

State Customs Service of Ukraine (SCS)'s evidence-based approach to fight corruption

In an effort to promote integrity and fight corruption, the State Customs Service of Ukraine (SCS) is using an evidence-based approach with the assistance of the Customs Integrity Perception Survey (CIPS). The CIPS was conducted in cooperation with the World Customs Organization (WCO) Anti-Corruption & Integrity Promotion (A-CIP) Programme which connected with SCS in mid-2024.

The CIPS, made up of two separate surveys for Customs officials and the private sector, aims at assessing in a quantitative way how the two groups perceive the level of integrity in SCS's administration and operations. Specifically, this survey allowed verification of how successful these two groups think that SCS is promoting integrity and battling corruption. The CIPS relies on the 10 key factors that the [WCO Revised Arusha Declaration concerning good governance and integrity in Customs](#) considers as essential in order to conceive an effective national Customs integrity programme.

As a perception survey, the CIPS does not provide evidence of corruption, but a baseline of how the A-CIP Programme can contribute to building the SCS's capacity in fighting corruption. In addition, keeping track of perceptions helps to target and adjust anti-corruption and integrity promotion measures.



3 parties

- Driven by SCS
- Supervised by WCO A-CIP
- Implemented by PwC Germany

Since the beginning of a partnership of the SCS and the WCO A-CIP Programme in 2024, the CIPS was implemented for the first time in Ukraine.



4 weeks

2-27 September 2024



5 locations

- Kyiv
- Zakarpatska
- Lviv
- Chernivetska
- Volyn

Determining survey respondents...

Data sources:

Number of Customs officials was provided by SCS.
Number of private sector entities was obtained from external database ORBIS with filtration applied to get only the relevant entities engaged in cross-border trade under SCS' controls.

The target sample sizes for both Customs officials and private sector representatives were calculated using a 95% confidence interval and a 4% margin of error.



Results of the Customs Integrity Perception Survey (CIPS)

Customs officials



448

Responses from SCS officials

allowing **>96%** confidence that the responses reflect the perceptions of entire staff of the Customs Service

Gender ● Man ● Woman

70%

30%

Experience ● 0 - 5 ● 16 or more ● 6 - 15

20%

56%

24%

Average score* of 10 key factors



2.50

Private Sector



477

Responses from private sector

allowing **>95%** confidence that the responses reflect perceptions of the relevant private sector stakeholders

