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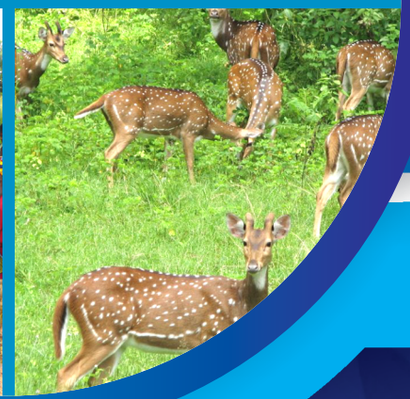
A STAKEHOLDER PERSPECTIVE ON CORRUPTION RISKS IN GHANA'S REDD



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Ghana Integrity Initiative (GII)
Local Chapter of Transparency International

REDD+

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The REDD+ Governance and Finance Integrity for Africa initiative was offcially launched in Ghana on the 22nd of July, 2014 by the Ghana Integrity Initiative (GII). This is a three (3) year project starting from 2014 to 2016 and being implemented in partnerships with Transparency International (TI-S) Berlin, Cameroon, Zambia, Zimbabwe and some outreach activities in Central African Republic (CAR), Congo, and Democratic Republic of Congo (DRC). The project is funded by the European Commission (EC).

Established in 1999, Ghana Integrity Initiative (GII) is a non-partisan, non-profit civil organisation focused on addressing corruption. GII is the local Chapter of Transparency International (TI), the global, non-governmental, non-profit civil society organisation leading the fight against corruption through more than 90 chapters and over 30 individual members worldwide with its International Secretariat in Berlin, Germany.

The vision of GII is
"a corruption-free society where all people and institutions act accountably, transparently and with integrity".

The mission of GII is
"to fight corruption and promote good governance in the daily lives of people and institutions by forging strong, trusting and effective partnership with government, business and civil society and engagement with the people".

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EXECUTIVE SUMMARY

Reducing emissions from deforestation and forest degradation (REDD) has emerged as a central policy instrument to halt land-use related emissions from developing countries. REDD+ goes beyond deforestation and forest degradation, and includes the role of conservation, sustainable management, and enhancement of forest carbon stocks. The basis behind REDD+ is that developing countries would be financially compensated for reducing emissions from deforestation and forest degradation, conservation, the sustainable management of forests and the enhancement of forest carbon stocks. For many, the long-term expectation is that payments for reduced carbon emissions in a fully operational compliance market for forest carbon credits will contribute to the influx of official development assistance (ODA) and, ultimately, improve the livelihood of rural communities. However, the forestry sector has traditionally faced many corruption challenges and REDD+ is equally susceptible to corruption risks at various levels. Corruption can lead to decreases in REDD+ effectiveness (e.g. continued or increased deforestation and forest degradation), efficiency (by creating distortions in markets) and equity (by unfairly denying certain communities benefits from REDD+ payments), overall failing to deliver REDD+ development outcomes and leading to decreased confidence by local actors and international investors, therefore making the REDD+ mechanism unsustainable.

In Ghana, the REDD+ processes have made tremendous contributions in improving the forestry sector since the RPP was prepared in 2010. However, in spite of this progress, important milestones need to be achieved in order to strengthen the capacity of Ghana's REDD+ initiative in delivering its outcome. These include the need to address a transparent and effective forest governance structure that provides a transparent and consistent information system which captures all information on non-carbon benefits, impacts and governance related issues, and also mechanisms to report on how identified safeguard issues are being addressed and respected during the implementation of REDD+ preparation activities.

The overarching objective of the study was to document stakeholder perception on the likelihood or potential of specific corrupt practices occurring in the forestry sector and the conditions that may influence potential outcomes, as well as risks they may pose to Ghana's REDD+ implementation process. The intention is to provide insightful indicators on barriers and risks that could hinder the effective implementation of REDD+ within the wider context of forestry governance in Ghana, and particularly on corruption, in order to influence policy and anti-corruption strategies to help safeguard stakeholders' investments and guarantee the realization of REDD+ outcomes.

The study engaged forestry stakeholders (respondents) both at the national and district levels. Three districts were covered by the study, namely the Asunafo North Municipal Area in the Brong Ahafo Region, the Atwima Nwabiagya District in the Ashanti Region and the West Gonja District in the Northern Region. National level stakeholders in Accra

and Kumasi were also engaged to gain broader perspectives on corruption risks in the forestry sector which could be inherited by REDD+. Methods of data collection included a questionnaire survey, focus group discussions and key informant interviews.

The results of the study revealed that forest law enforcement, timber harvesting operations, permitting (timber rights allocation), and monitoring of forestry activities are the critical areas where corruption is likely to be widespread in the forestry sector. With respect to possible corrupt practices associated with law enforcement in the forestry sector, 40% of the 180 respondents who provided responses indicated that bribery of forest officers by illegal loggers is the most serious corrupt practice, followed by political and traditional authority interference in the arrest and prosecution of offenders of forestry laws, and then bribery of forest patrol teams during patrol operations. On the other hand, 37% of the respondents perceived bribery of the forestry patrol team to be the most serious corrupt practice associated with monitoring of forestry activities. A majority (55%) of respondents associated the most serious corrupt practices that is likely to be related to reforestation, to the award of contracts, followed by procurement of materials and supplies, and then payment of wages of plantation workers. In exploring the most serious corrupt practices that is likely to be related to permitting, 56% of the respondents identified political interference in timber rights allocation as the most important issue to consider. "Politicians influencing the issuance of permits to accommodate friends, receive commissions or as owners of businesses" emerged as the highest or number one corruption risk issue in the implementation of REDD+ in Ghana. In identifying political interference in timber rights allocation as the most serious corruption risks, respondents were perceiving a clear fact that politicians continue to wade into technical issues in the forestry sector. These observations conform to findings of the study by Lund et al., (2013) on the political economy of timber governance in Ghana.

In identifying actors who are likely to commit corrupt practices in the forestry sector, majority of the respondents mentioned politicians and law enforcement agents as the top two actors who are extremely likely to engage in corrupt practices. Ultimately, it was clear that the most outstanding issue in this study is the fact that the political economy in the forestry sector is a major source of corrupt practice, and poses substantial risk to the successful implementation and realization of REDD+ development outcomes. These issues are pivoted around the influence of politicians in decision making, and law enforcement. Invariably, from a broader perspective, it was clear that in moving forward with REDD+ in Ghana, governance issues, rather than technical competence, will be the major hurdle to overcome, assuming financial resources and investments towards REDD+ implementation are available.

In preventing the occurrence of potential corruption activities, respondents suggested mechanisms to strengthen and standardize the Internal Audit Service at all levels to ensure speedy and actionable audit processes, respect for the systems and regulations as well as encouraging vigilance among external sectors (media, intelligence offices, NGO, academia, etc.) in reporting malpractices, but beyond that, ensuring that offenders are punished as the top interventions that need to be pursued. However, in moving forward,

efforts to synergize Ghana's REDD+ processes with the Forest Law Enforcement, Governance and Trade (FLEGT) program provide a major platform to extend the governance issues that are being dealt with to address corruption risks. Beyond the government framework, the FOREST Watch platform, as a civil society coalition, also present a viable opportunity to handle major advocacy issues in managing corruption risks in Ghana.

SECTION 1

CORRUPTION RISKS IN REDD+: THE CONTEXT AND EVOLVING FOREST GOVERNANCE PERSPECTIVES

This is the introductory section that gives a background on REDD+ and how it has evolved over the period. It continues with REDD+ implementation in Ghana, the progress so far and the way forward. Corruption risks in the context of REDD+ implementation has been highlighted within the wider perspective of forest governance issues in Ghana. The section ends with the overall aim and objectives of the study.

1.1 Background

Reducing emissions from deforestation and forest degradation (REDD) is a mechanism designed under the United Nations Framework Convention on Climate Change (UNFCCC) to enhance the role of forests in curbing climate change (UNFCCC 2007). Put very simply, REDD involves some kind of incentive for changing the way forest resources are used. As such, it offers a new way of curbing CO_2 emissions through paying for actions that prevent forest loss or degradation. These transfer mechanisms can include carbon trading, or paying for forest management. There is as yet no formal mechanism for REDD with international recognition under the Kyoto Protocol, but voluntary REDD projects are starting round the world. It is becoming clear that to be effective, payment needs to be tailored to address specific national and local drivers of deforestation over time.

Over the years, REDD+ has moved to a centre stage in the international climate debate. It is often seen as a significant, cheap, quick and win-win way to reduce greenhouse gas emissions; significant, because one-fifth of global GHG emissions come from deforestation and forest degradation (DD); cheap, because much of the DD is only marginally profitable, so reducing GHG emissions from forests would be cheaper than most other mitigation measures such as renewable energy and carbon capture, although this is arguable; quick, because large reductions in GHG emissions can be achieved with a "stroke of the pen" reforms and other measures not dependent on technological innovations; win-win, because the potentially large financial transfers and better governance can benefit the poor in developing countries and provide the environmental gains on top of the climate related benefits (Angelsen and Atmadja, 2008). REDD+ therefore has the potential to alter the incentives for deforestation and land use change and instead, to encourage sustainable forest management (Dermawan et al., 2011). Thus, the basis behind REDD+ is that developing countries should be financially compensated for reducing emissions from deforestation and forest degradation, conservation, the sustainable management of forests and the enhancement of forest carbon stocks (Garcia, 2011).

However, Hansen et al., (2010) have argued that the causes of deforestation and degradation that are found within the realm of the forestry sector, to which REDD+

measures will be largely confined, have emerged as a result of a political economy that gives priority to economic gains over forest conservation and related forward looking measures, while at the same time allowing powerful interest groups, in particular the political and administrative elite, to financially benefit from resource depletion. Their analysis suggests that forest conserving policy reforms are unlikely to come fast and easy, and that the prospect of future REDD payments may not accelerate them. It therefore remains to be seen whether current reforms in the forest and wildlife policy that captures mitigation interventions will translate into actual legislative reforms which could drive and transform the governance of the forest sector.

1.2. REDD+ in Ghana: progress and the way forward

Since 2010, Ghana has received support, primarily from the FCPF to undertake various preparatory activities towards the implantation of REDD+. But beyond the FCPF, several NGOs and research institutions have mobilized substantial resources to further support Ghana's preparation of enabling policy environment, develop modalities and system, as well as providing very useful lessons towards the implementation of REDD+. For many, the long-term expectation is that the influx of official development assistance (ODA) will be complemented by payments for reduced carbon emissions in a fully operational compliance market for forest carbon credits (Dermawan et al., 2011).

Ghana has selected what is known as a 'jurisdictional, nested approach' to REDD+ (Asare and Kwakye, 2013). A nested approach is the most flexible mechanism for implementing REDD+, compared with a purely national or a purely subnational approach (Terra Global Capital 2010, The Nature Conservancy and Baker & McKenzie 2010). Under this approach, the national government could set up a national accounting framework, establish a nationwide monitoring system and implement certain policy reforms. At the same time, REDD+ activities could take place at the subnational level and be led by local/regional governments, communities, non-governmental organizations (NGOs) or private developers.

Ghana has also received Additional Funding from the FCPF for continuation and consequent completion of REDD+ readiness activities to enable the country to fully develop all the frameworks, systems and structures necessary for engagement in an international REDD+ mechanism (National REDD+ Secretariat, 2014). Additionally, Ghana has been selected into the pipeline of the FCPF Carbon Fund following approval of its Emissions Reduction Programme Idea Note (ER-PIN).The vision of the ER programme (ERP) is to reduce carbon emissions driven by cocoa farming practices and other agricultural drivers within the high forest zone, whilst enhancing farmers' productivity and fostering a multi-stakeholder, public-private sector, collaborative effort across the program area. Whilst readiness activities and development of the ERPD are ongoing, Ghana has also received funding for implementation of the Forest Investment Programme (FIP) with the aim of piloting REDD+ activities in two administrative regions which falls within the ER program area (National REDD+ Secretariat, 2014).

Ghana's REDD+ strategy in its current form outlines three intervention areas for REDD+ implementation in Ghana (National REDD+ Secretariat, 2014), these include:

1. Improving Land Use and socio-economic development in the High Forest Zone and Cocoa growing areas (cocoa-forest ER program);
2. Addressing wood harvesting and unsustainable agricultural practices in the transition and savannah zones;
3. Policy and legislative reforms to support REDD+ and sustainable forestry

A distinctive feature of the Strategy is its focus on large scale sub-national programs which are defined by ecological zones, and modelled around major (agricultural) commodities, including drivers of landuse change. The inclusion of commodities as a key area of focus in the strategic interventions highlights the importance of promoting and sustaining rural livelihoods as a pathway for the attainment of Ghana's REDD+ objectives. (National REDD+ Secretariat, 20114). However, an overarching challenge in Ghana's REDD+ readiness process has been the complexity associated with the implementation of preparatory activities for a mechanism which is still evolving (National REDD+ Secretariat, 2014).

1.3. The Case of Corruption Risks in Ghana's REDD+

Since 2010 when Ghana's RPP was accepted by the FCPF, the country has achieved remarkable improvements in the forestry sector through the implementation of REDD+ processes. Thus, REDD+ created a platform where various issues can be discussed and initiated to address forest sector challenges. However, in spite of the positive gains that have been made, Ghana's REDD+ Secretariat has identified a clear need to address issues relating to a transparent and effective forest governance structure, which will provide a transparent and consistent information system that captures all information on non-carbon benefits, impacts and governance related issues, and also to report on how identified safeguards are being addressed and respected during the implementation of REDD+ preparation activities. (National REDD+ Secretariat, 2014).

Invariably, there are in-depth governance questions, requiring more analysis and discussion, about how corruption relating to REDD+ will be detected, avoided and responded to. In short, the question that remains unanswered is the extent to which corruption could play into risks of emissions or reversals in the implementation of REDD+ projects in Ghana. Arguably, corruption has been noted to be endemic in Ghana and permeates every sector of the economy (NACAP, 2011). Furthermore, a survey conducted in 2005 by the Ghana Integrity Initiative (GII) found that Ghanaians perceived corruption as serious. The survey also indicated that 92.5% of urban households in southern Ghana believed corruption to be prevalent in Ghana and 90% considered corruption to be a serious problem. Reports on the State of Corruption in Ghana issued annually by CHRAJ have repeatedly indicated that corruption is the most troublesome obstacle to Ghana's development (NACAP, 2011). The CHRAJ reports also highlight various types of "corruption" including bribery, embezzlement, misappropriation of

public monies, fraud, conflict of interest and abuse of office, abuse of the procurement processes among others (NACAP, 2011). In a more narrow perspective, Callister (1999) clearly indicated the fact that the forestry sector globally has traditionally faced many corruption challenges, Ghana inclusive. Therefore, for any REDD+ mechanism to be successful in the future, it is important that readiness efforts establish structures and a culture that supports transparency, accountability and integrity (Transparency International, 2012).Thus, dealing with corruption risks in the context of REDD+ is therefore crucial to increase the secured commitment of local actors, communities and investments that are being made in the forest landscapes of Ghana, and gain the confidence of potential donors and investors and ensure long-term sustainability and financing.

This study therefore attempts to contribute to the discussion on corruption issues in REDD+ by providing some insights into intervention activities or actions that could be linked to potential risks of emissions as Ghana moves forward with its REDD+ strategy. But it must be also stated that the intention of the report is not to focus on acts of corruption in the forestry sector in Ghana, since they cannot be substantiated, and thus places such issues beyond the scope of this report. Hence the primary focus is to examine the potential for these practices to occur based on forest sector stakeholders' perception, in order to inform mitigation measures in the design and implementation of REDD+ in Ghana. Importantly, given that Ghana's REDD+ activities are still evolving, with actual performance based projects yet to hit the ground, the study hopes to provide very useful pointers to various risks that could bedevil the progress of REDD+ in the country and in so doing, safeguard the investments that are being channelled into the forest landscapes of Ghana.

1.4. Objectives

This study is not an assessment of concrete corruption cases but rather a risk assessment that diagnoses the likelihood of corruption occurring as Ghana progresses with its REDD+ process, so that they can be proactively addressed. The overarching objective of the study is to document stakeholder perception, rather than actual identification of corrupt practices, on the likelihood of specific corrupt practices occurring in the forestry sector and the conditions that may influence potential outcomes, as well as risks they may pose to Ghana's REDD+ implementation process. The assessment seeks to identify specific weaknesses in policy and practice, with a view to assisting in identifying priority areas for reform and appropriate advocacy as well as policy interventions. The findings of this study will also provide benchmarks for measuring further developments in-country. Furthermore, if undertaken iteratively over time, the assessment could be used as a monitoring tool to evaluate overall progress or otherwise. The intention is to ultimately provide insightful indicators on risks of corruption within the wider context of forestry governance in Ghana, to help safeguard the realization of REDD+ outcomes.

1.5. Structure of the report

The report starts with an introductory section that highlights the progress of REDD+ activities in Ghana in section one. Section two touches on corruption risks in REDD+ in

the context of evolving forest governance and additional contextual issues in corruption risk assessment, and finally a justification of corruption risks in REDD+ in Ghana. The methodology employed for the study is explained in section three, while section four shows the results and key findings of the study. The concluding section, five, drives home the ultimate message of the study, which should inform mitigative and advocacy measures.

SECTION 2
CORRUPTION RISK ASSESSMENTS IN REDD+

This section delves deeper into corruption risks in the forestry sector. This is remised on the fact that good governance is fundamental to the success of REDD+ as a forest sector mitigation mechanism. The subsequent section looks at REDD+ in particular and the corruption risks that characterize its implementation. In order for corruption risks to be identified, there is the need for corruption risks assessment and the methodologies that were adopted for this study. The major import of the section is the fact that corruption risks analysis in Ghana's REDD+ followed and adopted tested approaches by Transparency International.

2.1. Corruption in the forestry sector

Forest management embraces the legal, economic, administrative, social and technical measures related to the conservation and utilisation of forests (FAO 1997). Poor governance in the forest sector is an impediment to achieving optimum development outcomes in the sector. In developing countries, an estimated 1 billion rural poor depend at least partially on forests for their livelihoods, and about 350 million live in and around forests and are heavily dependent on them for economic, social, and cultural needs (Standing, 2012). Forests ensure the sustainability of environmental services such as biodiversity conservation, carbon sequestration, and watershed protection. All these services are at risk if forests are not managed in a sustainable manner, or governance is poor (Standing, 2012). For example, forests can play an important role in climate change mitigation, but these expectations cannot be met if forests and rural landscapes in general are poorly managed. Thus, all schemes to reduce emissions from the Reducing Deforestation and Forest Degradation program (REDD+) emphasize the fundamental importance of good governance (Standing, 2012).

Given this, it is clear that illegal and corrupt actions in the forestry sector must be seen as a problem of forest management, and clear indication of governance weaknesses. Likewise, they cannot be divorced from the broader context of law enforcement or integrity of public officials (Callister, 1999). Corruption — paying of bribes, political patronage and so on — operates either to allow many of these activities to occur in the first place, or to allow them to proceed unchecked or unpunished (Callister, 1999). According to Callister (1999), corruption can and has been defined in many ways, however the definition that has been adopted by the World Bank is *the abuse of public office for private gain* (World Bank 1997), yet, this limits corruption to the actions of public officials. In the context of natural resource extraction and management, the state is just one of many actors involved. Thus, Transparency International's definition – the abuse of entrusted power for private gain is more broadly applicable (Transparency International, 2012). It can occur in both public and private sectors and may also involve actions that are designed to provide benefit for others close to the perpetrator, such as family, political allies and so on (Callister, 1999). Key element is that the action is intentional, involves an improper or non-compliant action and is aimed at deriving a benefit for oneself or others close to them.

2.2. REDD+ and corruption risks

REDD+ in practice may encounter many challenges, in particular including a poor governance context of most forest countries. It has been observed that unclear REDD+ rules, based on the fact that the concept is still evolving, and the fact that most countries are still building their own experiences in addition to the prevalence of weak governance in many tropical countries are giving rise to suspicions that possible speculative processes, corruption and malpractices may proliferate (Dermawan et al., 2011). Corruption could be one of the major barriers to an effective REDD+ mechanism. Corruption may occur at all levels of administration (national, federal, intermediate, municipal, communal) and in both the design and implementation of REDD+. While corruption in REDD+ might also affect land administration, agrarian reform, trade and other sectors, the context of the forestry sector presents significant challenges. It is currently estimated that each year US$10-23 billion worth of timber is illegally felled in part due to deeply engrained corruption, whereby forest assets are used for personal enrichment or for buying political support or influence (Callister, 1999).

In a report prepared for the World Bank by Callister (1999), it was emphasized that corruption can have a range of negative economic, ecological and social impacts and act as a direct impediment to achieving sustainable forest management. Therefore, illegal forestry activities serve to directly undermine the Bank's objectives of poverty reduction and sustainable development through improved forest management and forest protection. Moving forward, it very clear that in the absence of anti-corruption measures, REDD+ may become an additional source of corruption (Garcia, 2011).

