice Discontent	Other factors
Macro / national	social values culture	economic situation	state-business politics-administration politics-society (networks)	judicial system law integrity policy	feelings of injustice social discontent	crime
Meso / organizational	organizational values, culture	reward system	control system job discretion leadership	norms and sanctions leadership integrity policy	discontent in organization reward system	policy sector
Micro / individual	personal values, moral judgment	personal financial situation	relationships (internal, external) type of work	moral judgment risk of punishment	individual discontent and frustration (society, work, job)	character emotions

Source: Reproduced from Huberts (2010, p. 164).

But if the risk approach on corruption reproduces a perspective on corruption focused on analyzing and preventing its causation based on the A → B causal relationship where "A" represents a conglomerate of intervenient and triggering causes, thus also the context, the unit of analysis and the diverse types of B should matter (BEACH e PEDERSEN, 2013; FALLETI e LYNCH, 2009; FALLETI, 2016; GRAAF, MARAVIć e WAGENAAR, 2010b).

Both explanations of causality based on n-large statistics and n-small process-tracing models assume the importance of context, considering it affects the correlation between independent and dependent variables. As an essential analytical element for causal approaches, investigations of causation of different phenomena in the same political, social, or discourse context allow, for example, comparison based on the necessary homogeneity (BEACH e PEDERSEN, 2013; FALLETI e LYNCH, 2009). Regarding corruption causation, Huberts (2010, p. 163-164) indicates that social, cultural, economic, and political contexts can influence organizations and individuals, reflecting in specific context behaviors.

About the unit of analysis, this analytical component corresponds to the object where the target phenomenon takes place, which can be a political system, economic field, institution, policy, organization, or process. In this unit, causal intervenient and triggering factors and conditions drive the phenomenon to its results, representing the locus primarily affected by them (FALLETI, 2016; FALLETI e LYNCH, 2009; GRAAF, MARAVIć e WAGENAAR, 2010b). Thinking about corruption risk approach, the unit of analysis defines, first, the scope of the risk approach (including scope, context and criteria analysis and risk assessment using ISO 31000 terms), considering that corruption occurrences that should be analyzed and prevented will be limited to corrupts practices that affect such a unit.

Second, it defines the scope of risk treatment, which will be limited to risk sources that can be affected by efforts of governance and accountability mechanisms corresponding to this unit. In this sense, the unit of analysis matters for the effectiveness of corruption risk management in the public sector because numerous corrupt practices occur and affect transversal public policies and processes that demand comprehensive corruption-fighting efforts.

Finally, the type of corruption that should be analyzed and controlled matters, supposing that different types of such a wicked phenomenon derive from different causation, including the context and diverse intervenient and triggering conditions and factors. Khan (2006) and Khan, Andreoni, and Roy (2019), for example, indicate that corruption occurs in four main types of practices that emerge from different sources of contextual and intervenient and triggering conditions and factors that demand diverse and specific control strategies:

 a) "Corruption driven by market restrictions" will emerge because of market distortions and a lot of red tape, barriers to entry, and regulations, creating opportunities for businessmen and public officials to engage in corrupt practices.

b) "Policy-distorting corruption" will take place when funds and policy allocating are distorted for rent-seeking activities because of failures in public governance, accountability, and transparency.

c) "Political corruption" is related to rent creation and allocation through patronage, which allows coalitions and groups to keep their power and influence, being more persistent in political contexts where informal resource flows are a critical part of political allocations.

d) "Predatory corruption" represents the type in which "powerful groups use coercion and violence to extract rents, being dominant in situations of severe state failures (KHAN, ANDREONI e ROY, 2019, p. 19-23).

Thus, the explanation of how corruption occurs based on its sources should depend on the combination of such conditions and factors at their different levels concerning the type of corruption. Considering corruption is complex, complicated, and difficult to grasp in its basis and causal chains, the type or types of corruption that will be analyzed and prevented matter for the definition of risk sources in its causation.

Analyzing of the corruption risk approach and the OECD Public Integrity framework

This section analyzes the application of the risk approach for corruption-fighting and examines the OECD Public Integrity recommendations and guidance for the risk approach focused on their analytical and methodological aspects. Here, we focus on representations and definitions of corruption, presumed causal chain, level of variables, unit of analysis, and recommended methods explored by the international organization to assess "corruption as risk" and recommend anti-corruption measures.

Considering the above-mentioned features of the main theoretical perspectives on corruption causation and the analytical and methodological aspects of corruption approach, it highlights that anti-corruption policies based on the risk approach seem more systemic-focused and have a larger cross-cutting perspective. That tends to shift the emphasis of control mechanisms from structural and institutional aspects to one more flexible to be applied in different units and levels of analysis, such as sectors or organizations and their processes.