Gender ● Man ● Woman

90%

Experience ● 0 - 5 ● 16 or more ● 6 - 15

38%

32%

29%

Average score* of 9** key factors



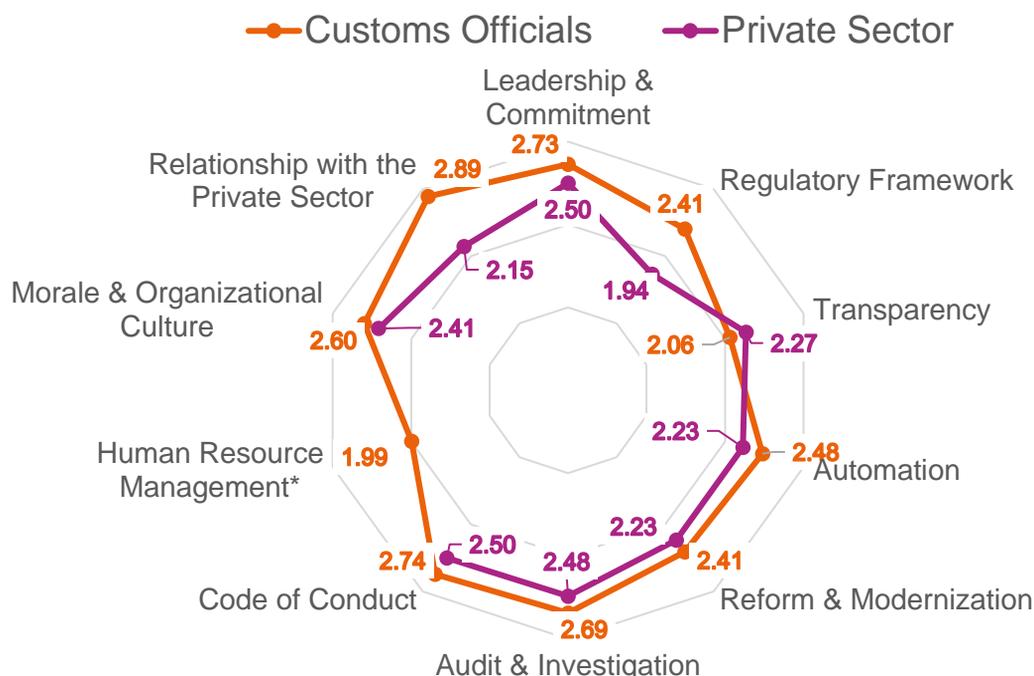
2.30

*CIPS questions are designed based on a 4-point Likert scale. 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, 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.

Results of the Customs Integrity Perception Survey (CIPS)



The graph can show where the gaps are in terms of the scores obtained from the Customs officials and the private sector for the 10 Key Factors of the WCO Revised Arusha Declaration (RAD).

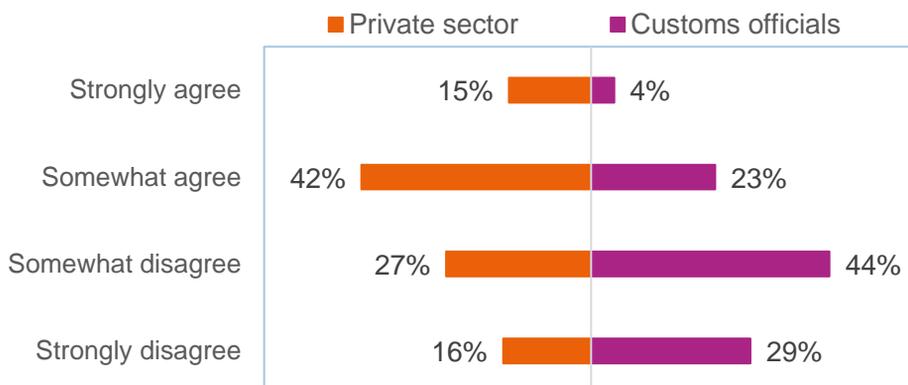
Regulatory Framework

Questions in the Regulatory Framework part of the survey looked at points such as effectiveness, clarity and complexity of the regulatory framework governing Customs administrative processes.

Responses to CIPS showed that the complexity of the regulatory framework is an issue more to the private sector than to Customs officials. As a result, some private sector respondents felt the complexity had a negative effect on their capability to do business, as the regulations are sometimes hard to follow. However, they are aware of how to provide feedback on the regulations.

It is **hard to comply** to the rules because they are too complex.

It is **sometimes hard to administer** the rules because of the complexity.