According to Standing (2012), while REDD+ can itself be a source of corruption, it could also help attenuate it. When compared to existing mechanisms, such as forest audit systems, investigation and social monitoring, REDD+ will be subject to greater oversight from a broader range of institutions. Such institutions include Ministries of Environment, Foreign Affairs and Trade, Non-governmental Organizations (NGOs), civil society bodies, international donors and investors. International organizations (notably the UNFCCC), donors and legitimate investors might also exercise some degree of oversight over REDD+ activities. The UNFCCC Subsidiary Body for Scientific and Technological Advice (SBSTA) in charge of setting up common methodological guidelines has provided guidance on items such as setting reference emission levels and measuring carbon emissions, thus reducing some associated corruption risks. At the national level, countries are expected to develop monitoring systems of REDD+ activities and information systems on safeguards, which may be tools for preventing corruption. In addition, REDD+ readiness support, including the one offered by the UN-REDD Program, has placed emphasis on engaging civil society and indigenous populations to create an opportunity for involvement and thus stronger systems of checks and balances, involving oversight by local actors. REDD+ also has the potential to improve forest governance, as it may become the primary source of funding for forest governance reforms (Standing, 2012). Invariably, the context in Ghana clearly shows the prospects of REDD+ bringing policy reforms that could improve the governance regime in the forestry sector. For instance there have been

several studies that have explored the applicability of current land and tree tenure to REDD+, and recommendations have been made to improve the existing laws in order to encourage tree incorporation in various landuse systems. These are positive indications that significant efforts are being made under REDD+ to improve the forest governance structures, in order to ensure that REDD+ could deliver its outputs.

It has been argued that corruption has been neglected in policy debates surrounding REDD+ and is not adequately considered by those responsible for its implementation (Standing, 2012). The situation is now changing; a growing literature exists on REDD+ and corruption, which is influencing policy debates and increasingly the design and implementation of REDD+ preparation plans (RPPs) and REDD+ strategies (Standing, 2012). It is one theme that has motivated international actors to adopt 'REDD Safeguards' in the Cancun Agreement, which reassert the need for transparency, rule of law and the need for Prior Informed Consent for indigenous forest communities (Standing, 2012). In conjunction with UNEP and the Norwegian government, Interpol has also recently launched the Law Enforcement Assistance for Forests (LEAF) project, aiming to build capacity and identify best practice in responding to REDD-related corruption (Standing, 2012).

2.3. What is corruption risk assessment?

The first step in developing an anti-corruption strategy is to conduct a corruption risk assessment (CRA). This should help stakeholders understand existing and potential corruption risks, their root causes, what instruments exist to address them and whether or not these are effective (Transparency International, 2012). According to Standing (2012), corruption Risk Assessments are an analytic but also a due diligence exercise to identify issues associated with, contributing to, or otherwise facilitating corruption in a particular setting, whether geographic, programmatic, or institutional. Broadly speaking there are two main types of focus for CRAs:

(i) an assessment of the nature and extent (or seriousness) of corruption in a given setting,

(ii) an identification of the issues that generate a risk of corruption in the same setting. CRAs usually also make an attempt to inform the design of interventions, policies, and practices so that the identified corruption risks and at least some of their causes may be taken into account.

This document heavily relied on the methodologies designed by Transparency International in its document Keeping REDD+ Clean. A five-step approach has been developed to identify ways to promote transparency, accountability and integrity in the development and implementation of forest carbon projects and national REDD+ processes. This has been summarized in the figure below.

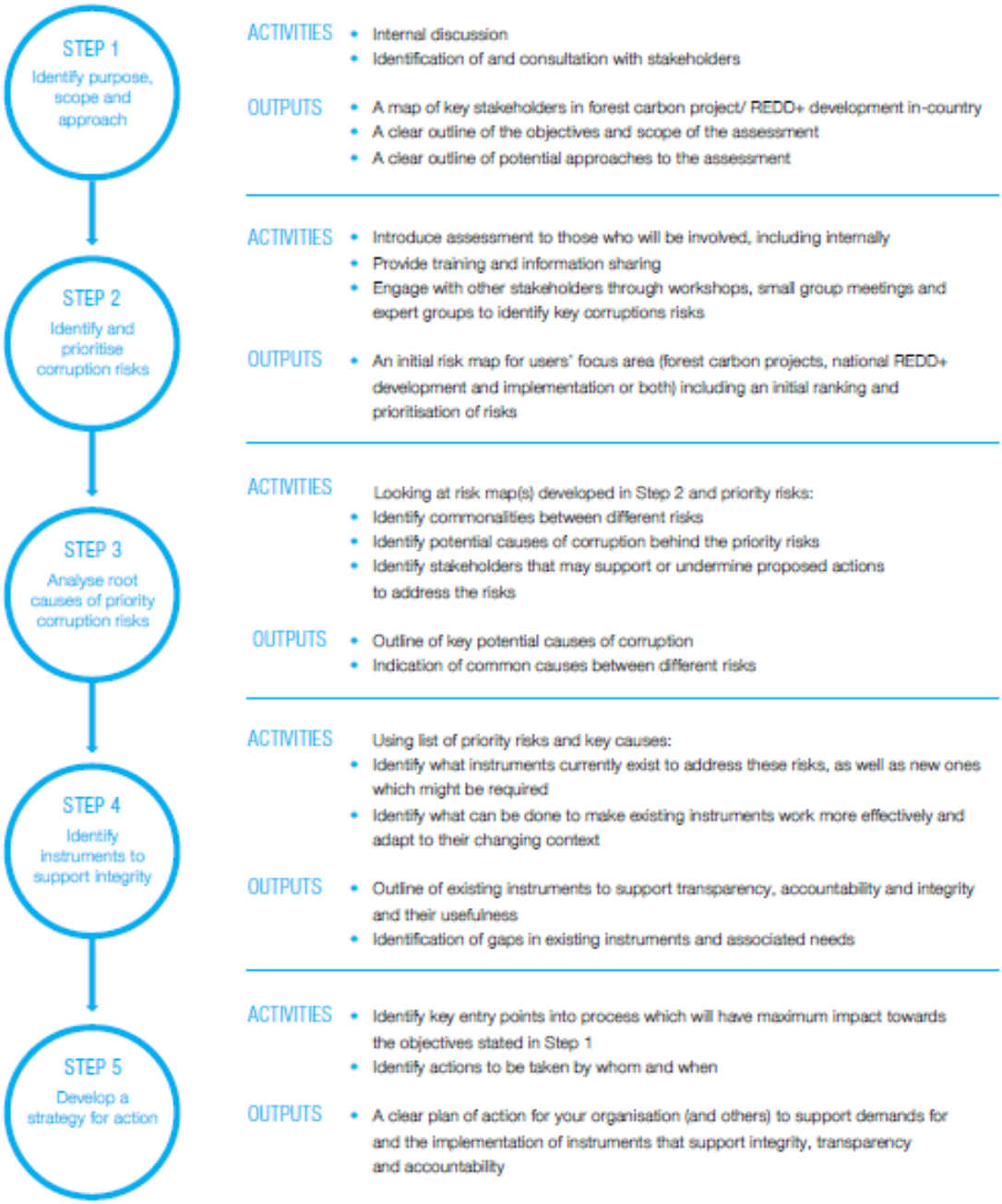


Figure 2.1 A five-step approach to identify ways to promote transparency, accountability and integrity in the development and implementation of forest carbon projects and national REDD+ processes

Table 2.1 A typology of methods for corruption risk assessment (Council of Europe, 2010).

METHODS	EXAMPLES	BENEFITS	DRAWBACKS
Direct observation or experience	Data on criminal cases of corruption	Data can be quantifiable and available for longer periods.	Data may be flowed, for instance due to a flawed or skewed judicial system.
Observation of proxies for corruption	Data on access to information about public information or processes	May give signals about the overall integrity of a process or institution.	Data may not be an accurate assessment of corruption.
Surveys	Data on citizen perception or direct experience of corruption	Data can be quantifiable and give insights into trends if samples are sufficiently large and methods consistent over time.	Respondents tend to exaggerate when reporting experiences of corruption.
Interviews	Semi-structured questionnaires or free flowing interviews	Data may allow for deep qualitative insights into processes and institutions.	Data collection usually among a relatively small population; possibility of respondent selection bias.

SECTION 3

METHODOLOGY

A major focus of this document is the methodologies that were employed to generate data and results, which informed the analysis, discussions and inferences that were drawn from the study. The section highlights the study area, the methods and sampling approach as well as the analysis that was done. The section also presents details on limitations that characterized the study.

3.1 Study area

The study was carried out at the national level, mostly engaging respondents in Accra and Kumasi, and at the district level. The districts were selected to align with the general direction and focus of Ghana's REDD+ strategy. The selected communities were in the savanna landscape, precisely West Gonja District (Damango area) and then communities in the High Forest Zone, Asunafo North Municipal (Goaso area) and Atwima Nwabiagya District (Nkawie area) (Figure 3.1). Five communities were engaged in the West Gonja District (Sor number 2, Damango, Larabanga, Achibunyo and Kananto). In the Asunafo North Municipal, respondents came from Akrodie, Asumura, Goaso, and Pomaakrom, while in the Atwima Nwabiagya District, the study was conducted at Mpasatia and Kwanfinfin.

These areas were purposively selected because there are several activities going on in those landscapes with respect to REDD+ implementation. For instance, the cocoa landscape in the Goaso area forms part of the focus area of Ghana's ERP intervention, which is being envisaged at the jurisdictional level. Hence the team felt that issues that will be generated in the study will provide practical perspectives for most of the project proponents in the landscape to identify risks to their projects in terms of potential corrupt acts, and for them to benefit from the discussions on safeguard and mitigation measures that will be tabled.

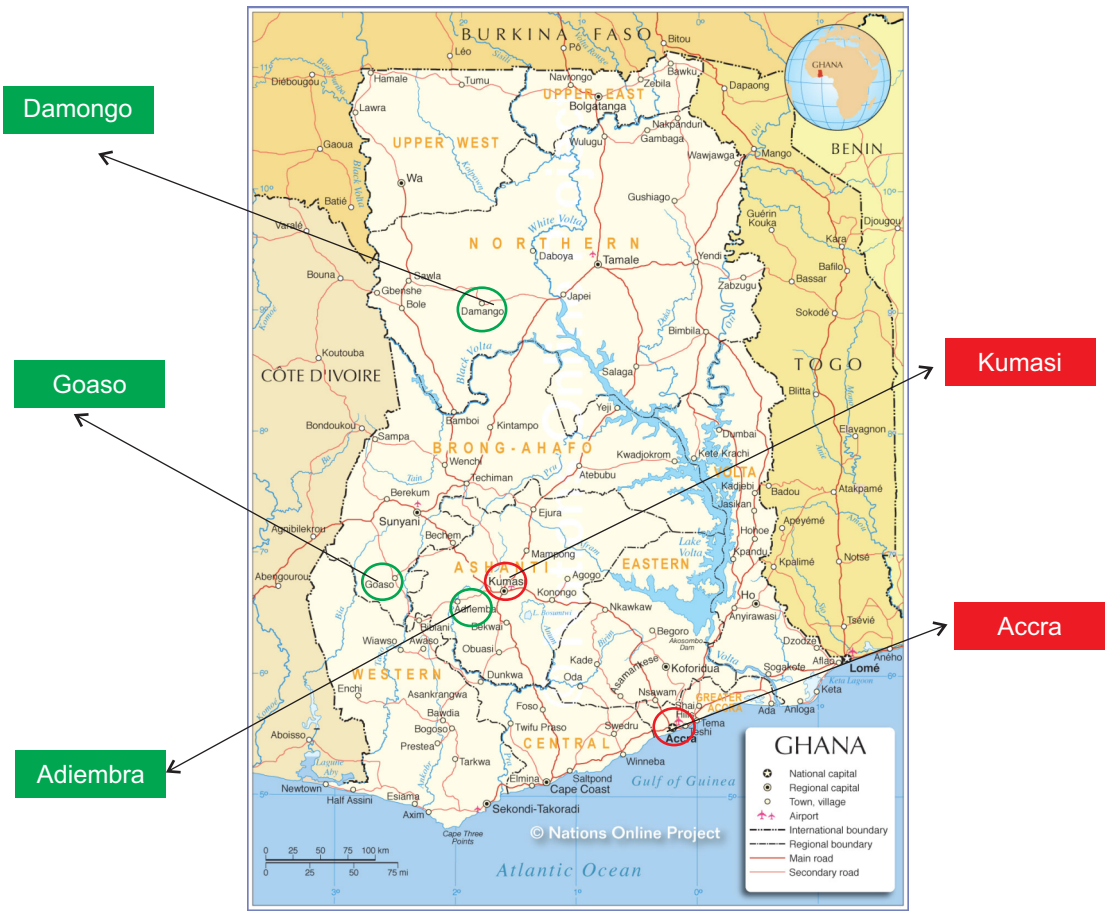


Figure 3.1 Map of Ghana showing the study areas. Green circles indicate the focus landscape for community engagements. Red circles indicate the focus area for national level engagements.

3.2 Data collection

The study primarily relied on the methodology outlined by Transparency International (2012), which illustrates a five-step approach in identifying ways to promote transparency, accountability and integrity in REDD+ projects. This was however adapted to fit the Ghana context, in order to generate the data that will illicit information on corruption risks in Ghana's REDD+.

The nature of the study was such that stakeholder groups to be engaged needed to be selected in such a way to ensure that only people who are in the forestry sector can participate in various stages of the research. It is a fact that not very many people are into REDD+ issues, more so, when REDD+ activities in Ghana are still evolving. Hence, only stakeholder groups who are engaged in REDD+ in its very generic form were engaged in the study. Thus, the population for the study was only limited to stakeholders in the forestry sector, which also include persons who are engaged in various components of REDD+ implementation.

3.2.1 Inception workshop and identification of corruption risk issues

In order to kick start the study with the full involvement of stakeholders from the onset, an inception workshop was organized in May, 2015 in Accra. The participants of the workshop were drawn from the government, academia, judiciary, NGOs, media, international organizations and private sectors.

After a series of background presentations on REDD+ progress, the study approach was presented and participants gave useful inputs into the design and sampling. Importantly, a questionnaire was circulated to all participants to give indicators of corruption risk issues that should be tackled in the study. Thus, the basis of most of the questions for the study, were derived from stakeholder inputs and the themes that were provided. Table 3.1 shows the major corruption risk themes that were highlighted by stakeholders at the inception workshop.

The responses highlighted in table 3.1 were expanded into specific questions in the questionnaire and also provided the basis for the issues discussed in the focus group discussions.

1. Corruption risks assessment. Report of inception workshop. GII. Full list of participants are also included in this report as an annex.
2. The questionnaire is attached as an annex to this document.

Table 3.1 Major corruption risk themes highlighted by stakeholders at the inception workshop

Policy, Legislation and Regulation	Financial and Economic flows	Application activities (Design, development and implementation of Forestry/REDD+)	Performance monitoring and reporting	Enforcement
Enforcement of current laws on forestry management	Mechanisms in place to receive finances from Public, external sources, and Government of Ghana budgets	Participatory approaches (multi stakeholder) at what levels: national only or local up to national?	Frequency of monitoring activities	Mechanisms, policies, funds for enforcement.
Policy Process in coming up with National Forestry Management approaches	Systems in place for disbursement of funds to local governance institutions for enforcements	Control of harvesting of timber	How often recommendation from reporting is taken up	What aspect of enforcement at local levels that have less need for following bureaucratic processes
Enforcement of policy, Rules& Regulation	Financial reporting frequencies and systems	Design and implementation of projects	Dissemination of reports to internal, external actors (do they have access)	incentives existing for law enforcement
Benefit Sharing	Disbursement of funds	Project Ownership	Accountability to local people	Political influence in the arrest and prosecution of people who contravene the regulation
Land and tree tenure issues especially in local cocoa landscapes	Benefit sharing arrangements- both carbon and non-carbon benefits	Sharing of benefits accrued from REDD+ Projects/ programs to key stakeholders (both vertical& horizontal)	Benefit Sharing Mechanisms	Monitoring of enforcement agencies
Deliberate bottlenecks or barriers against formulation of policy or legislation that may address existing gaps that provide avenues for corruption	How to map corruption risk reduction to each intervention	Operational expenditure for project design and implementation	Access to information on fund application	Bribery

Levels of consultation and the response to issues arising from consultative reports on policy review and regulatory frameworks	Presenting false receipts with bloated amounts on expenditure	Availability and adequacy of control mechanisms to guide fund allocation	False reporting by monitoring agencies stemming from possibly bribery from project implementer	Carbon Market vulnerable to exploration by organized crime
Political influence in policy formulation	Sub-granting	Access to information on fund application	Application of funds to planned activities	Strict enforcement and control
Application of funds for the programs &Projects.	Engaging consultants	Approval committee may approve projects that satisfy their personal instincts and not occur because of its possible positive impacts	Verification of fictitious projects	
Under Influence from Policy maker	Purchasing equipment	Nepotism& favoritism on part of approval committees		Poor law enforcement
Fragile governance	Misappropriation of funds	Misappropriation of carbon rights		
Weak Legal Framework/ weak regulatory regime	Financial transparency	Inappropriate validation	Overestimation of carbon benefits	
Land tenure and legal rights	Inadequate record keeping to track the use of REDD+ finance		Double-counting of carbon benefits	
Political pressure	Procurement			
Tax fraud	Information systems			
Inappropriate distribution of funds	Audit Systems			

3.2.3 Sampling approach and data collection methods

A mixed methodology approach comprising both quantitative and qualitative techniques were used for data collection. Respondents were selected using multi-stage sampling. Given that the assignment is a perception index, a lot of the data collection effort was dedicated to a survey. Given the enormous interest that was generated during the inception workshop, it was necessary for a robust approach to be used to gain an appreciable response that can give the results some level of robustness and guarantee the integrity of the report. Key informant interviews and focus group discussions were used to capture additional information in order to place the responses from the questionnaire administration into perspective. The study approach involved two main levels of stakeholder engagements;

1. National level stakeholder engagements: The national level stakeholders were derived from the participants list of the inception workshop. The stakeholders were grouped into five broad categories, i.e. NGO's, Research and Academia, forest-related private sector organizations, Government institutions and the Judiciary. Respondents from each of these stakeholder groups were interviewed using structured questionnaires. Key informants within these groups were identified and further discussions were held with these individuals to gain additional insights and perspectives on the issues that have been generated. A total of 120 respondents were interviewed at the national level using the questionnaires. It must be stated that in as much as efforts were made to get equal number of respondents for each stakeholder group, we couldn't achieve this, basically because some of the respondent were not willing to participate in the research. Thus, we only dealt with respondents who were able to fill the questionnaire and submit to us. We also had discussions with twelve key informants across the various stakeholder groups for further insights into the issues that were generated during the questionnaire administration.

2. Community level stakeholder engagements: Questionnaires were administered to 30 respondents in the Savana Zone (West Gonja District) and 30 respondents in the High Forest Zone (Asunafo north Municipal and Atwima Nwabiagya District). Thus, the total number of questionnaires administered were 180; 120 at the national level and 60 at the district level. Focus group discussions were held with selected community level stakeholders including the traditional authorities, farmers, chainsaw operators, hunters and traders who deal in forest products. Key informant discussions were also held at the community level and where necessary, a snowball approach was used to gain access to people who were not willing to share their perspectives on corruption issues publicly. It is also important to state that given the way the questionnaires were structured, the community members were not in the position to score most of the policy level issues, except those that occur on the ground and they have a good appreciation of. Also, most communities did not understand REDD+ issues to the extent that they will be able to score the issues in the questionnaire. So we engaged with the communities in focus group discussions, which enjoyed high participation and open discussions.

3.3 Limitations of the study

As has been noted by some authors, corruption issues are not comfortable subjects for most people. Thus, the research team faced difficulties with respect to getting respondents. In as much as we enjoyed overwhelming corporation of most stakeholders who were approached to contribute to the study, we also had equally unwilling and unresponsive

stakeholders. We cannot assign reasons for people's unresponsiveness to the study, but clearly, it took more time to undertake the survey than would be taken by a standard social survey. The following are some challenges that hindered the progress of the work;

I. Unwillingness to respond to the questionnaire: for some reason, the moment some stakeholders got to know that the study related to corruption, they flatly declined to participate. In some instances, they suggested to the team to seek approval from their superiors before they can respond to the questionnaire. Most of the respondents in this category were generally government sector workers and community people. On the part of community level stakeholders, the fear of suffering repercussions from fellow community members and chiefs, made them shy away from the research team.
II. In some instances, though the stakeholders were willing to respond to the questionnaire, and hence accepted copies to be filled and submitted later, the questionnaires were never filled, in spite of efforts to prompt the stakeholders to complete the questionnaire and submit.
III. The fact that REDD+ is still evolving, and also given that most stakeholders are still not fully knowledgeable about REDD+ limited the extent to which the research team could engage most stakeholders.
IV. There was limited time and resources to extensively engage stakeholders and follow-up on some topical issues.

3.4 Data analysis

Data obtained through the questionnaires administration were assigned numerical codes and analysed using SPSS. Simple descriptive statistics and frequencies were generated to determine the perception and likelihood of some REDD+ related risks happening. Cross tabulations of relevant variable were done where necessary to reveal patterns and relationships. The results were presented in charts and tables. The information from the key informant interviews and focus group discussions were analyzed using content analysis.

SECTION 4

FINDINGS AND SYNTHESIS OF THE STUDY

This section presents findings of the study on corruption risks in REDD+. It begins with a socio-demographics of the respondents and follows on with presentation of graphs and tables on the most pervasive corrupt practices in the forestry sector, as well as the likelihood of selected corrupt practices happening, and their respective impacts. The section terminates with an indication of the most corruption risk activity in the forestry sector that will need to be addressed as Ghana proceeds with its REDD+ implementation process

4.1 Characteristics of respondents to the questionnaire survey

Eighty-five percent (85%) of the 180 respondents to the questionnaire survey were males and 15% were females. Getting women to respond to the questionnaire was particularly difficult, especially in the rural communities, due to the nature of the study. Most women were not comfortable responding to questions on corruption and wished their husbands responded to the questionnaire. Most women also felt that they were not qualified to answer questions on the forestry sector as they viewed the sector as male-dominated (see also Ardayfio-Schandorf, 2007; Gentile, 2012).