Regarding the government control agenda, the corruption risk approach represents a shift with significant consequences for internal control. It reinforces public sector internal control attributions and legitimacy and privileges systemic control analyses overruling compliance-based ones. Leaving aside the often proved to be challenging practical exercise and other methodological and operational limitations of the risk approach, it is vital to debate what the rise of the risk-based approach means or implies, more broadly, to anti-corruption thinking.

Until the 2000s, corruption studies were primarily based on general assumptions with little support from data. Recommendations from international organizations were based on a few case studies with relatively scarce data analysis. They were generic and focused on the institutional design of countries' controls and accountability systems (GRAAF, MARAVIć e WAGENAAR, 2010a; POLZER, 2001). Up to this time, corruption research and anti-corruption measures were designed mainly by a compliance-

based approach, which assumed that this phenomenon rose from weak institutions environments with an "imperfect orthodontia" of its accountability web (O'DONNEL, 2003; POWER, 1997)

From the mid-2000s, the premises of lack of institutions and accountability were questioned. The main variables used up to the moment did not adequately answer the main preoccupations. Consequently, the corruption explanation focus migrated to a different angle of analysis.

The corruption field experienced a new methodological frontier. The main changes were a more significant effort to articulate different 'analytical' levels, adopt a more sectoral perspective, and focus on data and evidence. The corruption causality reasoning based on institutions now includes an analysis methodology that can align all the precedent variables and add meso-level ones to better articulate all (HUBERTS, 2010).

Case study methods for corruption studies became spread. Attention to data has grown. More data robust research have emerged, and they have made clear that it is impossible to ignore the characteristics of different public policies, government sectors, and processes to study and design anti-corruption solutions. The flourishment of prescriptions directed to infrastructure and health sectors and audit models for infrastructure or public procurement are clear examples of that mindset evolution.

The recent anti-corruption attention to integrity systems and risk-based approach directly responds to this methodological shift in anti-corruption thinking. Using a holistic approach capable of combining many levels of corruption risk causes, focusing on data and cross-cutting and sectoral perspectives, is the base of recommended risk models. In sum, understanding corruption as risk and the systematization of integrity as risk management uses institutional economics set of representations and values but with distinct preoccupations and methods. Table 3 below summarizes our view on nuances of corruption theoretical perspectives including the risk approach.

Table 3 - Comparison between theoretical perspectives on corruption causation

Corruption theoretical perspectives	Corruption causal chain	Corruption-analysis level	Common research methods	Proposed recommendations
Modernization	Certain values and norms of society directly influence public officials and individuals in general, leading to corrupt behavior.	The corruption-analysis is focused on the societal level.	Mostly theoretical methods and a few case studies	Strengthening of mechanisms to protect state autonomy from private interests, such as reinforcing of merit-based principles. Ethical reforms focused on public interest principals.
Institutional economics	Institutions, as collective ways of thinking, feeling, and doing, determine a mental state that leads to corrupt behavior.	The corruption-analysis is focused on macro and micro levels.	Mostly theoretical methods	Institutional reforms focused on influencing the so-called 'cultural instruments,' reduction of public agents' discretion, and all forms of accountability,

				including transparency initiatives.
Corruption risk approach		The corruption-analysis articulates macro, meso and micro levels.	Mostly case studies, with sectoral and cross-cutting data analysis	Integrity systems based on corruption-risk assessment and management

Source: Authors, based on Filgueiras (2008), Graaf (2007), and (OECD, 2019).

There are many recent studies on normative policy recommendations for adopting the risk approach for the corruption fight and on technical aspects of its implementation. But no study offers a critical look at the methodological and operational limitations that require further analysis. In this sense, some further analyses would be welcomed.

For instance, despite the potential of the risk approach to reduce rule-based control procedures' constraints on public managers, there is no evidence, to date, to corroborate its actual impact. Thus, it is impossible to establish if the risk approach emphasizes elements such as trust in public institutions and the focus on performance and results, which have been underemphasized in the recent discussion of control policies in general.

Furthermore, a serious question can be posed on data availability and the ability of governments to extract reliable and accurate information necessary for risk assessment and probabilities measurements. And there are also difficulties in capturing external instances of corruption risk, such as political corruption. It would also be judicious to explore the implications of international organizations' sponsorship of the risk, maybe contrasting the interplay between the international and domestic domains (MOROFF e SCHMIDT-PFISTER, 2021).

For examining the OECD Public Integrity recommendations and guidance for risk assessment and treatment, we focus on two recent OECD publications entitled "OECD Recommendation on Public Integrity" and "OECD Public Integrity Handbook", both made available on the OECD webpage called "Anti-corruption and integrity in the public sector." Such publication presents the most promoted and disseminated standards and recommendations of OECD on risk approach for anti-corruption policies. Here, we also consider the information about the "OECD Public Integrity Indicators", pointing out it brings indicators on the maturity level of dimensions of public integrity systems that reproduces some OECD representations on the risk approach.