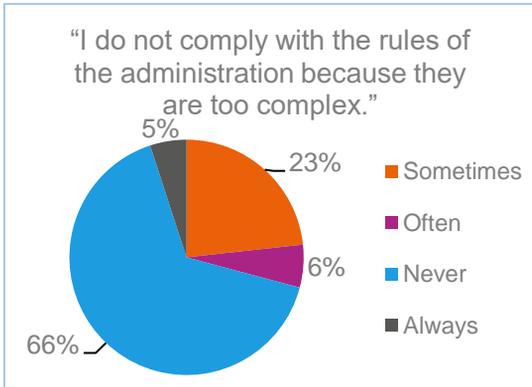
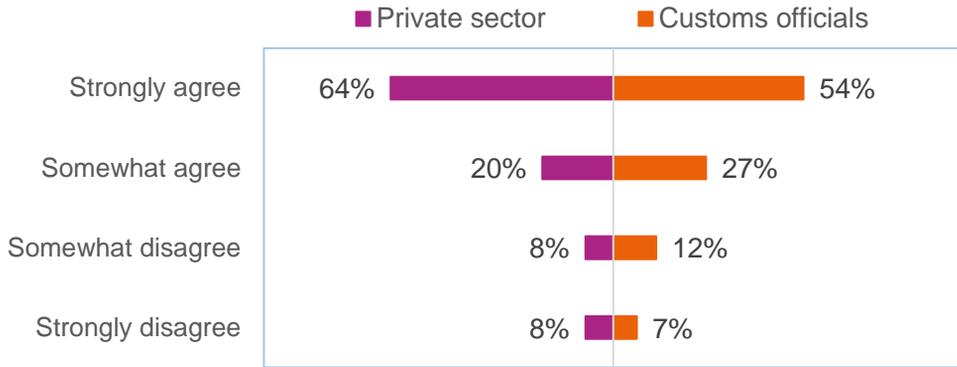


Complexity of Customs regulations pose challenges to the private sector

Both officials and private sector feel that they are able to provide feedback on regulations.

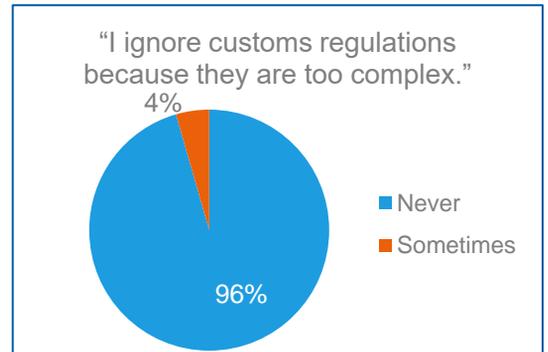
I know where to turn to if I want to give feedback on customs regulations.

Officials feel encouraged by my supervisor(s) to provide feedback on the effectiveness of customs regulations.



Two thirds of the private sector respondents say they never fail to comply with the rules despite the complexity. However, one third are struggling to comply.

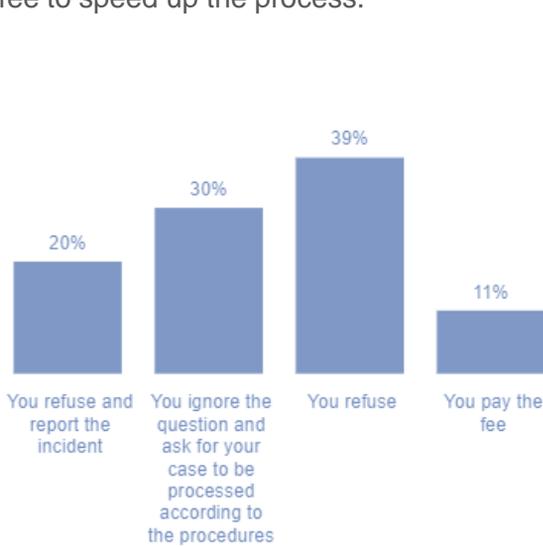
The vast majority of the Customs officials never ignore regulations.



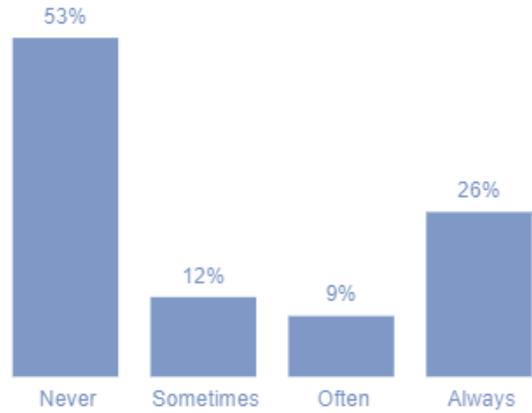
Relationship with the Private Sector



Most private sector respondents (89%) **opted for ethical behaviors** in the scenario where an official ask them to pay a fee to speed up the process.