Out of the 180 respondents, 171 disclosed their ages while 9 were unwilling to do so. The ages of the 171 respondents ranged between 23 and 80 years with a mean of 46 years. The age with the highest frequency was 60 years (5.8% of the 171 respondents) (Table 4.1). However, most (28.7%) of the respondents were between 30 and 39 years while nearly 60% were 40 years or more. Thus, the respondents were relatively mature (Table 4.2). The support this study had from the respondents could be attributed to an appreciation of governance issues in the forestry sector, and the quest to collectively find measures to improve the forest governance regime in Ghana.

Table 4.1 Descriptive statistics of age of respondents

Parameter	Value
Number of respondents (N)	171
Mean age (years)	45.71
Mode (age with the highest frequency - 5.8% of the respondents) (years)	60
Std. Deviation	13.447
Minimum age (years)	23
Maximum age (years)	80

Table 4.2 Age distribution of respondents (N = 171)

Age categories	Number of respondents	Percent of respondents
20 - 29 years	20	11.7
30 - 39 years	49	28.7
40 - 49 years	29	17.0
50 - 59 years	40	23.4
60 - 69 years	28	16.4
70 - 79 years	3	1.8
80 years or more	2	1.2
Total	171	100

The majority (61.1%) of the respondents had tertiary education (teacher training college, polytechnic, university), 5% had basic education (primary and junior high school), 15% had middle school education, while 10% were educated to secondary level (senior high school, vocational and technical). Only 8% of the respondents had no formal education (Figure 4.1). It was obvious from the study that most of the national level respondents had tertiary level education and were therefore mostly in the formal sector, unlike the district and community level respondents who were mostly in the non-formal forestry sector.

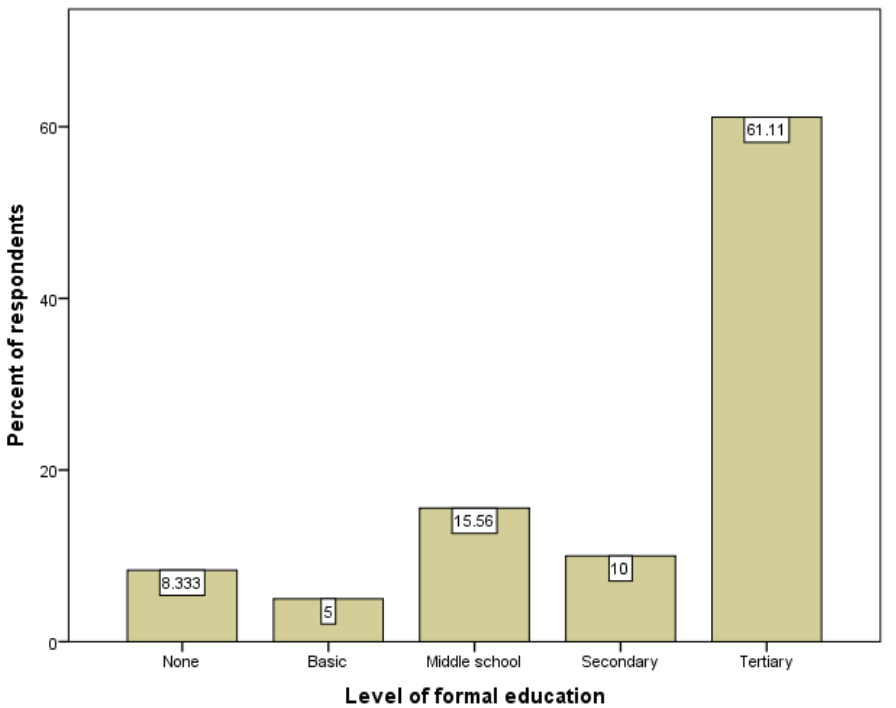


Figure 4.1 Educational attainment of survey respondents (N = 180)

3. Middle School was the level of education between Primary School and Secondary School that existed in Ghana until the 1980s when it was replaced by the Junior Secondary School and Senior Secondary School scheme

4.2 Stakeholder groups involved in the study

In order to ensure that the study reflected the views of all key stakeholders in relation to corruption risks and governance issues in REDD+ and the forestry sector, a deliberate effort was made to involve several stakeholder groups in the study. These included government ministries, departments and agencies (MDAs); civil society organizations; private sector organizations; research and academia; law enforcement agencies; and local communities (Table 4.3). The inclusion of the key stakeholders was important in order to ensure triangulation, improve the validity of the results and legitimize the study.

Table 4.3 Stakeholder groups interviewed (N = 180)

	Number of respondents	Percent of respondents
Government (Ministries)	11	6.1
Government (Agencies)	32	17.8
CSOs - eg. CBOs, NGOs	33	18.3
Research and Academia	21	11.7
Private sector organisations	31	17.2
Law enforcement Agencies	3	1.7
Local community members	49	27.2
Total	180	100.0

4.3 Engagement in anti-corruption activities

When the respondents were asked whether they were engaged in any anti-corruption activities, 23.9% responded in the affirmative while 76.1% were not engaged in any anti-corruption activities. Some of the anti-corruption activities mentioned by the respondents include advocacy, ensuring anti- corruption in timber logging, auditing, budget tracking of MDA's, campaigning against corruption in forest operations, forest offence reporting, Ghana anti- corruption campaign, law enforcement in natural resource use, monitoring of forestry activities, monitoring and evaluation of Community Resource Management Area (CREMA) initiatives, monitoring of forest revenue collection, distribution and use, natural resource surveillance, timber auditing, training media houses on what constitutes corruption, and trial of criminal cases involving embezzlement of public funds, stealing, etc.

With almost a fourth of the respondents being involved in anti-corruption activities, there is an indication that if these people are engaged, they could serve as the nucleus of advocates who can be engaged to pursue activities that can result in accountability, transparency and integrity of Ghana's REDD+ processes. These respondents were mostly mature males, who by virtue of their job description rather than their own voluntary actions, get involved in some form of anti-corruption interventions. But importantly, there were no local level actors (i.e community members and those in the informal sector) involved in anti-corruption activities. This trend is of particular interest because there is the

need for a multi-stakeholder (formal and informal; national and local) involvement in the quest to avoid corruption in REDD+.

4.4 Perceived corruption risk in the forestry sector

To understand stakeholder views about corruption in the forestry sector, they were asked to identify from among a list of ten key areas of forestry activities in Ghana those they perceived corruption to be pervasive. The respondents had the opportunity of selecting a 'no perceived corruption' option and also mention areas they perceived corruption which were not in the list provided. The majority (71%) of the respondents identified forest law enforcement as an area where corruption is widespread, 69% identified timber harvesting operations, 57% mentioned permitting (timber rights allocation) while 57% selected monitoring of forestry activities. Only 1% of the respondents mentioned that they perceived no corrupt practices in the forestry sector (Table 4.4 and Figure 4.2).

Table 4.4 Areas of forestry activities in Ghana where corruption is perceived to be pervasive (N = 180)

Areas of forestry activities	Percentage of respondents that perceive corruption in activity
Law enforcement (enforcing laws and rules to protect and secure forest resources).	70.6
Monitoring of forestry activities.	56.7
Reforestation.	21.1
Timber harvesting.	69.4
No perceived corruption risks in forestry activities.	1.1
Benefit sharing.	25
Permitting (e.g. timber rights allocation).	57.2
Social Responsibility Agreement negotiations.	20.6
Securing Community Consent (e.g. on-farm harvesting).	20
Employment of forest workers (both private and public sectors).	23.3
Allocation and disbursement of funds for forestry activities.	29.4

Note: The percentages will not add up to 100 because of multiple responses

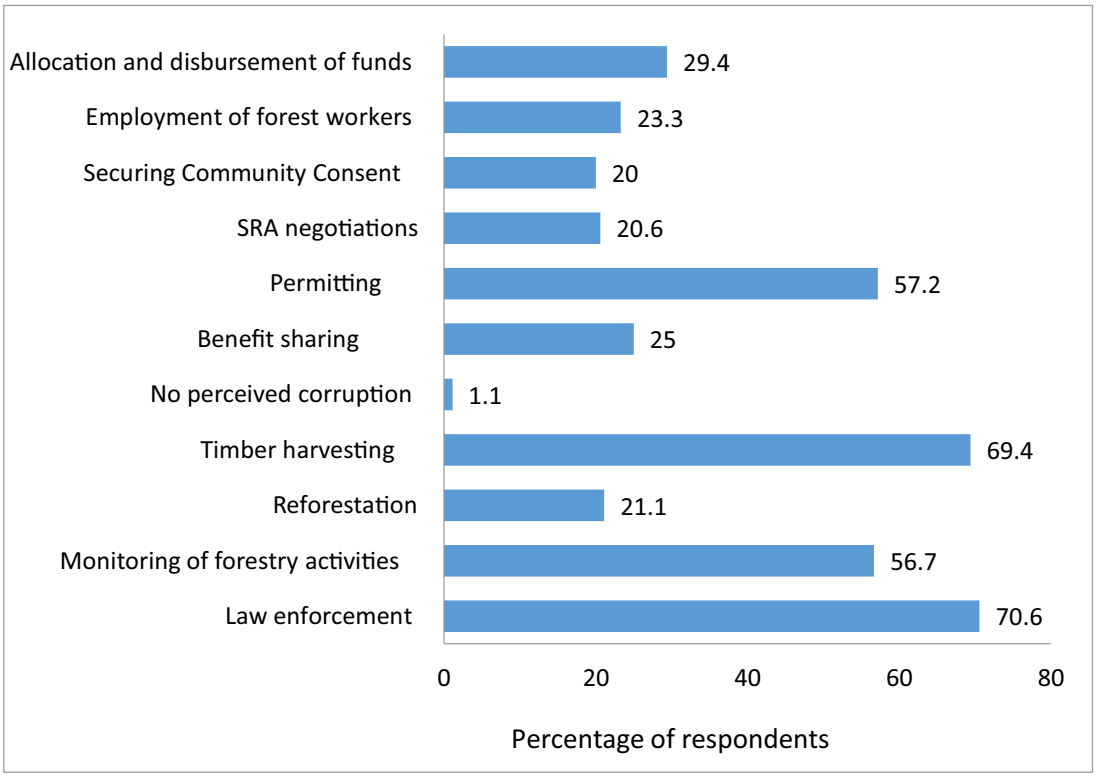


Figure 4.2 Areas of forestry activities in Ghana where corruption is perceived to be pervasive (N =180)

The respondents were subsequently asked to rank the forestry activities they selected from 1 to 10 according to corruption pervasiveness with 1 being most pervasive and 10 least pervasive. The ranks were then assigned weights from one to ten in declining order such that rank one has the highest weight of ten and rank ten has the lowest weight of one. Following Nguthi (2007), the overall score for each forestry activity was then calculated by summing up the number of respondents that indicated that the activity is associated with corruption (frequency) multiplied by the weights assigned to the ranks (Table 4.5).

Forest law enforcement was ranked as number one in terms of corruption pervasivesss, while monitoring of forestry activities and timber harvesting were each ranked second. Permitting (e.g. timber rights allocation) was ranked third while reforestation was ranked fourth (Table 4.5). The activity ranked least in corruption pervasiveness was securing community consent.

By identifying forest law enforcement and timber harvesting operations as the areas perceived to be most pervasive for corrupt practices, the respondents underscored the fact that complexities relating to the exploitation of timber resources is the major challenge in

[4] $C_A = \sum_{i=1}^{10} \text{Freq}(A_i)(11 - i)$; *CA= the overall score for forestry activity A; i = Rank position (1, 2,....10)*

Table 4.5 Ranking of corruption pervasiveness in the forestry sector (1 = most pervasive; 10 = least pervasive) (N = 180 in all cases)

Forestry activity	Ranks																				Total score	Overall rank
	1		2		3		4		5		6		7		8		9		10			
	Freq.	Score	Freq.	Score	Freq.	Score	Freq.	Score	Freq.	Score	Freq,	Score	Freq.	Score	Freq.	Score	Freq.	Score	Freq.	Score		
Law enforcement	54	540	43	387	29	232	8	56	6	36	2	10	2	8	5	15	5	10	6	6	1300	1
Monitoring of forestry activities	42	420	33	297	22	176	25	175	11	66	9	45	5	20	3	9	3	6	2	2	1216	2
Reforestation	5	50	7	63	9	72	16	112	21	126	13	65	16	64	13	39	17	34	11	11	636	4
Timber harvesting	37	370	38	342	32	256	14	98	13	78	8	40	3	12	4	12	2	4	4	4	1216	2
Benefit sharing	3	30	11	99	6	48	14	98	18	108	16	80	7	28	16	48	8	16	11	11	566	5
Permitting	29	290	22	198	29	232	25	175	15	90	12	60	8	32	4	12	2	4	5	5	1098	3
Social Responsibility Agreement negotiations	2	20	3	27	6	48	12	84	20	120	9	45	15	60	22	66	21	42	9	9	521	7
Securing Community Consent	4	40	1	9	6	48	10	70	11	66	10	50	17	68	19	57	18	36	20	20	464	9
Employment of forest workers	5	50	4	36	3	24	8	56	10	60	22	110	13	52	11	33	20	40	19	19	480	8
Allocation and disbursement of funds	5	50	14	126	10	80	7	49	13	78	11	55	15	60	10	30	7	14	22	22	564	6

4.5 Most serious perceived corrupt practices in various forestry activities that could lead to deforestation and forest degradation

As a next step, and in order to gain a better understanding of the corrupt practices underlying these identified areas, respondents were asked to identify the most serious corrupt practices that underlie those activity areas. The identified areas were based on the corrupt practices listed during the initial stakeholder engagement and presented in a questionnaire.

4.5.1 Most serious corrupt practices associated with law enforcement and monitoring of forestry activities

The results showed` that with respect to corrupt practices associated with law enforcement, 40% of the 176 respondents who provided responses indicated that bribery of forest officers by illegal loggers is the most serious corrupt practice, followed by political and traditional authority interference in the arrest and prosecution of offenders of forestry laws, and then bribery of forest patrol teams during patrol operations. Figure 4.3 illustrates the most serious corrupt practices in law enforcement that lead to deforestation and forest degradation.

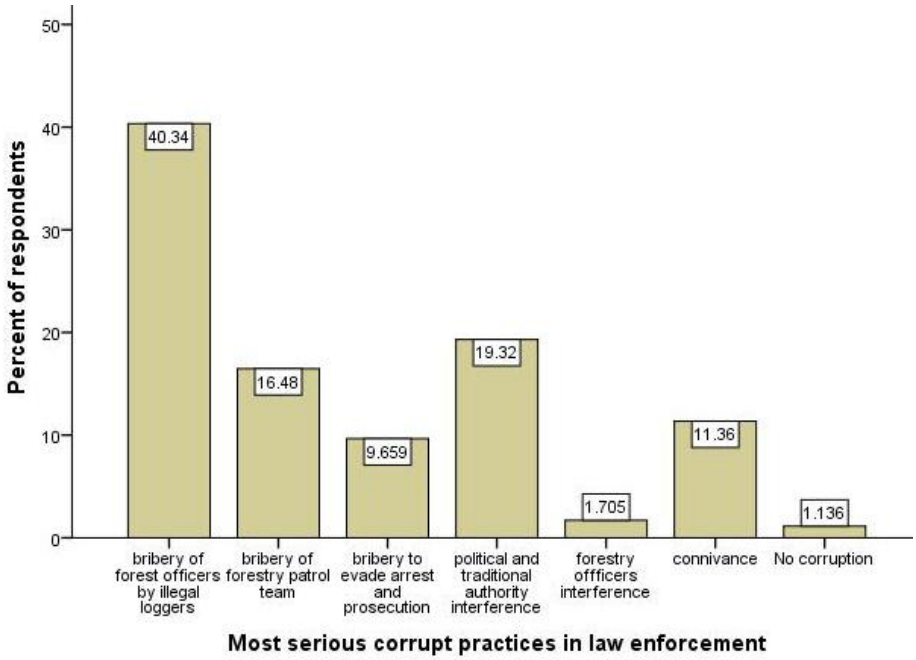


Figure 4.3 Most serious corrupt practices in law enforcement that lead to deforestation and forest degradation (N = 176)

On the other hand, 37% of respondents perceived bribery of the forestry patrol team to be the most serious corrupt practice associated with monitoring of forestry activities. This was followed by bribery of forest officers by illegal loggers. Figure 4.4 shows the most serious corrupt practices in monitoring of forestry operations that lead to deforestation and forest degradation.

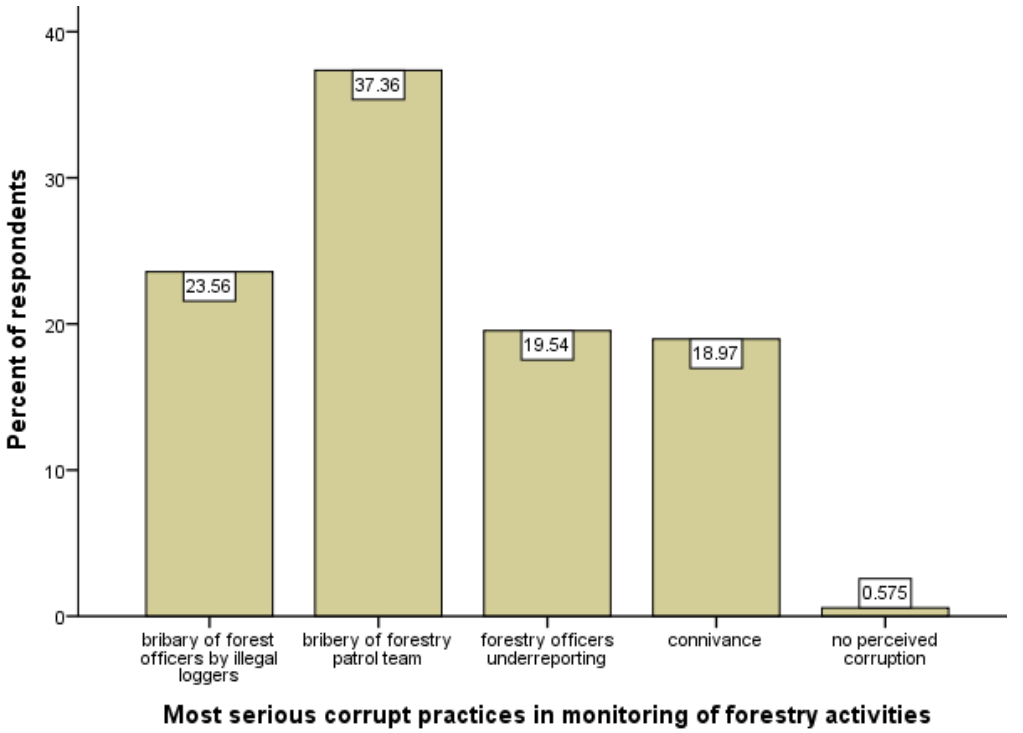


Figure 4.4 Most serious corrupt practices in monitoring that lead to deforestation and forest degradation (N = 174)

The fact that bribery of forest officers by loggers was perceived by respondents as the most serious corrupt practice links up very well with challenges seen with illegal chainsaw lumbering in Ghana. The institutional arrangements for the enforcement of the ban on illegal chainsaw lumbering in Ghana comprises of officials of the Forestry Commission, police, CEPS and Joint FSD – Military Task – Force (Marfo and Nutakor, 2009). Several recent studies (Marfo, 2004; Odoom, 2005; Adam et al. 2007) have pointed out that the enforcement of the law banning chainsaw milling in Ghana is ineffective and this was a conclusion drawn at a national expert consultation meeting in 2004 (see Nketiah et al. 2004). This observation is problematic because without effective enforcement, chainsaw milling will continue until its operation will pose real threat to the sustainability of forest resources. As an officially labelled illegal activity, it is difficult to control and bring its negative impacts down without effective enforcement. Without a clearer understanding of why enforcement has been ineffective, it is difficult to inform the policy dialogue on the subject and innovations in developing alternative options. The findings of this study is in

line with the observations of Marfo and Nutakor (2009), which identified the most important factors that have contributed to the ineffectiveness of the ban on chainsaw operations by stakeholders to be corruption on the part of district forestry officials, corruption on the part of law enforcement agencies, and lack of political will, among others.

It is important to emphasize that a major risk in the implementation of Ghana's REDD+ process associated with complexities of law enforcement will pose a huge challenge to avoided degradation interventions in most project areas. Once there is demand for illegally sawn lumber, illegal chain saw operation will continue to be a threat to the realization of REDD+ outcomes. But if the systems put in place to enforce the laws and ensure that the intended outcomes of most REDD+ project interventions will be guaranteed are perceived to be involved in complexities, then REDD+ investments stand a risk of not realizing their intended benefits, because the carbon stocks held in trees will always face a threat of emissions before the end of the intended crediting period. The focus group discussions conducted during data collection clearly brought out the gloomy fate of rosewood (*Pterocarpus erinaceus*) and *Afzelia africana* trees within the savanna landscape, and alleged how government, law enforcement institutions and traditional authorities were involved in irregularities that facilitated the removal of several volumes of these species without permit.