A first point to highlight in the OECD recommendations and guidance on public integrity is the central position they attribute to the adoption of a "risk-based approach" and the application of an effective "risk management framework" as a necessary strategic component to guarantee the effectiveness of public integrity (OECD, 2017, p. 9 and 12; 2020, p. 11). Moreover, looking at public integrity indicators, the first one related to "the quality of strategy" highlights the value attributed to the "Use of corruption risk management" as a relevant variable to be considered in public integrity systems (OECD, 2022).

The second point is that despite the importance attributed to the adoption of a risk-based approach and an effective risk management framework, the content of the OECD Public Integrity Handbook on such a subject is not detailed, what can be explained by the argument that "integrity risks vary by sectors and organisations, and therefore it is critical that public sector organisations calibrate their guidance, tools and approaches […]" (OECD, 2020, p. 155). Although such option, looking at the criteria of the "Use of corruption risk management," which comprises the indicator "the quality of strategy," we see that information on details of such mechanism is required for evaluation:

> 1. Within the last five years, an inter-institutional body has prepared and published an analytical report on public integrity risks that formulates recommendations and sets priorities for the whole public integrity system.

> 2. Each existing strategy is based on an assessment of public integrity risks, identifying as a minimum specific types of relevant integrity breaches, the actors likely to be involved, as well as the expected likelihood and impact if the risk materialises.

> 3. Each existing strategy refers to at least 4 out of the following 8 sources of information related to public integrity: (a) indicators from international organisations or research institutions, (b) employee surveys, (c) household surveys, (d) business surveys, (e) other survey data, such as user surveys, or polls from local research institutions, (f) data from public registries (e.g. law enforcement, audit institutions, national statistics office), (g) published research documents from national or international organisations or academia (e.g. articles, reports, working papers, political economy analysis) and (h) commissioned research (OECD, 2022).

Looking at the analytical and methodological aspects of the OECD recommendations and guidance on public integrity, it is essential to bring the indicated necessary elements for the corruption risk approach in the public sector based on articulating concepts of the causal theory discussed in the previous section.

Regarding the need for corruption causation models that consider different risk sources at macro, meso, and micro levels, the above-presented perception that main corruption risk approaches, including the OECD ones, indicate they have been considering variables of different levels of analysis. The attention to integrity system and risk-based approach seems directly to respond to this analytical and methodological shift in anti-corruption thinking. The holistic perspective can combine different risk levels of corruption focused on cross-cutting evidence for corruption risk management.

Although this indication, the guidance in the OECD Public Integrity Handbook does not present prescriptions or recommendations for grasping, treating, and articulating data on such diverse sources at different levels. In the same sense, there are no suggestions or indications of examples of risk factors and their levels, as proposed by Huberts (2010), as shown in Table 2.

By examining the guidelines about the context and the unit of analysis, OECD recommendations and guidance indicated that risk assessment and treatment are based on the public organizations as the primary unit. The context definition follows the mentioned

fundamentals of causal theory. The public organization as the unit of analysis is based on the idea that corruption or integrity risks vary from one public organization to another, indicating the need for tailoring risk frameworks.

In this sense, OECD proposes a model that will consider causal factors and conditions that drive corruption occurrences that primarily affect public organizations' objectives, projects, actives, and results. A possible limitation is that the risk approach and treatment can be restricted to the corrupt practices that affect and occur within the scope of "public organizations." In turn, it can reduce the effectiveness of anti-corruption policy in the public sector if it assumes that corrupt practices can occur and affect transversal public policies and processes that demand more comprehensive corruption-fighting efforts.

Regarding the definition of types of corruption in the scope of risk approach, OCDE guidance is limited to indicate that these target events can vary, indicating the need for tailoring approaches to risk management and assessing integrity risks. Considering our argument about the highly elusive conceptualization of such a wicked phenomenon, which occurs primarily in hidden or covert and assumes countless forms, the problem is that different types of corruption occur from different sources at different levels.

Moreover, possible limitations can emerge from the choice of public organizations as the unit of analysis and the lack of defining types of corruption representing target risk management events. Using a type proposed by Khan, Andreoni, and Roy (2019, p. 19-23), in a case of political corruption driven by pressures from key market actors on politicians for budget spending in a specific sector, how can the internal controls and risk management of the public organization that regulates such a sector work to prevent it?

This example of a type of corruption may not represent a target event for the risk approach within public integrity. Other policies, programs, and efforts may be necessary to prevent diverse types of corruption, considering their different contexts, units of analysis, and causation. The combination of different strategies for corruption-fighting, which can include corruption risk approaches and management by public organizations, may represent one possible solution.

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