Nearly half of the respondents still had the **misperception that a bribe can help** them avoid certain Customs requirements.



Audit and Investigation

In the eyes of the SCS officials...



I feel safe to report integrity violations



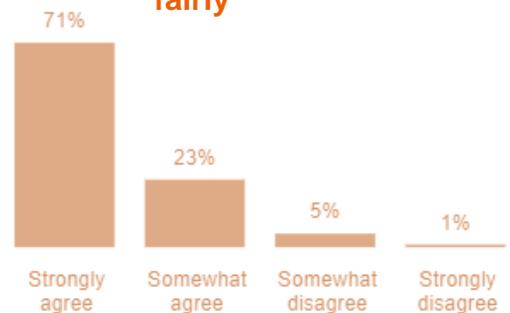
Reports result in actions against corrupt behaviors



What would you do if you see a colleague is accepting bribes?



Reports are **investigated fairly**

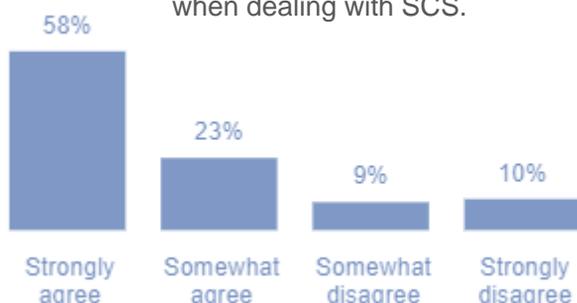


In the eyes of the private sector...

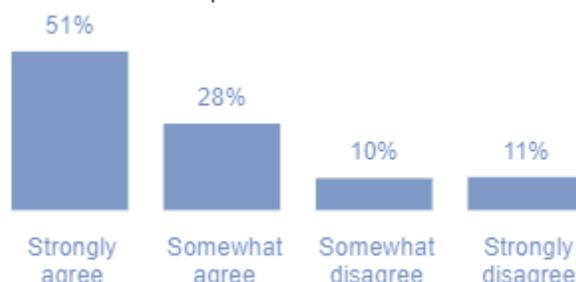


6% of the respondents have participated in investigations led by the SCS. They **all** had a positive experience.

I know how to report corruption when dealing with SCS.



I feel safe to report instances of corruption.



Way forward to continue fighting corruption

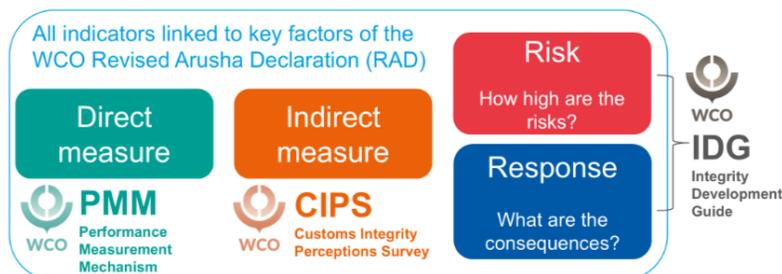
In line with international best practice in anti-corruption methods, the WCO applies a robust framework for both measuring integrity as well as the effectiveness of integrity-related interventions.

CIPS, which was specially developed to capture behaviors and perceptions of integrity from both Customs officials and private sector representatives, is an important component of this framework.

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 the framework to measure corruption also requires the measures to be tracked on a regular basis.

SCS 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 SCS is sharing this information with its partners. Such a partnership approach starts with transparency, accountability and open communications. SCS is committed to such approach as promoted by the WCO as well as other international actors.

WCO Tools providing a **composite means** to measure corruption:



Adapted from "United Nations Convention against Corruption (UNCAC): a statistical framework to measure corruption"

Used **iteratively**, these tools can measure the **impact** of integrity-related initiatives linked to specific key factors of the WCO RAD.