Invariably, the fundamental basis of REDD+ is the fact that the carbon stocks in trees will be conserved or enhanced, or where threats of degradation or deforestation are imminent, these threats will be avoided, for which reason payments will be made, or credits will be traded. If these trees cannot be protected from threats of emissions, through law enforcement, then most REDD+ projects stand a risk of not departing from their business-as-usual (BAU) pathways, and hence reducing the feasibility of implementing these projects to achieve the intended results. This is particularly true because, the value of most wood species continue to evolve, most species that used to have low economic value are now the most sought after, and this will continue to be the case in years to come. Hence trees in most REDD+ project areas will continue to face threats of exploitation, for which reason law enforcement will have to be carried out in a manner that is devoid of complexities of bribery and interference.

4.5.2 Most serious corrupt practices in reforestation, timber harvesting and permitting that lead to deforestation and forest degradation

A majority (55%) of respondents associated the most serious corrupt practices relating to reforestation to the award of contracts, followed by procurement of materials and supplies, and then payment of wages of plantation workers. On the other hand, 48% of the respondents identified connivance between forestry officers and loggers as the most serious corrupt practices relating to timber harvest, this was followed by harvesting more species than the actual allocation to loggers. Figures 4.5 and 4.6 show the most serious corrupt practices associated with reforestation and timber harvesting, respectively.

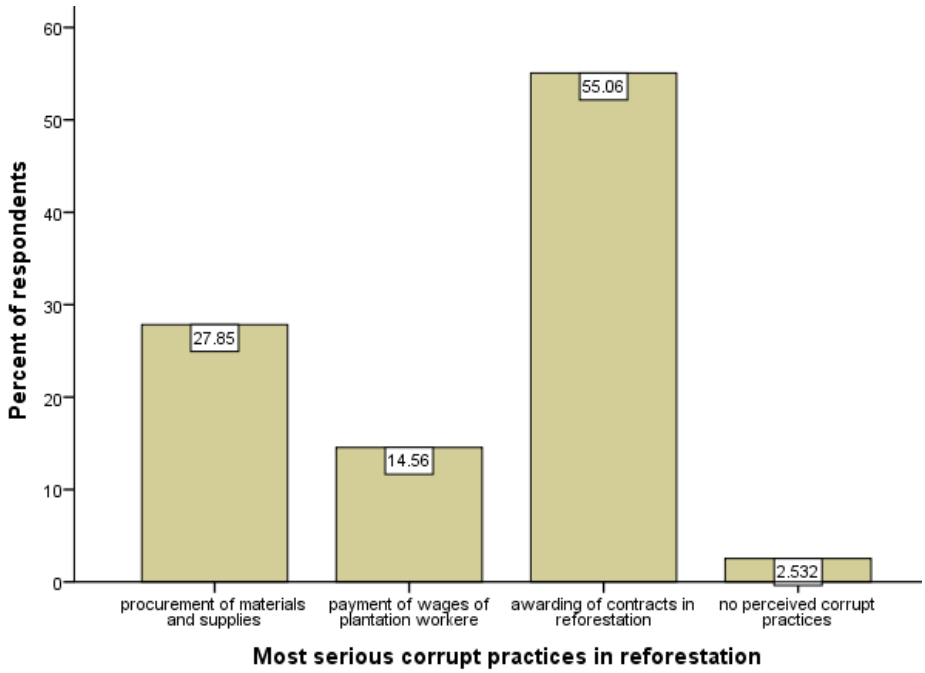


Figure 4.5 Most serious corrupt practices in reforestation that lead to deforestation and forest degradation (N = 158)

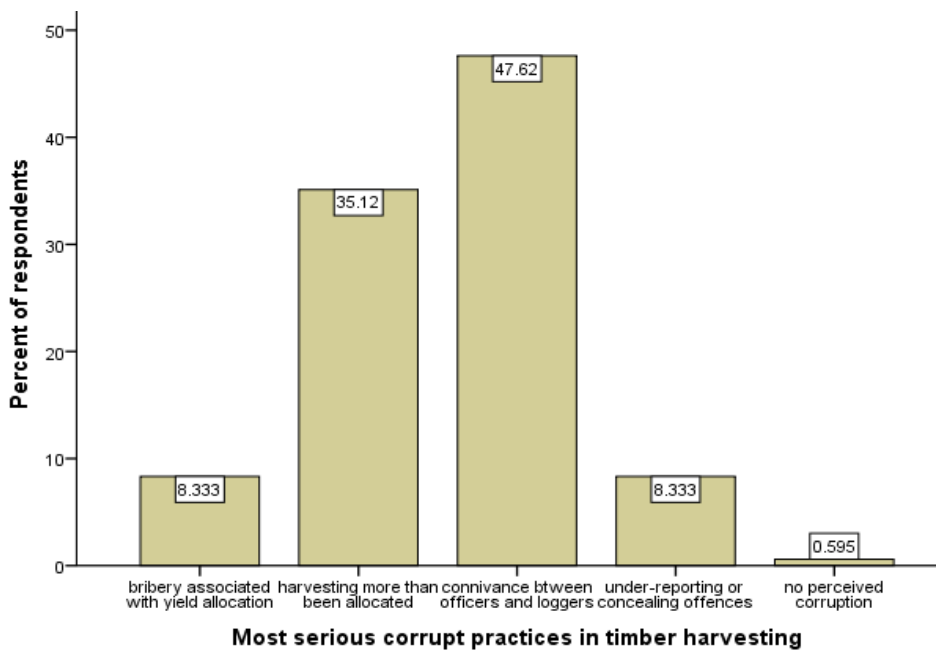


Figure 4.6 Most serious corrupt practices in timber harvesting that lead to deforestation and forest degradation (N = 168)

In exploring the most serious corrupt practices relating to permitting, 56% of the respondents identified political interference in timber rights allocation as the most important issue to consider. This was followed by bribery in timber rights allocation and nepotism in timber rights allocation (Figure 4.7).

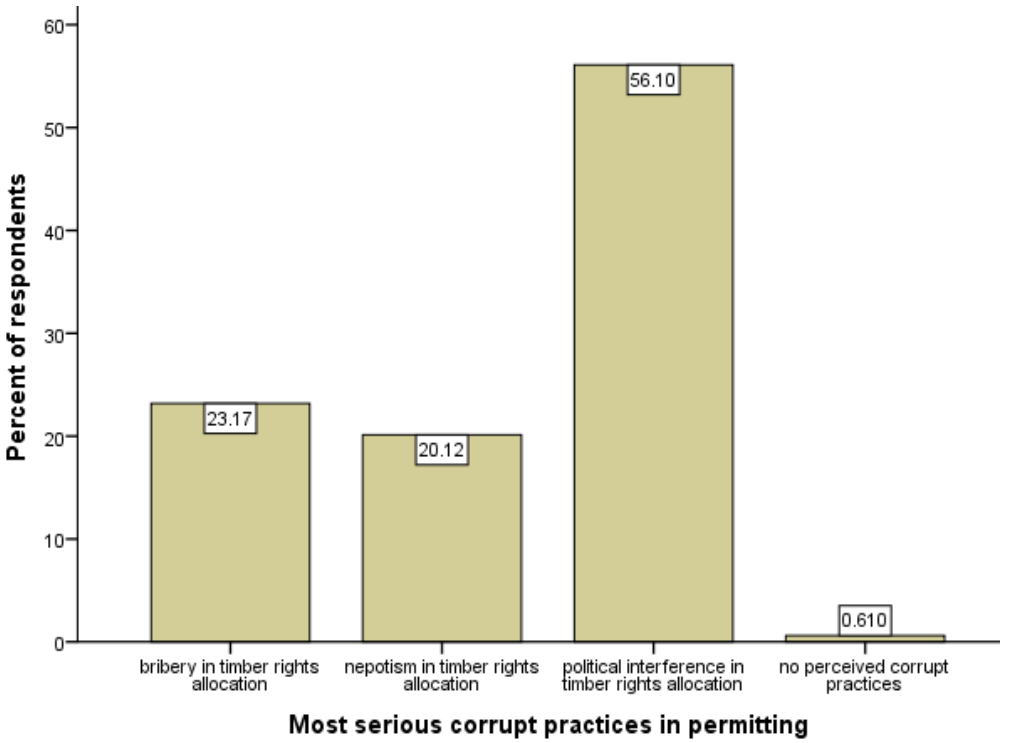


Figure 4.7 Most serious corrupt practices in permitting that lead to deforestation and forest degradation (N = 164)

Many have pointed out that REDD+ is being promoted and funded in countries where corruption has been, or continues to be, a pivotal factor in the political economy of forest use and deforestation. Accounts of deforestation based on primary research, investigations and legal trials, highlight how illicit and sometimes illegal arrangements between companies and public authorities, such as bribe payments and conflicts of interests, have contributed to destructive and short-term decision making, particularly in terms of providing access and ownership rights to those involved in logging (Standing, 2012). Clearly, the most important indicator that this study provides for Ghana's REDD+ process relates to the fact that in taking steps to implement sustainable forest management or improved forest management as a REDD+ intervention, there are risks associated with the fact that connivance between forestry officials and logging companies could hamper the gains that are being sought beyond the BAU. But also, a major REDD+ intervention that is most likely to be implemented in off-reserve areas within the forest landscape is forest carbon stocks enhancement. Thus, procurement issues relating to reforestation interventions and enhancements could be associated with corruption risks.

In order to carry out forestry operations, many different approvals are required. Each time there is a requirement for an official to issue a permit or authorization, this creates an opportunity for a corrupt action (Tanzi 1998). Overly complex laws also create more opportunities for petty corruption and may encourage companies to try and 'cut corners' rather than comply with an onerous system of rules, regulations and permissions. Related to this, in some countries forestry legislation is outdated or inadequate. Again, this can add to the likelihood of corrupt or illegal activities (Callister, 1999).

Increasingly, the political economy of the timber sector has been noted to be one of the major themes that has significant inclination towards corruption risks. In identifying political interference in timber rights allocation as the most serious corruption risks, respondents are perceiving a clear fact that politicians continue to wade into technical issues in the forestry sector, but also, the discretionary allocation of timber rights in Ghana (Lund et al., 2013) also present opportunities to perceive corruption risks that could pose challenges to REDD+. In a study by Lund et al., (2013) on the political economy of timber governance in Ghana, they noted that the characteristics of Ghanaian forest governance and the underlying causes and the resulting patterns of timber exploitation constitute a challenge to FLEGT in countering illegal logging and promoting the sustainability of tropical forests. This is because the governance regime has served the entrenched interests of an economic and political elite in the exploitation of timber in Ghana. This elite has subsequently and with considerable success resisted any attempts at reforms that could threaten its favourable position. Given that efforts have been made to use the FLEGT process to inform some of the governance needs of REDD+, the observation by Lund et al., (2013) presents limitations in forest governance that has implications for REDD+.

Finally, in understanding respondents perception that political interference in timber rights allocation could be the most serious corruption risk in the forestry sector, Lund et al., (2013) made observations which suggest that timber rights are allocated in exchange for payments and/or political support, e.g., in connection with election campaigns. They further intimated that the large number of short-term timber rights allocated to firms with no track record in the forestry sector may be explained as rewards, possibly for political support, that may be turned into cash through joint ventures with or outright sale to active timber companies.

4.5.3 Most serious corrupt practices in benefit sharing, Social Responsibility Agreement (SRA) negotiations and securing community consent that lead to deforestation and forest degradation

Respondents perceived the most serious corrupt practice in relation to benefit sharing to be inappropriate allocation and disbursement of forest revenue (52% of respondents). This was followed by underreporting of forest revenue. On the other hand, the most serious corrupt practice in relation to social responsibility negotiations related to non-adherence to

5. Since the enactment of competitive bidding on April 23, 2003, only six of 50 long-term contracts had actually been allocated through competitive bidding. The remaining 44 had been allocated administratively as had all other long-term contracts before 2005. The short-term timber rights over 1.4 million ha were allocated in the form of Timber Utilization Permits (TUPs) and Salvage Felling Permits (SFPs). Both of these are meant for a specified (limited) number of trees. TUPs are intended for district assemblies, town committees, rural community groups and NGOs for social and community purposes. SFPs are issued for the salvage of timber trees from smaller areas undergoing development, such as road construction. The data show that all TUPs — 124 in total — have been granted to timber firms, not community groups. Further, all TUPs have been granted for large tracts of forest — an average of 31.7 km2 — and not a specified number of trees. Likewise, all 448 SFPs, the size of which averaged 22.9 km2, had been allocated to companies.

the SRA procedure (52%), which was followed by misappropriation of SRA funds by community leaders (42%). However, with regard to most serious corrupt practices relating to securing community consent that lead to deforestation and forest degradation, 52% of the respondents perceived connivance of community members with chainsaw operators to harvest trees illegally to be the most serious corrupt practice. This was followed by connivance of timber companies with forestry officials to harvest trees on farmlands illegally (31%), and connivance of community members with timber companies to harvest trees on farmlands illegally (13%). Figures 4.8, 4.9 and 4.10 show the most serious corrupt practices in benefit sharing, SRA negotiations and securing community consent that may lead to deforestation and forest degradation.

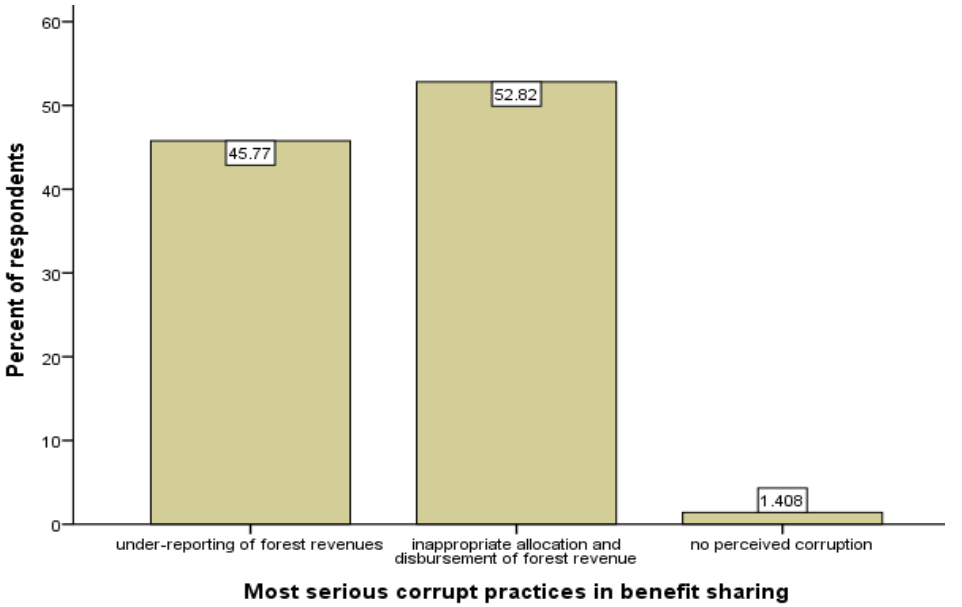


Figure 4.8 Most serious corrupt practices in benefit sharing that lead to deforestation and forest degradation (N = 142)

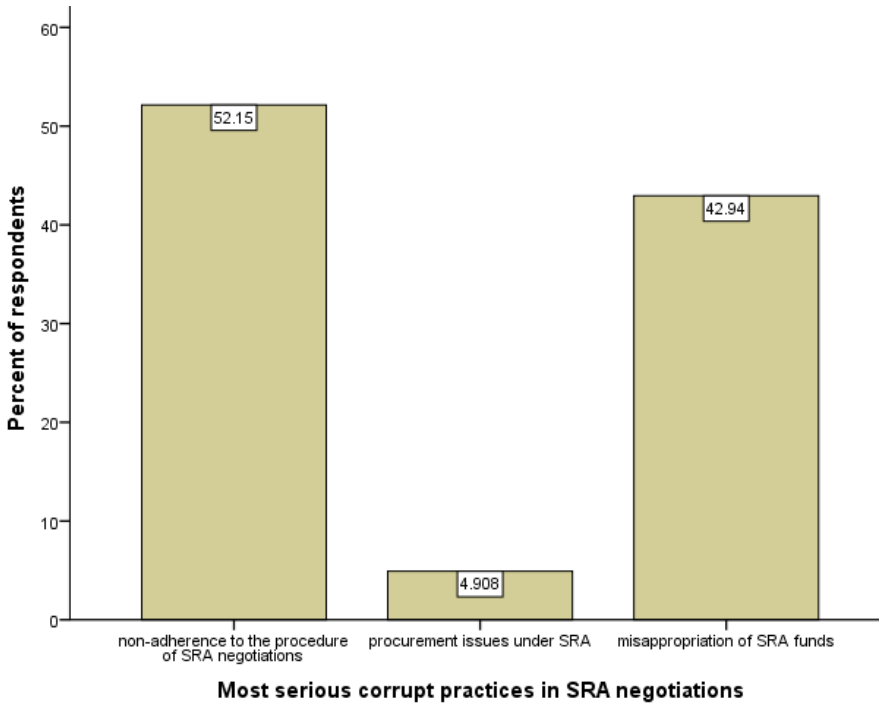


Figure 4.9 Most serious corrupt practices in SRA negotiations that lead to deforestation and forest degradation (N = 163)

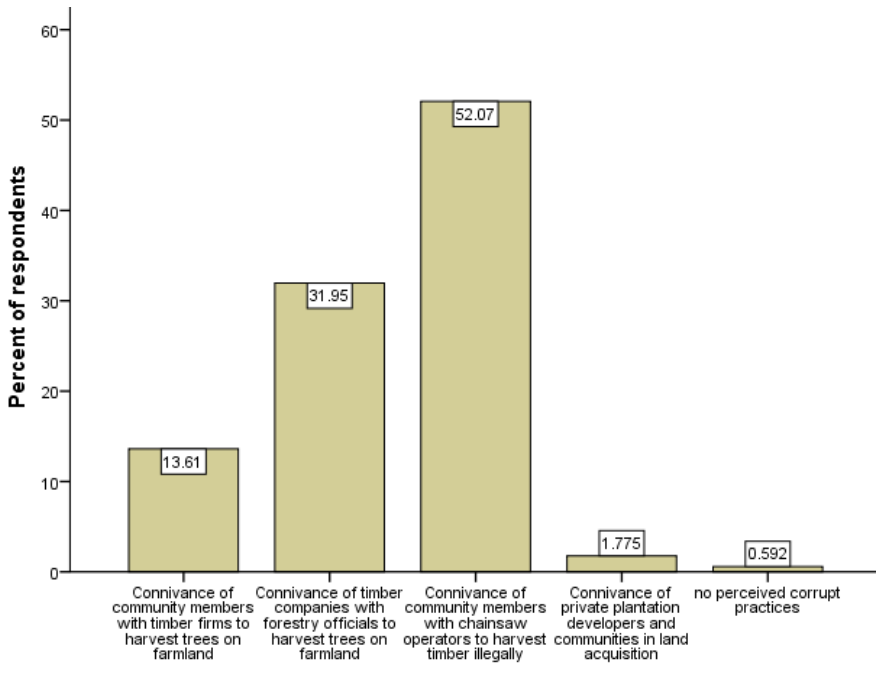


Figure 4.10 Most serious corrupt practices in securing community consent that lead to deforestation and forest degradation (N= 169)

Since very little public revenue from timber exploitation ever reaches rural areas, let alone the general rural population, timber's main direct contribution to rural livelihoods may thus come from the Social Responsibility Agreements that timber companies must draw up with affected rural communities. Under these agreements, companies provide services equaling 5% of stumpage fee revenue. Communities also benefit from informal payments from chainsaw operators and companies (Lund et al., 2013). Studies indicate that the rules governing consent by and benefits to rural communities in relation to on-reserve logging are not followed consistently (Ayine 2008; Lartey 2009). Further, in relation to off-reserve logging, the rights of farmers to give consent and negotiate compensation for on-farm logging damages to crops are grossly violated by timber companies. This gives farmers strong incentives to collude with illegal chainsaw operators, with whom they strike better deals for the (illegal) sale of the on-farm timber trees (Hansen 2011).

In a study by Acheampong and Marfo (2011), 80% of respondents (chainsaw operators) indicated that they contact farmers to get access to trees. This aligns very well with the perception of respondents of this study, where the most serious corruption risk is associated with connivance between community members and illegal chainsaw operators. Based on the fact that naturally occurring trees are vested in the state, and thus, its exploitation can only be done by legally permitted agents, the prevalence of this practice is an indication that the security and permanence of most off-reserve trees will face a threat of exploitation under a potential REDD+ intervention, once such trees occur on farmlands. It is a fact that most often, timber contractors who do off-reserve logging destroy the crops of farmers without paying compensation or seeking the consent of the farmers. Therefore, the most logical things farmers do, is to kill the trees to avoid loggers, or allow chainsaw operators to harvest the trees, where they are assured of some level of returns. Clearly, there is the need to further engage community members on the need to respect the laws, but importantly, the reasons accounting for the connivance should also be addressed.

4.5.4 Most serious corrupt practices in employment of forest workers that lead to deforestation and forest degradation

Nepotism was perceived to be the most serious corrupt practice relating to employment of forest workers (42% of respondents). This was followed by political and traditional authority interference in recruitment (34%) and then recruitment officers taking bribe from job seekers (15%). Figure 4.11 illustrates the most serious corrupt practices in employment. For instance, some respondents alleged and made reference to the fact that recruitment in the government sector has become very difficult, hence the "whom you know" cliché is most likely to characterize recruitment processes. But increasingly, the way politicians influence recruitment activities by presenting their cronies and followers for employment is one major issue some other respondents observed to be the corruption challenges associated with employment. Ultimately, the major issue with nepotism and interference is the fact that systems that are set up to ensure fairness in recruitment to ensure that the most competent personnel are employed to perform tasks will be compromised.

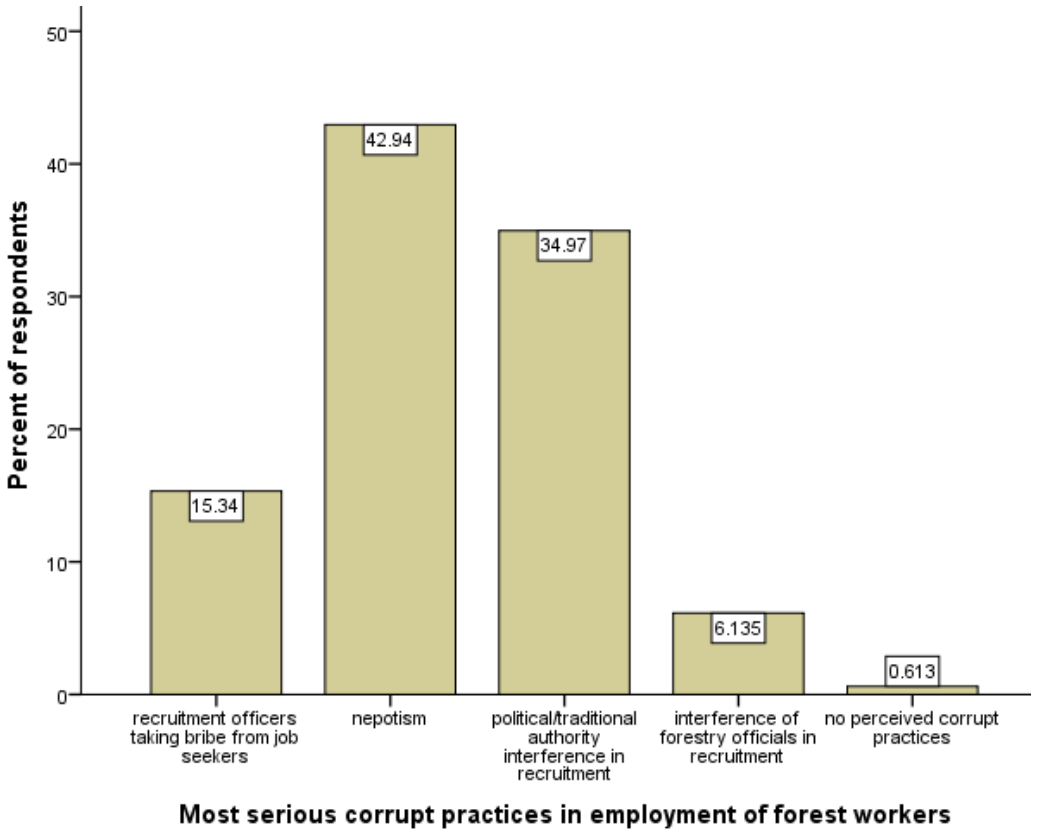


Figure 4.11 Most serious corrupt practices in employment of forest workers that lead to deforestation and forest degradation (N = 163)

4.5.5 Most serious corrupt practices in funds allocation and disbursement that lead to deforestation and forest degradation

The most serious corrupt practice in fund allocation and disbursement that lead to deforestation and forest degradation was perceived by respondents to be mis-application of funds due to personal interest (59% of respondents). This was followed by embezzlement of funds (38%). An illustration of this is presented in figure 4.12. A further engagements with some of the respondents showed that, between embezzlement and misapplication of funds due to personal interest, the former is relatively least likely to occur due to the fact that, the auditing systems will possibly uncover such acts, but the later could be difficult to prove, unless there is a clear linkage of personal interest, which most often do not come out.

Invariably, the fact that respondents perceived misapplication of fund and embezzlement as the most serious corruption practices indicates that in the execution of REDD+ projects it is possible that personal interests could influence the application of funds for REDD+ activities, hence the need for systems to be strengthened to overcome these challenges.

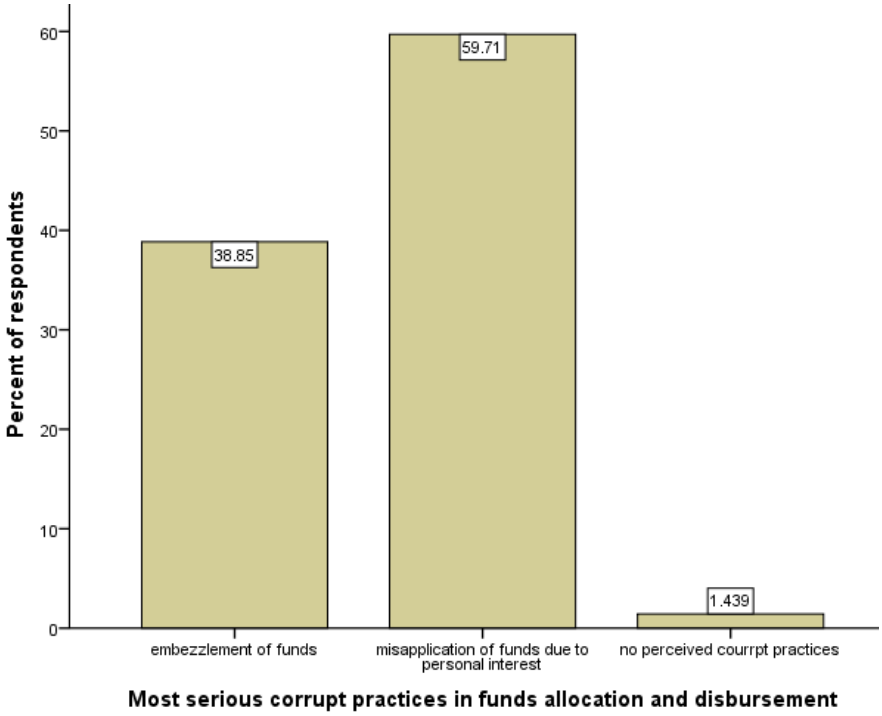


Figure 4.12 Most serious corrupt practices in funds allocation and disbursement that lead to deforestation and forest degradation (N = 139)

4.6. REDD+ corruption risk analysis

This component of the report focuses on risk indicators that could hamper the progress and feasibility of REDD+ interventions. Risk analysis is a critical component of any REDD+ project. There are risks factors that are associated with internal issues and others that are associated with external issues, but ultimately, the intention of risk analysis in REDD+ is to highlight the extent to which mitigation interventions could be influenced by other factors, and thus, hampering the realization of the ultimate goal of the project. These could be due to non-permanence, leakage, or additionality risks etc or a combination of all.

For instance, Ghana is making progress towards the implementation of a landscape REDD+ program through the ERP. One of the key risk analysis that is conducted for such projects is political and governance (PG) risk analysis (VCS, 2013). This risk issue addresses general political risk, rule of law and overall governance (ie, it does not specifically relate to forest governance). Which includes the risk that governance issues may result in a reversal, for example where government accountability, effectiveness or rule of law is weak, corruption is high etc. This section therefore presents pointers relating to corruption risks that could provide useful information for Ghana's REDD+ processes.

4.6.1 The likelihood of occurrence of potential corrupt activities that could impact the implementation of REDD+

The likelihood of occurrence of potential corrupt activities that could negatively affect the implantation of REDD+ projects was studied under four broad themes as provided in (Transparency International, 2012), namely conduct and attitude; performance management/service delivery; financial and economic flows; and procurement management. Specific corrupt activities/issues were examined under each theme. Essentially, the respondents were asked to assign a likelihood score to the corrupt activities under each theme using the following scale:

1. Extremely unlikely – highly impossible to occur
2. Unlikely – possible, but does not occur
3. Neutral – not sure whether it happens
4. Likely – possible to occur
5. Extremely likely – highly possible to occur

Table 4.6 and Figures 4.13 to 4.16 show the results of the likelihood scoring exercise. In order to improve the understanding of the graphs and for clarity, the corrupt activities that were examined under each theme were assigned letters (as shown in Table 4.6) to make the figures less clumsy.

Table 4.6 The likelihood of occurrence of potential corrupt activities that could impact the implementation of REDD+ (N = 180 in all cases)

Key	Potential corrupt activities	Likelihood of occurrence (% of respondents)					
		EU	U	N	L	EL	NR
	(a) Conduct and Attitude						
A	Politicians influencing the issuance of permits to accommodate friends, receive commissions or as owners of businesses.	1.7	3.9	4.4	27.2	58.3	4.4
B	Manipulation, pressure and interference of politicians in policy-making and implementation.	0.6	6.7	15.0	42.2	29.4	6.1
C	Interpretation of forestry laws and policies to favor vested interests.	1.7	12.2	25.0	45.6	9.4	6.1
D	Misleading or fraudulent claims on carbon rights.	3.3	8.9	42.8	27.8	5.6	11.7
E	Abuse of discretion with regard to whom projects/consultancies will be awarded.	1.1	5.6	17.2	51.7	15.6	8.9
F	Forged permits, contracts and plans.	6.7	21.1	15.0	30.0	21.7	5.6
G	Implementers of REDD-Plus activities offered bribes to overlook fraudulent reporting on reforestation, deforestation estimates and similar forest-related activities.	6.1	13.9	33.9	31.7	5.0	9.4

6. These are clear guidance that was adopted in line with the general methodological guidance for conducting corruption risk analysis. The responses from the initial stakeholder engagement which was conducted in May in Accra were grouped under each of these themes.

H	Inappropriate validation of REDD+ projects.	5.0	13.3	31.7	33.9	6.7	9.4
	(b) Performance Management/Service Delivery						
I	Personal use of vehicle/s and other equipment not in relation to REDD+ work.	3.3	6.7	12.8	37.2	32.8	7.2
J	Implementers of REDD+ activities fraudulently double counting and reporting REDD+ activities	4.4	13.3	33.9	34.4	2.8	11.1
K	Implementation of REDD+ activities producing fraudulent resource inventories and performance reporting, including survival rates of reforestation efforts.	3.3	15.0	32.2	33.9	3.3	12.2
L	Manipulation of carbon and non-carbon reporting.	3.3	8.9	42.8	28.9	3.3	12.8
M	Favoritism in the resolution of grievances and conflicts involving REDD+ programs and projects.	1.7	8.9	16.7	48.3	15.6	8.9
N	Abuse of discretion in the selection of personnel to be sent for trainings (e.g. travels abroad) i.e. improper selection of persons to be capacitated.	1.7	8.3	11.7	45.6	26.1	6.7
	(c) Financial and Economic flows						
O	Diversion of funds.	2.8	5.0	16.1	35.0	33.3	7.8
P	Infrequent financial reporting.	2.2	8.3	17.8	54.4	7.2	10.0
Q	Misappropriation of funds.	1.7	5.6	15.6	41.7	27.8	7.8
R	Under-reporting of forest revenues.	1.1	8.9	13.3	51.7	15.6	9.4
S	Inappropriate allocation and disbursement of forest revenue to stakeholders.	1.7	7.8	18.9	48.3	14.4	8.9
T	Presenting false receipts with bloated amounts on expenditure.	1.7	11.7	11.7	37.8	28.9	8.3
U	Poor record keeping to track the flow of REDD+ finance.	2.2	5.6	19.4	50.6	12.8	9.4
V	Inadequate control mechanisms to guide fund allocation.	2.2	9.4	26.7	44.4	8.9	8.3
W	Inadequate access to information on fund application.	1.7	10.0	24.4	44.4	11.1	8.3
	(d) Procurement Management						
X	Overpricing of equipment and supplies.	1.7	5.6	11.1	51.7	19.4	10.6
Y	Collusion (of politicians, investors and REDD+ implementers) in the bidding or approval of contracts.	2.8	6.1	17.8	39.4	23.9	10.0

i. Conduct and attitude

A careful observation of Table 4.6 and Figure 4.13 shows that most of the corrupt issues studied under conduct and attitude were perceived by majority of the respondents to be likely, except the components that relates to politicians influencing the issuance of permits to accommodate friends, receive commissions or as owners of businesses which was perceived by respondents to be extremely likely ("A", 58% of respondents). With regards to manipulation, pressure and interference of politicians in policy-making and implementation, 29% of the respondents perceived it to be extremely likely, while 7% said that it was unlikely. For forged permits, contracts and plans 22% of the respondents indicated that it is extremely likely while 21% perceived it to be unlikely. In relation to misleading or fraudulent claims on carbon rights, the majority (43%) of the respondents were neutral (Figure 4.13).

For most respondents, there is so much political interference in most sectors of the Ghanaian economy that could extend to permitting. Some respondents alleged that major political players are engaged in the timber industry, mostly as businessmen. Hence there is a high tendency for them to influence the permitting regime to benefit their business interests. The clear message from respondents is the fact that politicians could influence the permitting regime in the forestry sector. In terms of REDD+ implementation, systems should be put in place to ensure that laid down procedures can be followed. The worry is that risks of political influence in the permitting regime could result in wrong doing that could hold serious implications for deforestation and forest degradation, and ultimately affecting the intended gains of REDD+ projects.

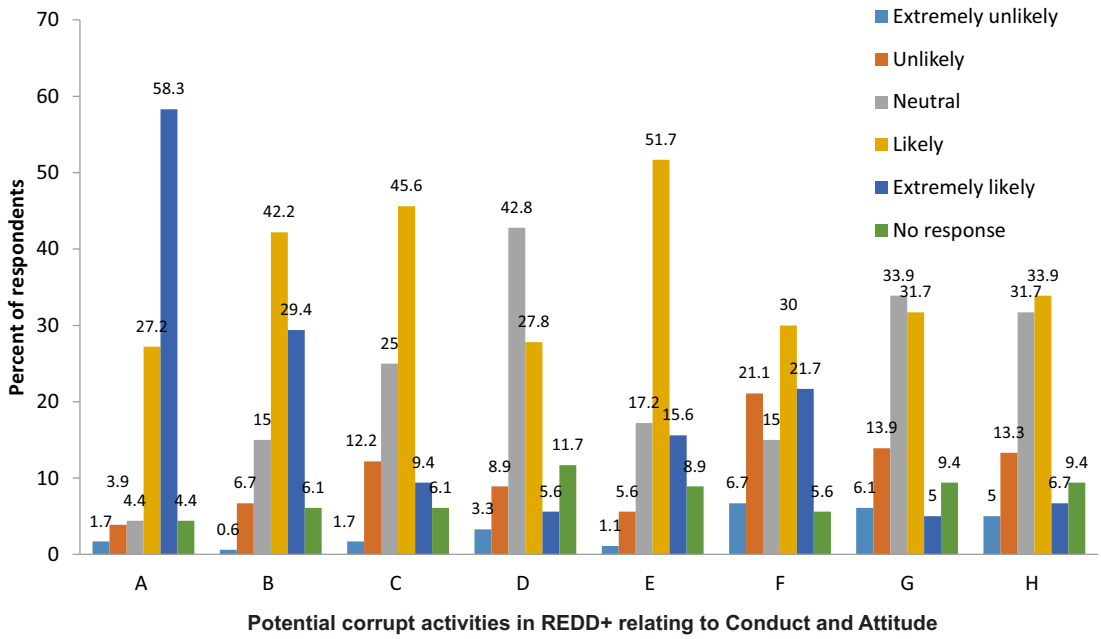


Figure 4.13 The likelihood of occurrence of potential corrupt activities that could impact the implementation of REDD+ under conduct and attitude (N = 180 in all cases

ii. Performance management/ service delivery

The most interesting observation under this theme is the fact that all the corrupt activities, except manipulation of carbon and non-carbon reporting, were perceived by the majority of the respondents to be likely. Thus respondent perceived the possibility of all the issues happening during the implementation of REDD+ project. It is worthy of note that, only a few of the respondents indicated that the issues are unlikely to happen.

The majority of the respondents were neutral to the possibility of "manipulation of carbon and non-carbon reporting" occurring. This could mean that most participants percieved the area of carbon reporting to be an area that is not fully understood, but it is also a fact that once the issue is not fully undertood, the level of appreciation could be minimal. This is particularly the case for most of the respondents in this section. Unlike the other themes, the area of carbon reporting is not very clear, given also the fact that most of the respondents have no experience with implementation of carbon projects, hence the safest approach is to sit on the fence, rather presenting information that he or she is not sure about. Figure 4.14 shows the likelihood of occurrence of potential corrupt activities that could impact the implementation of REDD+ under performance management/service delivery.

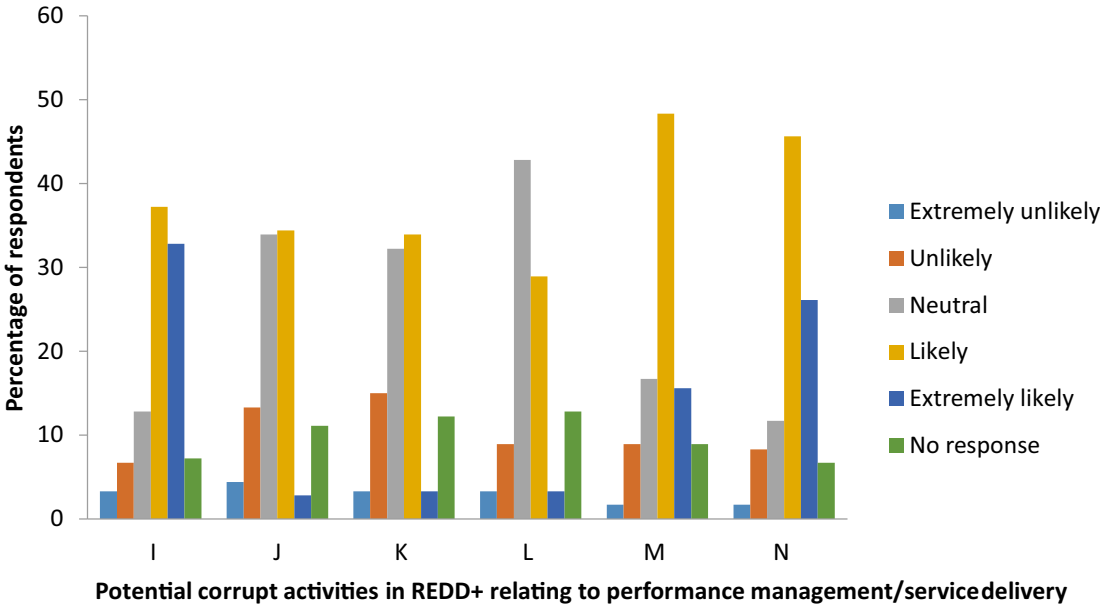


Figure 4.14 The likelihood of occurrence of potential corrupt activities that could impact the implementation of REDD+ under performance management/service delivery (N = 180 in all cases)

iii. Financial and economic flows

All the component issues under the financial and economic flows were perceived by majority of the respondents to be likely. But interestingly, diversion of funds (O) was perceived by nearly equal number of respondents to be both "likely" (35% of respondents) and "extremely likely" (33% of respondent). In spite of the fact that the majority of the

respondents perceived diversion of funds to be likely, the high number of respondents that also indicated that it is extremely likely makes it worth noting for attention. For most of the respondents who scored likely for diversion of funds, the major reason underlying their choice was the fact that as humans and based on the fact that there has been news reports of diversion of funds, it is a possible option. But the others who scored extremely likely felt financial prudence in most institutions have attracted a lot of attention, hence informing their score.

As the only question that almost had a split decision in terms of the score for likely and extremely likely, it is important to pay some more attention to it, because a fundamental basis of REDD+ is to attract financial flow into rural areas to contribute to livelihood improvement. If funds are likely to be diverted, then ultimately, the intended goals for the implementation of the project cannot be achieved. Thus, the findings in this section presents important pointers to strengthen the financial auditing systems and enforcement o effective due diligence mechanisms to safeguard financial investments for the implementation of REDD+ projects.

Figure 4.15 shows the likelihood of occurrence of potential corrupt activities that could impact the implementation of REDD+ under financial and economic flows.

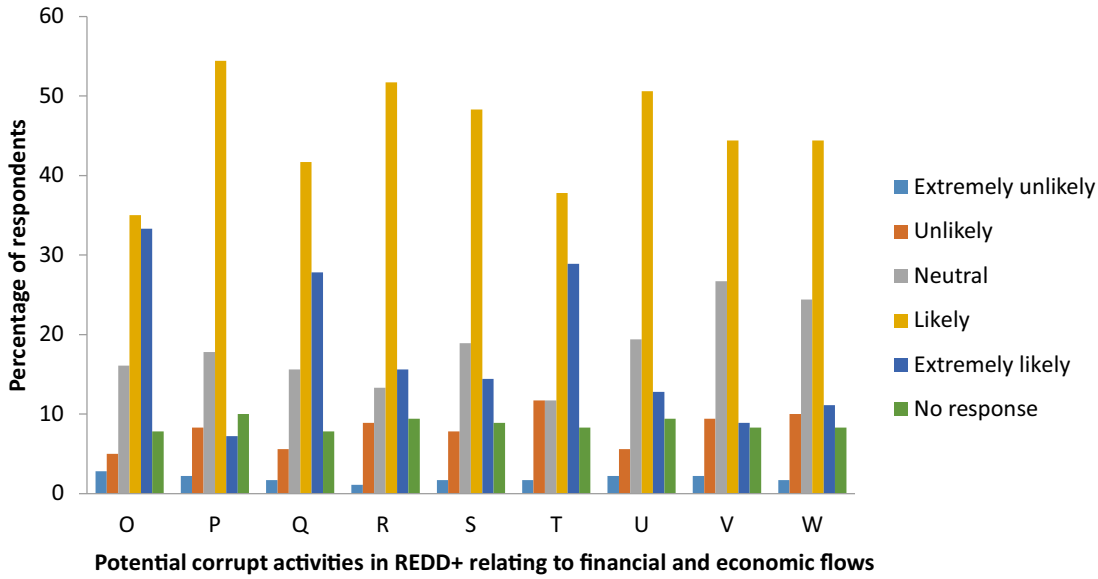


Figure 4.15. The likelihood of occurrence of potential corrupt activities that could impact the implementation of REDD+ under financial and economic flows (N = 180 in all cases)

iv. Procurement management

In a similar trend as the others, majority of the respondents assigned "likely" to the occurrence of most of the issues under the theme of procurement management. For most respondents, though there are laid down procurement regulations and processes, there is always a loophole that can be exploited, be it in sole sourcing or competitive bidding. In one

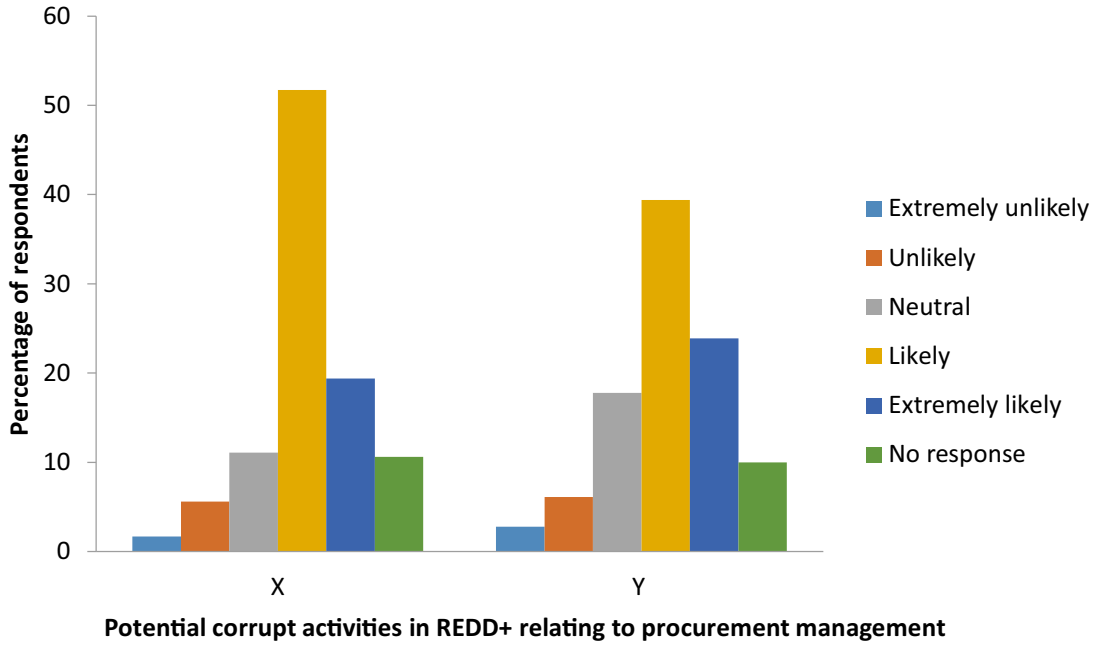


Figure 4.16 The likelihood of occurrence of potential corrupt activities that could impact the implementation of REDD+ under procurement management (N = 180 in all cases)

4.6.2 Likelihood of forestry sector actors to commit corrupt activities in relation to REDD+

Beyond the issues and the potential corruption activities that could hold implications for deforestation and forest degradation are the actors involved in the implementation of REDD+. Figure 4.17 and Table 4.7 present the likelihood of forestry sector actors to engage in corrupt practices in relation to REDD+. Respondents of the questionnaire clearly perceived politicians and law enforcement agents to be the actors who are most likely to commit corrupt practices. As a matter of fact, they were the only actors who were scored by majority of the respondents to have "extremely likely" potential of committing corrupt practices. The rest of the actors were perceived by majority of respondents to have a "likely" potential of committing corrupt practices, except research and academia, where majority of the respondents could not provide any response, basically because they are not known to have had concerns related to corrupt acts, and thus the respondents may not want to pass opinions on them. But also, traditional authorities, private sector, national and local government personnel were also perceived to be likely to commit corrupt acts. This could be because, as technocrats and leaders, they wield powers that could be used to commit corrupt acts. Traditional authorities for instance are known to influence technical personnel to exploit timber resources for their interest, sometime commercially, as was alleged by some key informants.

A further interrogation of the respondents showed that the highest number of respondents perceived politicians to be most likely to be corrupt because of the tremendous power they hold over technical experts within the forestry sector. As one key informant alleged, "politicians who are themselves operatives in the timber business have mostly had their way, to the extent of influencing laid down procedures to satisfy their interests, in some instances, technical personnel are even threatened with transfers, if they fail to go along with acts that favor the interests of the politician but clearly violates technical procedure." The clear implication of this is the fact that policy level decision making and its subsequent implementation has a risk of being influenced in a way that could hamper REDD+ implementation.

The implications of a corrupt law enforcement agent in a REDD+ implementation regime is very much contrary to efforts and intentions of emissions reductions relating to deforestation and forest degradation. Definitely, once there is demand for wood, there will be threats of exploitation of timber in many ways. However, the fact that deterrent measures exist could prevent or reduce the threat of illegal exploitation of wood. There is therefore the need for systems to be put in place to ensure that investments that are being made in the cocoa landscape, in terms of tree planting, and many others in the savanna landscape as well as forests, could be protected from illegal activities. Beyond monitoring, perpetrators of illegal activities should be arrested and prosecuted and appropriate sanctions meted out to them. But if this cannot be guaranteed, then Ghana will struggle to ensure effectiveness, efficiency and equity of most REDD+ interventions.

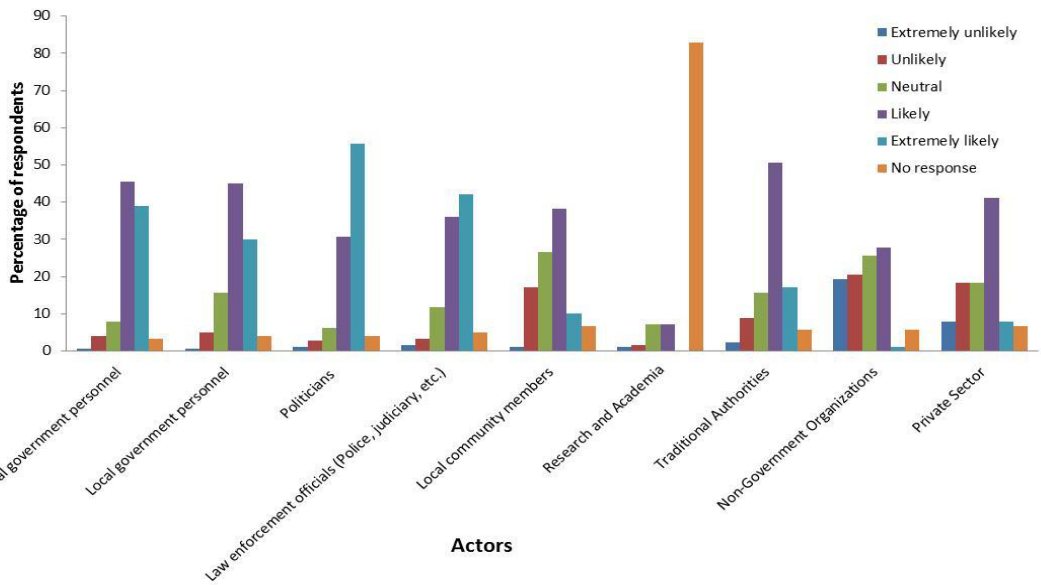


Figure 4.17 The likelihood of forestry actors to engage in corrupt practices in relation to REDD+

Table 4.7 The likelihood of forestry actors to engage in corrupt practices in relation to REDD+

Actors	Likelihood to commit corrupt activities in relation to REDD+ (% of respondents)					
	EU	U	N	L	EL	NR
National government personnel	0.6	3.9	7.8	45.6	38.9	3.3
Local government personnel	0.6	5.0	15.6	45.0	30.0	3.9
Politicians	1.1	2.8	6.1	30.6	55.6	3.9
Law enforcement officials (Police, judiciary, etc.)	1.7	3.3	11.7	36.1	42.2	5.0
Local community members	1.1	17.2	26.7	38.3	10.0	6.7
Research and Academia	1.1	1.7	7.2	7.2	0	82.8
Traditional Authorities	2.2	8.9	15.6	50.6	17.2	5.6
Non-Government Organizations	19.4	20.6	25.6	27.8	1.1	5.6
Private Sector	7.8	18.3	18.3	41.1	7.8	6.7

EU = extremely unlikely; U = unlikely; N = neutral; L = Likely; EL = extremely likely; NR = no response/undecided

4.6.3 Impact of corrupt activities in the forestry sector

As was done for the likelihood of corrupt practices occurring, the potential impacts of these corrupt activities in the forestry sector were also explored by respondents. The respondents were asked to assign an impact score to the corrupt activities using the following scale:

1. No impact – no effect on society
2. Little impact – if stopped society will recover rapidly
3. High impact – even if corrected, society will suffer for some time.
4. Very high impact – society undermined irreparably.

Impacts on society was understood across three dimensions: economic (for example loss of revenues for local and indigenous communities), social (for example undermined trust, weakened governance), or environmental (for example loss of efficiency in reducing emissions, loss of biodiversity).

The potential impacts of the various corrupt practices were examined under four broad themes. These were conduct and attitude, performance management/ service delivery, financial and economic flows, and procurement management. In order to improve the understanding of the graphs and for clarity, the corrupt activities that were examined under each theme were assigned letters (as shown in Table 4.8) to make the figures less clumsy

Table 4.8 and Figures 4.18 to 4.21 illustrate detailed responses given by respondents on the impacts of the various potential corrupt practices.

Table 4.8 Impact of corrupt activities in the forestry sector (N = 180)

Key	Potential corrupt activities	Impact scores (% of respondents)				
		NI	LI	HI	VHI	NR
	(a) Conduct and Attitude					
A	Politicians influencing the issuance of permits to accommodate friends, receive commissions or as owners of businesses.	0.6	7.2	28.3	57.2	6.7
B	Manipulation, pressure and interference of politicians in policy-making and implementation.	1.1	12.2	37.2	42.8	6.7
C	Interpretation of forestry laws and policies to favor vested interests.	5.6	16.1	40.6	30.0	7.8
D	Misleading or fraudulent claims on carbon rights.	5.0	27.2	38.9	21.1	7.8
E	Abuse of discretion with regard to whom projects/consultancies will be awarded.	1.1	18.9	42.2	29.4	8.3
F	Forged permits, contracts and plans.	1.1	8.3	28.9	53.3	8.3
G	Implementers of REDD-Plus activities offered bribes to overlook fraudulent reporting on reforestation, deforestation estimates and similar forest-related activities.	3.3	21.1	36.1	30.0	9.4
H	Inappropriate validation of REDD+ projects.	4.4	20.0	35.0	30.6	10.0
	(**b) Performance Management/Service Delivery**					
I	Personal use of vehicle/s and other equipment not in relation to REDD+ work.	6.7	23.9	25.6	32.8	11.1
J	Implementers of REDD+ activities fraudulently double counting and reporting REDD+ activities	4.4	18.9	40.0	25.6	11.1
K	Implementation of REDD+ activities producing fraudulent resource inventories and performance reporting, including survival rates of reforestation efforts.	6.1	18.9	31.7	30.6	12.8
L	Manipulation of carbon and non-carbon reporting.	2.8	20.0	34.4	29.4	13.3
M	Favouritism in the resolution of grievances and conflicts involving REDD+ programs and projects.	1.1	13.9	38.9	33.9	12.2
N	Abuse of discretion in the selection of personnel to be sent for trainings (e.g. travels abroad) i.e. improper selection of persons to be capacitated.	1.1	15.0	36.7	36.1	11.1
	(c) Financial and Economic flows					
O	Diversion of funds.	0.6	7.8	15.0	67.2	9.4
P	Infrequent financial reporting.	1.1	17.2	43.9	26.1	11.7
Q	Misappropriation of funds.	2.8	5.0	22.8	58.9	10.6
R	Under-reporting of forest revenues.	0.6	11.1	40.6	37.8	10.0
S	Inappropriate allocation and disbursement of forest revenue to stakeholders.	2.8	12.8	41.7	32.8	10.0
T	Presenting false receipts with bloated amounts on expenditure.	1.7	6.1	25.6	55.6	11.1

U	Poor record keeping to track the flow of REDD+ finance.	1.7	12.2	45.0	30.6	10.6
V	Inadequate control mechanisms to guide fund allocation.	3.9	6.7	51.7	27.2	10.6
W	Inadequate access to information on fund application.	3.9	18.3	45.0	22.8	10.0
	(d) Procurement Management					
X	Overpricing of equipment and supplies.	1.1	7.8	28.9	51.7	10.6
Y	Collusion (of politicians, investors and REDD+ implementers) in the bidding or approval of contracts.	2.8	12.2	27.2	48.9	8.9

Note: NI = No Impact; LI = Little Impact; HI = High Impact; VHI = Very High Impact

i. Conduct and Attitude

The perception of the respondents on the impacts of the various corrupt activities relating to conduct and attitude was mostly "high impact". However, Politicians influencing the issuance of permits to accommodate friends, receive commissions or as owners of businesses" (A), manipulation, pressure and interference of politicians in policy-making and implementation (B), and forged permits, contracts and plans, (F) were assigned "very high impact" by the majority of respondents (Figure 4.18).

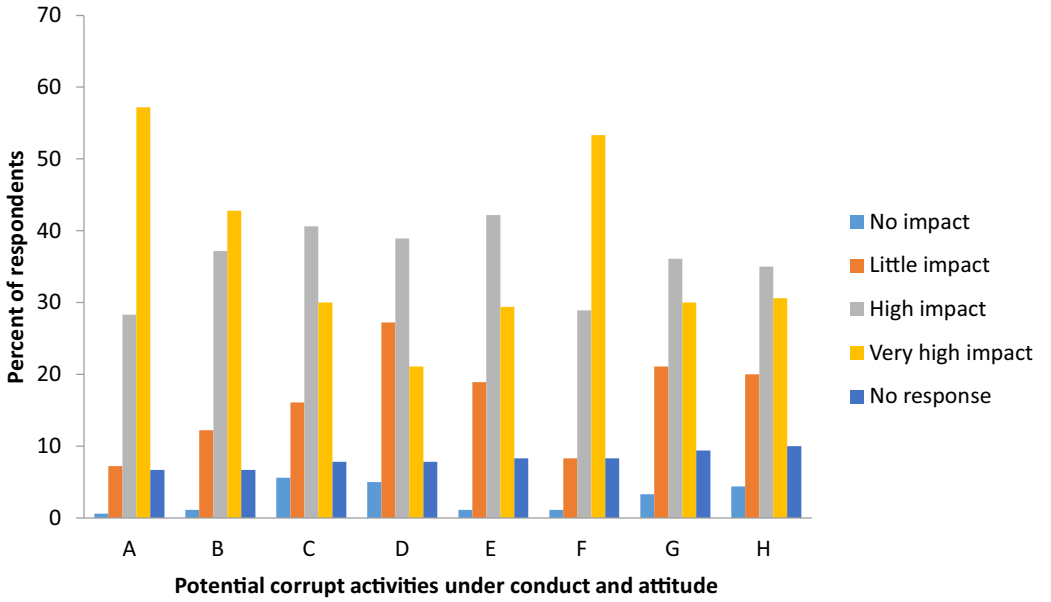


Figure 4.18 Impact score of corrupt practices relating to conduct and attitude

ii. Performance Management/Service Delivery

The impact score of issues relating to this theme largely revolved around high impact and very high impact. At a more disaggregated level, "personal use of vehicle/s and other equipment not in relation to REDD+ work" was assigned "very high impact" by the

majority of respondents, while the rest were assigned "high impact". However, "abuse of discretion in the selection of personnel to be sent for trainings (i.e. improper selection of persons to be capacitated)" and "implementation of REDD+ activities producing fraudulent resource inventories and performance reporting" were both perceived by nearly equal numbers of respondents to have both "high impact "and "very high impact" (Figure 4.19).

The use of vehicles and other equipment not in relation to REDD+ work has implication for the delivery of activities relating to the implementation of REDD+. Given that REDD+ project implementation involves a lot of movement and engagements, the use of vehicles for other purposes could pose serious challenges to the realization of the intended outcomes of REDD+.

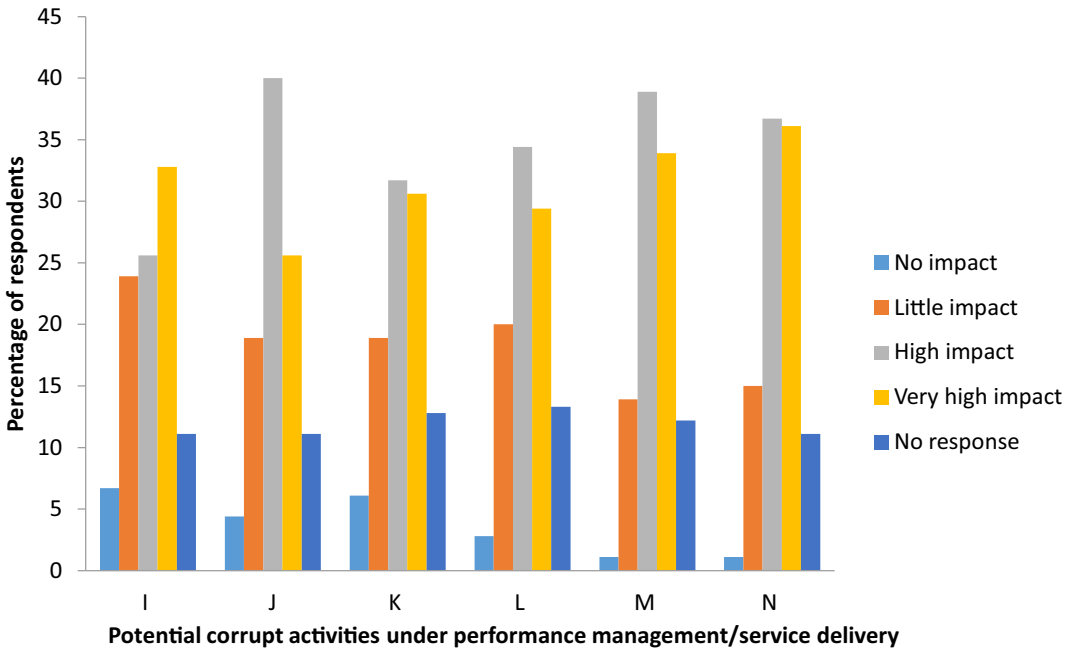


Figure 4.19 Impact score of corrupt practices relating to performance management/service delivery

iii. Financial and Economic flows

On the theme of financial and economic flows, the majority of the respondents assigned either "high impact" or "very high impact" to all activities. The corrupt activities to which the majority of respondents assigned a "very high impact" score were diversion of funds (O), misappropriation of funds (Q), and presenting false receipts with bloated amounts on expenditure (T). The rest of the corrupt activities under this theme were perceived by the majority of respondents to constitute a "high impact". (Figure 4.20).

REDD+ involves investments, and therefore if funds that are allocated to the execution of projects are diverted, misappropriated, or mishandled, this could pose clear challenges to the achievement of the intended objectives

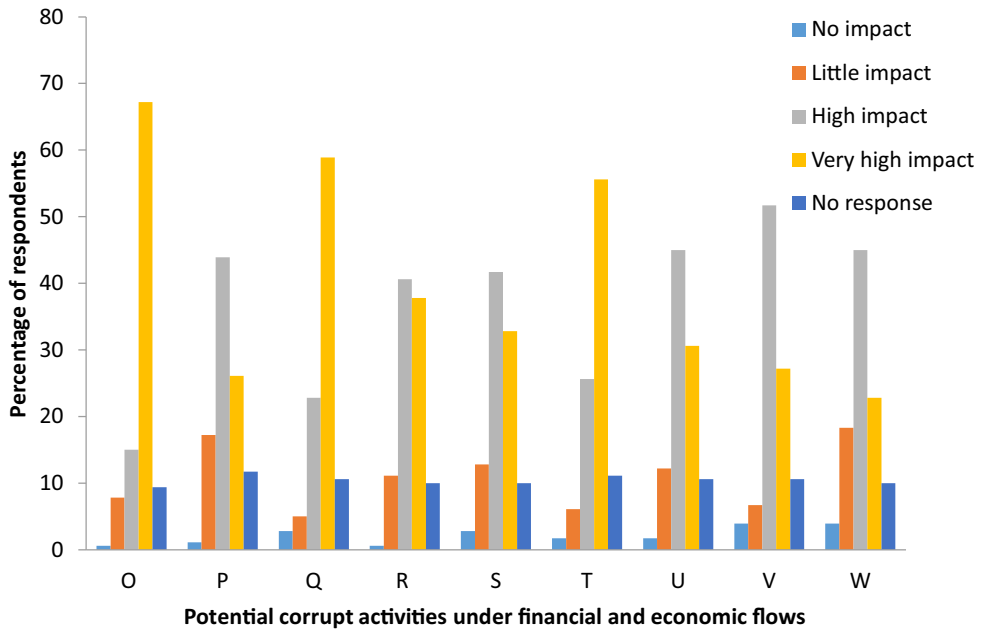


Figure 4.20 Impact score of corrupt practices relating to financial and economic flows (N = 180)

iv. Procurement Management

Under this theme, the two issues that were examined were perceived by majority of respondents to have "very high impact". These were "overpricing of equipment and supplies" (X) and "collusion (of politicians, investors and REDD+ implementers) in the bidding or approval of contracts" (Y) Figure 4.21).

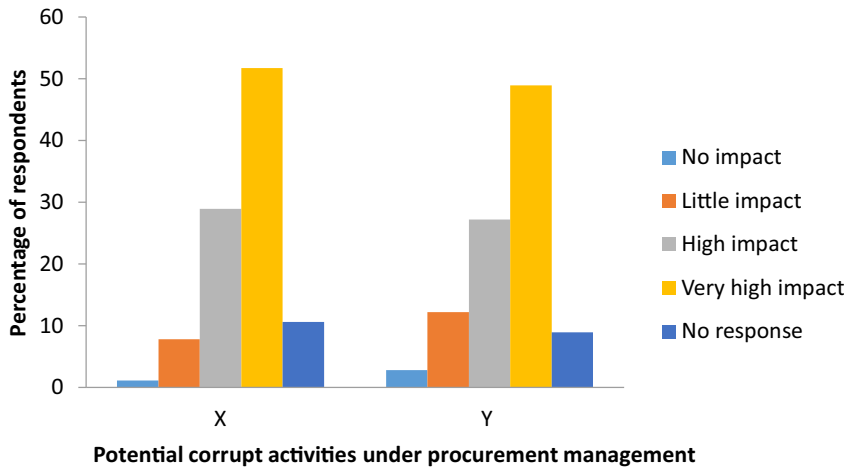


Figure 4.21 Impact score of corrupt practices relating to procurement management (N = 180)

4.7. REDD+ Corruption Risks in Ghana

Invariably, the political economy of the forestry sector is one major issue that could hold enormous implications for the smooth implementation of REDD+ projects in Ghana. Lund et al., (2013) clearly alluded to the fact that the characteristics of the Ghanaian forest governance and their underlying causes constitute a challenge to mechanisms aimed at promoting the sustainability of tropical forests. This is because the governance regime has served the entrenched interests of an economic and political elite in the exploitation of timber in Ghana. This elite has subsequently and with considerable success resisted any attempts at reforms that could threaten its favourable position (Lund et al., 2013).

A unanimous point that was made by all the key informants that we engaged in the study was the fact that the political economy of the forestry sector and more specifically the influence of politicians in the operations and execution of technical decisions in managing natural resources, and specifically forests has gone a long way to create an exploitative atmosphere with very little considerations for sustainability. Thus, the challenges of the forestry sector, which will likely be inherited by REDD+, revolve around weak governance system, including forestry sector institutional mechanisms, rather than the lack, or inadequacy of technical competence in the country. As a matter of fact, even if technical competence will be lacking in the implementation of REDD+ activities, it is a fact that huge financial investments are associated with mitigation interventions, and for which reason seeking the services of the appropriate experts beyond the shores of the country will not be a problem. Ghana has always engaged foreign experts to help execute activities when need be.

A lot of efforts are being made with regard to improving the governance regime of the forestry sector under the FLEGT-VPA initiative. In recent times, calls have been made for REDD+ activities to take advantage of the FLEGT process and build synergies by taking advantage of the multi-stakeholder engagement processes and generally improved governance regime that will result. But again, the fear of most key informants in the study is the fact that FLEGT might not be able to take off in the way that it has been designed in order for the governance environment to improve, thus, the status quo will persist. In short, the power players will still exert their influence in the implementation and decision making processes, thereby eroding all the gains. The fact that in selecting the actors who are likely to commit corrupt practices, the politicians and law enforcement agents were the top two clearly indicate the governance challenges that the forestry sector is experiencing. Hoare (2014) underscored the fact that, despite the existence of good forest-sector policies and regulations, a lack of political will and corruption were limiting progress. Thus, broader governance challenges, notably corruption, remain a problem, cutting across all sectors and aspects of government (Hoare 2014).

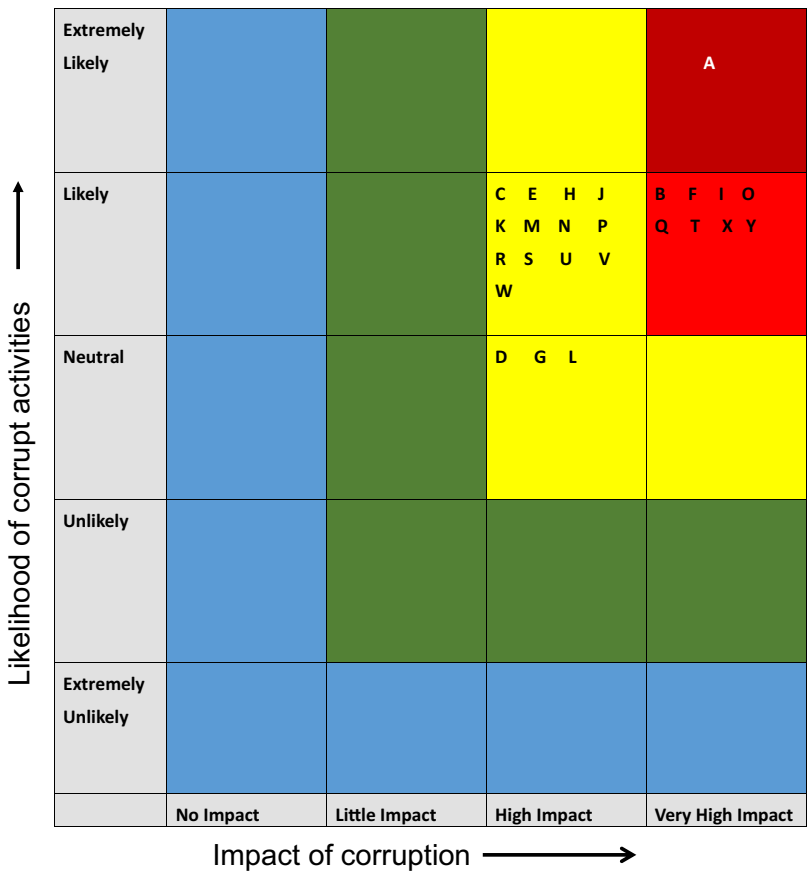
A key informant summarized the political economy of the forestry sector as follows:

"….anytime a critical decision is taken, a phone call comes through, and after the phone conversation, the decision changes. This is true for all staff, as long as you have a superior."

4.7.1. Most severe corruption risks in Ghana's REDD+ processes

The overall assessment of the likelihood of corrupt practices occurring in REDD+ and the impact of these practices were combined to construct a REDD+ corruption risk matrix (Table 4.9). The placement of the various corrupt practices in the matrix is based on the majority view of the respondents in terms of the likelihood of the corrupt practice occurring and its impact. "Politicians influencing the issuance of permits to accommodate friends, receive commissions or as owners of businesses" emerged as the highest or number one corruption risk issue in the implementation of REDD+ in Ghana. The next most corruption risk issues were "manipulation, pressure and interference of politicians in policy-making and implementation" (B), "forged permits, contracts and plans" (F), "personal use of vehicle/s and other equipment not in relation to REDD+ work' (I), "diversion of funds" (O), "misappropriation of funds" (Q), "presenting false receipts with bloated amounts on expenditure" (T), "overpricing of equipment and supplies" (X), "collusion (of politicians, investors and REDD+ implementers) in the bidding or approval of contracts" (Y) .

Table 4.9 Risk ranking matrix of potential corruption activities in REDD+



Ultimately a core component of this report that is expected to highlight corruption risks that could guide future engagements in Ghana's REDD+ processes are the most severe corruption risks. The most serious corruption risks that have extremely likely possibility of occurring and could have very high impact are as follows;

i. *Politicians influencing the issuance of permits to accommodate friends, receive commissions or as owners of businesses* ***(A)***

The institutional set-up in most public institutions are such that politicians are the appointing authorities and hold tremendous power in decision making. There has been documented findings in Lund et al., (2013) which suggested some level of political influence in the forestry sector. Therefore, for respondents in this study to allocate an extremely likely score for this act to occur and further assign a very high impact for the act suggests the extent to which this issue is deemed to be important. Permitting will generally characterize REDD+ implementation in Ghana, and additionally, various REDD+ interventions will be implemented alongside timber harvesting. The tendency for permitting regime to be influenced without consideration for possible risks in the reversal of REDD+ outcome must be noted, in order to guide safeguard measures.

ii. Manipulation, pressure and interference of politicians in policy-making and implementation **(B)**

Following of from the earlier point, the same institutional set-up and power play disposes the forestry sector to manipulation and interference in technical activities. As one key informant alluded, "*the FLEGT processes are now at the doorstep of the policy makers, further progress will depend on whether they proceed with the next steps or otherwise.*" The lesson the key informant sought to draw attention to was the fact that policy making and implementation of REDD+ could be tempered with or stifled in a manner that could prevent the realization of REDD+ outcomes. Obviously, few people can resist the pressure from a politician.

The next most serious corruption risks that are likely to happen, but could have very high impact are as follows;

iii. Forged permits, contracts and plans **(F)**

Forged documentation, including permits could promote criminal activities within the implementation of REDD+ interventions. This could hold implications for various components of REDD+ implementation, and ultimately, communities could be swindled into all kinds of deals which will not benefit them.

iv. Personal use of vehicle/s and other equipment not in relation to REDD+ work **(I)**

The personal use of vehicles and other equipment are clear activities which could delay the implementation of REDD+ project activities. If unchecked, this act could lead to abuse of resources meant for the implementation of REDD+ activities.

v. Diversion **(O)** and Misappropriation **(Q)** of funds

REDD+ comes with huge financial investments. Therefore, risks of diversion or misappropriation of funds practically means that most REDD+ Interventions cannot be implemented. Once this happens, the intended objective of leveraging funding from the carbon market to improve livelihood can never be realized.

vi. Presenting false receipts with bloated amounts on expenditure **(T)** and overpricing of equipment and supplies **(X)**

One of the key issues related to this act is the fact that budgets meant for specific REDD+ intervention can never be enough for full implementation. This is because falsified and bloated receipts when allowed to go on for long, will consume most of the finances scheduled for implementation activities.

vii. Collusion (of politicians, investors and REDD+ implementers) in the bidding or approval of contracts **(Y)**

For programs such as REDD+ which are being rolled out at the landscape level that could even extend to the national level, there are many activities that will have to be awarded on contracts, because the designated institutions or the project implementers might not have the capacity to implement all the activities and the data needs of the project. It is therefore likely that various service providers could be engaged to deliver products that could be used to realize REDD+ outcomes. These services could be in the form of technical backstopping or other services. Once collusion occurs in the bidding and approval of these contacts, the risk is that the right service providers with the needed competence will not be engaged or outputs that are expected will not be as required, rather, the engagements focuses on the vested interests and what benefits could accrue to the appointing authorities. In some instances the appointing authorities are unable to insist on the right things to be done, because they have compromised themselves. The obvious outcome will be that the final outputs could be compromised and ultimately affect the delivery of REDD+ outcomes.

4.8 Reasons for the possibility of corrupt practices in the implementation of REDD+

The most dominant reason assigned by respondents that is accounting for the prevalence of corrupt practices is the lack of capacity for enforcement of the laws and punishment of corruption. Figure 4.22 shows the reasons why corrupt practices may happen or are potential risks in the implementation of REDD+.

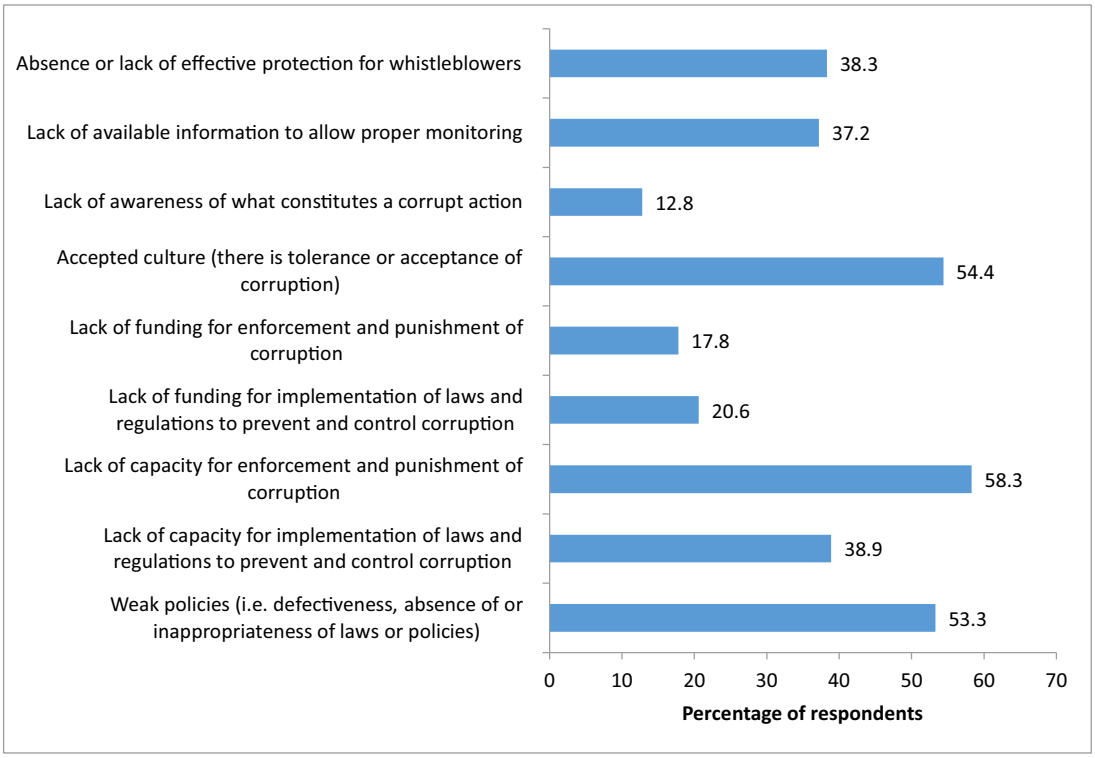


Figure 4.22 Reasons why corrupt practices may happen or are potential risks in the implementation of REDD+ (N = 180 in all cases). Note: The percentages will not add up to 100 because of multiple responses

4.9 Interventions to manage corruption risks in REDD+

In preventing the occurrence of potential corruption activities, there was two broad levels of intervention, preventive and prosecutor. It is important that if need be, corruption should be prevented at all course, but if the preventive measures couldn't stop the committal of corrupts acts, then the prosecutorial measures should be activated. It is not just enough to highlight corruption risks in Ghana's REDD+ processes, without having a very good appreciation of the possible measures that can be used to manage corruption risks in REDD+. Respondents therefore suggested mechanisms to strengthen and standardize the Internal Audit Service at all levels to ensure speedy and actionable audit processes, and strict monitoring of activities as the top two preventive interventions that need to be pursued in order to manage corruption risks in Ghana's REDD+ processes.

On the other hand, imposition and enforcement of appropriate sanctions and speedy prosecution of cases were the top two prosecutorial interventions that need to be pursued to manage corruption risks in Ghana's REDD+ processes. Table 4.11 shows the interventions to prevent/ reduce corruption in the implementation of REDD+.

Table 4.11 Interventions to prevent/reduce corruption in the implementation of REDD+ (N = 180 in all cases)

Interventions		Number of respondents	Percent of respondents
Preventive Interventions			
i.	Improve consultation process especially before the development and promulgation of policies.	61	33.9
ii.	Passage of guidelines on REDD+ implementation to insulate various interventions from corruption risks.	15	8.3
iii.	Strengthening of REDD+ Office and technical working groups at the National, Regional and District levels to withstand pressure an external influence.	32	17.8
iv.	Strengthen and standardize the Internal Audit Service at all levels to ensure speedy and actionable audit processes.	103	57.2
v.	Strengthen the capacity of account management teams to identify potential corrupt practices.	18	10.0
vi.	Ensure there are avenues and sufficient time for providing feedback, and that feedback is responded to (grievance redress mechanism).	43	23.9
vii.	Implementation of Employee Rationalization Plan to ensure that the proper employees are the ones sent to be capacitated.	24	13.3
viii.	Encourage vigilance among external sectors in reporting malpractices (media, intelligence offices, NGO, academia, etc.).	81	45.0
ix.	Massive information, education and communication campaigns on REDD+ at all levels, with particular focus on good governance and operations.	79	43.9
x.	Values re-orientation.	26	14.4
xi.	Ensure independent monitoring/third party reporting and investigations.	86	47.8
xii.	Harmonize reporting systems, procedures and methodologies.	44	24.4
xiii.	Development of a robust baseline data and standards for REDD+.	18	10

xiv.	Strict monitoring of activities.	99	55.0
xv.	Establish or strengthen a system of rewards and incentives.	37	20.6
xvi.	Establish or strengthen a grievance redress mechanism.	33	18.3
Prosecutorial Interventions			
xvii.	Impose and enforce appropriate sanctions according to applicable laws.	149	82.8
xviii.	Strengthen the system of reward and punishment.	95	52.8
xix.	Strengthen prosecutorial processes.	98	54.4
xx.	Enforce implementation of Whistleblower Law.	61	33.9
xxi.	Strengthen or establish a Witness Protection Program.	57	31.7
xxii.	Streamline prosecutorial processes.	67	37.2
xxiii.	Speedy prosecution of cases.	126	70.0

Note: The percentages will not add up to 100 because of multiple responses

Invariably, because the majority of respondents (58%) in the study suggested the lack of capacity for enforcement and punishment of corruption, accepted culture and weak policies to be the main reason why certain acts of corruption are likely to be committed in Ghana's REDD+ processes, the suggestion to strictly monitor REDD+ activities and also to strengthen and standardize the Internal Audit Service at all levels to ensure speedy and actionable audit processes are logical preventive measures that could be used to manage corruption risks as the country makes further advances in rolling out REDD+ interventions. Beyond the preventive measures are the prosecutorial measures that also align very well with the major corruptions risks identified and the reasons underlying them.

However, it is important to understand that these prosecutorial and preventive interventions will only be effective in managing the corruption risks in Ghana's REDD+ processes, unless they are activated together, rather than in single bouts. There is no point in undertaking strict monitoring of REDD+ activities at all levels, including the possibility of monitoring illegal logging etc. for instance, which hold tremendous potential to reverse emissions and complicate the realization of REDD+ outcomes, if appropriate sanctions cannot be enforced, and thus, lead to speedy prosecution of the culprits.

What this means is that, political influence and the weaknesses in law enforcement as the major corruption risks and beyond that, law enforcement agents and politicians as the major actors who are likely to commit corrupt acts in Ghana's REDD+ processes will have to be handled in a way that their influence on the preventive as well as the prosecutorial interventions will be minimal in order to minimize the risks associated with corrupt acts that could hamper the progress of REDD+ outcomes in Ghana. This can be done by encouraging vigilance among external sectors in identifying and reporting malpractices

(media, intelligence offices, NGO, academia, etc.). For instance, the measures identified in this study could be aligned with the activities of Forest Watch Ghana, and many other civil society organizations that are involved in advocacy activities in the forestry sector. But because REDD+, unlike many other forest sector projects, is a performance based intervention that involves huge investments, advocacy should be stepped up to involve enforcement of laws and the application of appropriate sanctions to law enforcement agents who fail to arrest and prosecute offenders.

In moving forward also, it is very clear that civil society organizations can only make the noise, and as a matter of fact, many civil society organizations in the forestry sector have been engaged in advocacy for so long and the results have not been as expected. Obviously, advocacy must be backed with action in order to realise the full effect. But corruption is difficult to prove, hence people are always cautious in reporting corrupt acts. As a matter of fact, anytime people allege corrupt practices in some sectors or among a group of actors, they buzzword had been for the accusers to prove. It is therefore important for these corruption risks identified in Ghana's REDD+ processes to be confronted from a more organized perspective rather than leaving it to individual organisations to fight it. Hence, the anti-corruption coalition of NGOs provides a very good platform to leverage the resources and expertise of the group to also include the forestry sector and REDD+, beyond the general governance environment of Ghana.

But also, the Forest Law Enforcement, Governance and Trade (FLEGT) processes that have been initiated will provide a very good platform to mainstream some of the preventive interventions that have been suggested in this study. For some time now, efforts have been made to synergize FLEGT with REDD+. Interestingly, the two processes are being implemented by the Forestry commission, hence institutional bottlenecks that normally characterize such synergies is expected to be minimal. Therefore in pursuing mitigative interventions for the corruption risks, the FLEGT process its self, as well as efforts to create synergy will provide an ideal platform to use the governance improvements in the forestry sector that FLEGT seeks to engender to include specific corruption risks for REDD+. For instance, the legal reforms, capacity building interventions, legality assurance and transparency initiatives that the FLEGT seeks to achieve will be good entry points to align the findings of this study to bring about stronger governance regime in REDD+.

SECTION 5
CONCLUSIONS AND RECOMMENDATIONS

This section highlights the major conclusions of the study and gives some recommendations that were drawn from the synthesis and discussions that were presented in section four. The conclusions and recommendations that were drawn from the report provide the basis for future actions.

5.1 Conclusions

This study sought to document stakeholder perceptions on the likelihood of corrupt practices occurring in the forestry sector and the conditions that may influence potential outcomes of, as well as risks they may pose to, Ghana's REDD+ implementation process. The intention was to provide insight into barriers and risks of non-permanence within the wider context of forestry governance in Ghana, and particularly on corruption, to help safeguard the realization of REDD+ outcomes.

The study has shown that stakeholders perceive corruption to be pervasive in several areas of forestry activities in Ghana. Corruption pervasiveness in the forestry sector was found to be highly associated with law enforcement, followed by monitoring of forestry activities and timber harvesting operations, permitting (timber rights allocation), and reforestation activities. The least corruption pervasive activity was securing community consent for forestry operations (e.g. on-farm harvesting). Several corrupt activities were found to be likely in the implementation of REDD+ projects. These include politicians influencing the issuance of permits to accommodate friends, receive commissions or as owners of businesses; manipulation, pressure and interference of politicians in policy-making and implementation; interpretation of forestry laws and policies to favour vested interests; and misleading or fraudulent claims on carbon rights. The respondents clearly perceived politicians and law enforcement agents to be the actors who are most likely to engage in corrupt practices in the implementation of REDD+. As a matter of fact, they were the only actors who were scored by majority of the respondents to have "extremely likely" potential of committing corrupt practices in REDD+.

The most outstanding issue in the report is the fact that the political economy in the forestry sector is a major source of corrupt practice. This issue is pivoted around the influence of politicians in decision making, and law enforcement. Invariably, from a broader perspective, it was clear that in moving forward with REDD+ in Ghana, governance issues, rather than technical competence, will be the major hurdle to overcome, assuming financial resources and investments towards REDD+ implementation are available. Thus, since REDD+ in itself is a forestry issue, there are possibilities that it could inherit governance challenges associated with the sector, and inferring from the responses in this study, risks of REDD+ implementation is highly associated with political influence and law enforcement in forestry activities.

5.2 Recommendations

In Ghana, the REDD+ processes have made tremendous contributions in improving the forestry sector since the RPP was prepared in 2010. However, in spite of this progress, important milestones need to be achieved in order to strengthen the capacity of Ghana's REDD+ initiative in delivering its outcome. These include the need to address a transparent and effective forest governance structure that provides a transparent and consistent information system which captures all information on non-carbon benefits, impacts and governance related issues, and also mechanisms to report on how identified safeguard issues are being addressed and respected during the implementation of REDD+ preparation activities.

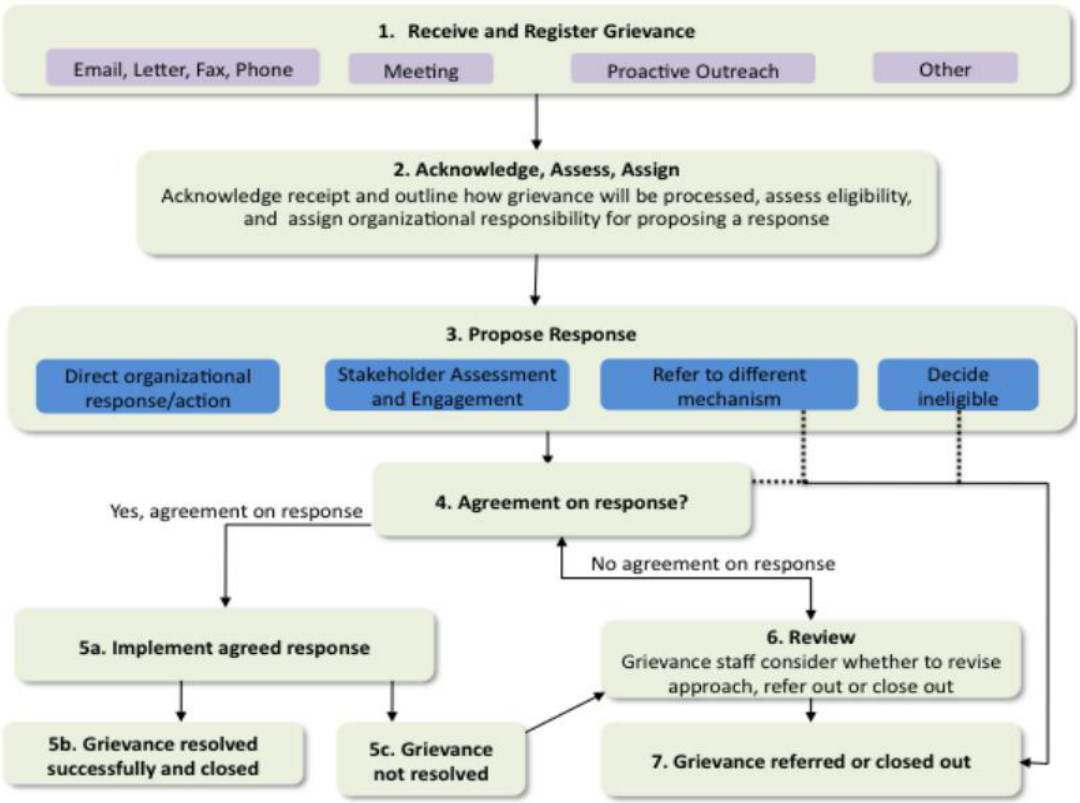
- **Access to information by stakeholder**

Access to official information by local communities and actors is necessary in promoting transparency and accountability in REDD+ activities. Information on planning documents, project budgets, contracts, and project compliance reports, as well as greater access to basic data on baseline forest conditions. These information sources will provide the basis of oversight as well as advocacy by CSOs at all levels. In order to make this recommendation successful there will be the need to join in the call for the passage of the Right to Information Bill into Law.

- **Establish independent mechanisms for reporting corruption and grievances in REDD+ activities**

Since REDD+ in Ghana will be established and entirely applied at all levels from the grassroots (local level) to the National level, there is the potential to create disputes, con icts and complaints especially in terms of land ownership, boundary demarcations, tree tenure and carbon rights especially amongst farmers, traditional authorities and landowners. Consequently, the sustainable implementation of REDD+ in Ghana requires the setting up of a transparent, accountable, effective, efficient redress mechanism and critically important a channel for victims or witnesses of fraud and corruption to seek remedial action and/or prosecution for wrongdoing.

The reporting mechanism must be accessible, collaborative, expeditious, and effective in resolving concerns through dialogue, joint fact-finding, negotiation, and problem solving. The mechanism should be intended to complement, not replace, formal legal channels for managing grievances (e.g. the court system, organizational audit mechanisms, etc.) as can be seen in step 2 of the following diagram developed by UNDP and the World Bank (Figure 4.23). Those assessing eligibility will decide whether the complaint should be directed to a different office within the organization, or to a different organization altogether. For example, complaints of alleged corruption in the procurement procedures may need to be referred to the FC and/or Economic and Organised Crime Office (EOCO).



Source: FCPF/UN-REDD Programme Guidance Note for REDD+ Countries: Establishing and Strengthening Grievance Redress Mechanisms November, 2013.

Figure 4.23 The structure of independent mechanism for reporting corruption and grievances in REDD+ activities

- **Strengthening participation in REDD+ activities at all levels (especially local communities) to increase accountability**

Even though participation in REDD+ by CSOs and Academia has improved tremendously, unfortunately, the same cannot be said for the local communities. There is still a consensus that participation needs to be increased and knowledge on REDD+ activities be enhanced especially in rural areas and among various important government agencies, including at the district level and within the land and judicial sector. Raising awareness about potential corruption in REDD+ activities, including responsibilities and mechanisms for access to information, may further help prevent abuses of power and frauds. Capacity building activities on how to use the available information towards increased demand for accountability are also worth considering. It will be vital for the Forestry Commission to team up efforts with civil society organisations and the private sector in pursuing innovative capacity building campaigns at the grassroots levels.

- **Benefit sharing arrangements and distribution.**

The current benefit sharing arrangement for timber resources are not all all-encompassing and transparent enough. The payments of royalties to traditional 'stool' authorities as part of customary law are not adequately open for the people to know what has been disbursed and how much was used for developmental activities. It is not certain how REDD+ benefit distribution would be to landowners (traditional authorities), local authorities and land users (mostly farmers). This is the area where the abuse of entrusted power is likely to occur, both at a national level and at the community level. Benefit sharing arrangements must be open, transparent and timely. In addition there must be broad based consultations and incorporating the views of various stakeholders both at the national, regional and community levels. Beneficiaries must have a strong say in the approach adopted in first of all deciding on percentages before disbursement of benefits.

- **Capacity building for State Accountability Institutions to identify and understand corruption in REDD+.**

The role of State Accountability Institutions in the implementation of REDD+ in Ghana is not clearly defined, especially the role of the judiciary. Consequently, capacity building of state prosecutors, formal anti-corruption institutions, judges and court officials is very essential in ensuring accountability and judicious use of REDD+ resources.

- **Improved synergies and effective coordination of policies in the forestry sector**

With the evolving complexity of the ecosystem functions of the forest and the increasing number of initiatives to address deforestation and illegal logging, there is a greater need for synergies and coordination. Key stakeholders have commented about the way in which for example the Forest Law Enforcement Governance Trade (FLEGT), Voluntary Partnership Agreement (VPA) and REDD+ are being implemented without an effective coordination and synergy (Marfo, et al, 2013), accordingly they must play complimentary roles. The REDD+ processes should continue to engage with the Forest Law Enforcement Ghana and Trade (FLEGT) processes, in order to benefit from the generally improved governance regime including institutionalizing information sharing and learning.

Generally, law enforcement in the forestry sector is weak, particularly related to curbing illegal logging and chainsaw milling and trade. Tackling corruption and illegalities in the forestry sector requires a holistic approach. It is very necessary to also look at the thriving local market and demand for chain saw lumber. Law enforcement needs to be strengthened, but in doing so, appropriate sanctions should be meted out to law enforcement agents who are found to have committed corrupt practices to serve as a deterrent to others. In addition, enforcement of policies on supply of lumber to the local market (community level) should be strictly pursued.

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ANNEX 1

SURVEY QUESTIONNAIRE

PREAMBLE

This research is being conducted to assess Corruption Risk in REDD-Plus. The project hopes to make a contribution to national efforts to reduce corruption risks in REDD-Plus programs and projects by establishing a dialogue to identify corruption risks and facilitate discussion towards appropriate actions and measures to strengthen the implementation of the Ghana's REDD-Plus Strategy.

This survey is being undertaken to elicit responses from forest sector stakeholders. The survey will not take more than thirty minutes to complete, and its results will go a long way in aiding existing efforts to build good governance for effective REDD-Plus implementation in Ghana. Your responses should as much as possible reflect your own views and not necessarily that of your organization. Thank you in advance for your assistance!

A. SOCIO-DEMOGRAPHICS

1. Gender: (i) Female **[ ]** (ii) Male **[ ]**
2. Age: _____years
3. Occupation: _____
4. Educational Attainment:
(i) No formal education **[ ]**
(ii) Basic- primary and JHS **[ ]**
(iii) Middle school **[ ]**
(iv) Secondary – SHS/Vocational/Technical **[ ]**
(v) Tertiary – Training colleges, Polytechnic, University **[ ]**

5. Which of these stakeholder groups do you belong?
(i) Government (Ministries) **[ ]**
(ii) Government (Agencies) **[ ]**
(iii) Donor organization **[ ]**
(iv) CSOs –e.g. CBOs, NGO **[ ]**
(v) Media **[ ]**
(vi) Research and Academia **[ ]**
(vii) Private Sector organizations **[ ]**
(viii) Traditional Authorities **[ ]**
(ix) Law enforcement agencies e.g. Judiciary **[ ]**
(x) Other (specify):

6. Are you engaged in any anti-corruption activities? (i) Yes **[ ]** (ii) No **[ ]**

7. If yes, please state the type of anti-corruption activities you are engaged in:

B. PERCEIVED CORRUPTION RISK IN THE FORESTRY SECTOR

8. In what areas of forestry activities in Ghana do you perceive corruption to be pervasive? ***(Response may be more than one)***
(i) Law enforcement (enforcing laws and rules to protect and secure forest resources) **[ ]**
(ii) Monitoring of forestry activities **[ ]**
(iii) Reforestation **[ ]**
(iv) Timber harvesting **[ ]**
(v) No perceived corruption in forestry activities
(vi) Benefit sharing **[ ]**
(vii) Permitting (e.g. timber rights allocation) **[ ]**
(viii) Social Responsibility Agreement negotiations **[ ]**
(ix) Securing Community Consent (e.g. on-farm harvesting) **[ ]**
(x) Employment of forest workers (both private and public sectors) **[ ]**
(xi) Allocation and disbursement of funds for forestry activities **[ ]**
(xii) Others (specify):

9. Rank the following forestry activities from 1 to 10 according to pervasiveness of corruption, with 1 being most pervasive and 10 being the least pervasive.

SN	**Forestry activity**	**Ranking of corruption pervasiveness**
i	Law enforcement (enforcing laws and rules to protect and secure forest resources)	
ii	Monitoring of forestry activities	
iii	Reforestation	
iv	Timber harvesting	
v	Benefit sharing	
vi	Permitting (e.g. timber rights allocation)	
vii	Social Responsibility Agreement negotiations	
viii	Securing Community Consent (e.g. on-farm harvesting)	
ix	Employment of forest workers (both private and public sectors)	
x	Allocation and disbursement of funds for forestry activities	
xi	Others (specify)	

10. In your experience, can you identify the ***most serious*** perceived corrupt practices in the following areas that lead to deforestation and forest degradation in Ghana: **(*choose only one response in each category*).**

a. Law enforcement:

(i) Bribery of forest officers by illegal loggers (both chainsaw operators and timber companies) **[ ]**

(ii) Bribery of forestry patrol/task force team to allow illegal operations **[ ]**

(iii) Bribery to evade arrest and prosecution of offenders **[ ]**

(iv) Political and Traditional Authority Interference in sanctioning forest offenders **[ ]**

(v) Forestry Officers' interference in sanctioning forest offenders **[ ]**

(vi) Connivance (Agreement on a secret plot and/or tacit approval of someone's wrongdoing) **[ ]**

(vii) No perceived corrupt practice

b. Monitoring of forestry activities:

(i) Bribery of forest officers by illegal loggers **[ ]**

(ii) Bribery of forestry patrol/task force team to allow illegal operations **[ ]**

(iii) Forestry Officers underreporting/concealing forest offences **[ ]**

(iv) Connivance (Agreement on a secret plot and/or tacit approval of someone's wrongdoing)**[ ]**

(v) No perceived corrupt practice

c. Reforestation:

(i) Procurement of materials and supplies e.g. seedlings, logistics **[ ]**

(ii) Payment of wages of plantation workers **[ ]**

(iii) Awarding of contracts in reforestation activities **[ ]**

(iv) No perceived corrupt practice

(v) No perceived corrupt practice

d. Timber harvesting:

(i) Bribery associated with yield allocation **[ ]**

(ii) Harvesting more than has been allocated to Timber Companies **[ ]**

(iii) Connivance between Forestry Officials and Loggers **[ ]**

(iv) Under-reporting or concealing offences during post-logging checks **[ ]**

(v) No perceived corrupt practice

e. Benefit sharing:

(i) Under-reporting of forest revenues **[ ]**

(ii) Inappropriate allocation and disbursement of forest revenue to stakeholders **[ ]**

(iii) No perceived corrupt practice

(iv) No perceived corrupt practice

f. Permitting:
(i) Bribery in timber rights allocation **[ ]**
(ii) Nepotism in timber rights allocation **[ ]**
(iii) Political interference in timber rights allocation **[ ]**
(iv) No perceived corrupt practice

g. Social Responsibility Agreement negotiations:
(i) Non-adherence to the due procedure of SRA negotiation **[ ]**
(ii) Procurement issues under SRA **[ ]**
(iii) Misappropriation of SRA funds by community leaders **[ ]**
(iv) No perceived corrupt practice

h. Securing Community Consent:
(i) Connivance of community members with timber companies to harvest trees on farmland**[ ]** (ii) Connivance of timber companies with forestry officials to harvest trees on farmland **[ ]**
(iii) Connivance of community members with chainsaw operators to harvest timber illegall **[ ]** (iv) Connivance of private plantation developers and communities in land acquisition **[ ]**
(v) No perceived corrupt practice

i. Employment of forest workers (both private and public sectors):
(i) Recruitment officers taking bribes from job seekers **[ ]**
(ii) Nepotism and favoritism in recruitment of forest workers **[ ]**
(iii) Political/Traditional authorities interference in recruitment **[ ]**
(iv) Interference of forestry officials in recruitment **[ ]**
(v) No perceived corrupt practice

j. Allocation and disbursement of funds for forestry activities:
(i) Embezzlement of funds **[ ]**
(ii) Misapplication of funds due to personal interest. **[ ]**
(iii) No perceived corrupt practice

C. REDD+ CORRUPTION RISK ANALYSIS

11. An initial research and consultations identified the following as potential corruption risks that could impact the implementation of REDD+ in Ghana. Assign a LIKELIHOOD score to the corrupt activities below using the following scale.

1 - Extremely unlikely
2 - Unlikely
3 - Neutral
4 - Likely
5 - Extremely likely

(a) Conduct and Attitude

(i) _____Politicians influencing the issuance of permits to accommodate friends, receive commissions or as owners of businesses.
(ii) _____Manipulation, pressure and interference of politicians in policy-making and implementation.
(iii) _____Interpretation of forestry laws and policies to favor vested interests
(iv) _____Misleading or fraudulent claims on carbon rights
(v) _____Abuse of discretion with regard to whom projects/consultancies will be awarded
(vi) _____Forged permits, contracts and plans
(vii) _____Implementers of REDD-Plus activities offering bribes to overlook fraudulent reporting on reforestation, deforestation estimates and similar forest-related activities
(viii) _____Inappropriate validation of REDD+ projects.

(b) Performance Management/Service Delivery

(i) _____Personal use of vehicle/s and other equipment not in relation to REDD+ work
(ii) _____Implementers of REDD+ activities fraudulently double counting and reporting REDD+ activities
(iii) _____Implementation of REDD+ activities producing fraudulent resource inventories and performance reporting, including survival rates of reforestation efforts
(iv) _____Manipulation of carbon and non-carbon reporting
(v) _____Favoritism in the resolution of grievances and conflicts involving REDD+ programs and projects
(vii) _____Abuse of discretion in the selection of personnel to be sent for trainings (e.g. travels abroad) i.e. improper selection of persons to be capacitated

(c) Financial and Economic flows

(i) _____Diversion of funds
(ii) _____Infrequent financial reporting
(iii) _____Misappropriation of funds
(iv) _____Under-reporting of forest revenues
(v) _____Inappropriate allocation and disbursement of forest revenue to stakeholders
(vi) _____Presenting false receipts with bloated amounts on expenditure
(vii) _____Poor record keeping to track the flow of REDD+ finance
(viii) _____Inadequate control mechanisms to guide fund allocation
(iX) _____Inadequate access to information on fund application

(d) Procurement Management

(i) _____Overpricing of equipment and supplies
(ii) _____Collusion (of politicians, investors and REDD+ implementers) in the bidding or approval of contracts

12. Rank the likelihood of the following actors to commit corrupt activities in relation to REDD-Plus using the scale below.

1 - Extremely unlikely
2 - Unlikely
3 - Neutral
4 - Likely
5 - Extremely likely

(i) _____National government personnel
(ii) _____Local government personnel
(iii) _____Politicians
(iv) _____Law enforcement officials (Police, judiciary, etc.)
(v) _____Local community members
(vi) _____ Research and Academia
(vi) _____Traditional Authorities
(vii) _____Non-Government Organizations
(viii) _____Private Sector
(ix) _____Others:

13. Assign an IMPACT score to the following corrupt activities using the scale below. The impact can be economic (for example loss of revenues for local and indigenous communities), social (for example undermined trust, weakened governance), or environmental (for example loss of efficiency in reducing emissions, loss of biodiversity)

1 – No impact
2 – Little impact
3 – High impact
4 – Very high impact

(a) Conduct and Attitude

(i) _____Politicians influencing the issuance of permits to accommodate friends, receive commissions or as owners of businesses.
(ii) _____Manipulation, pressure and interference of politicians in policy-making and implementation.
(iii) _____Interpretation of the forestry laws and policies to favor vested interests
(iv) _____Misleading or fraudulent claims on carbon rights
(v) _____Abuse of discretion with regard to whom projects/consultancies will be awarded
(vi) _____Forged permits, contracts and plans
(vii) _____Implementers of REDD+ activities offering bribes to overlook fraudulent reporting on reforestation, deforestation estimates and similar forest-related activities

(viii) _____Inappropriate validation

(b) Performance Management/Service Delivery

(i) _____Personal use of vehicle/s and other equipment not in relation to REDD+ work
(ii) _____Implementers of REDD+ activities fraudulently double counting and reporting REDD+ activities
(iii) _____Implementation of REDD+ activities producing fraudulent resource inventories and performance reporting, including survival rates of reforestation efforts
(iv) ____ Manipulation of carbon and non-carbon reporting
(v) ____Favoritism in the resolution of grievances and conflicts involving REDD-Plus programs and projects
(vi) ____ Abuse of discretion in the selection of personnel to be sent for trainings (e.g. travels abroad) i.e. improper selection of persons to be capacitated

(c) Financial and Economic flows

(i) _____Diversion of funds
(ii) _____Infrequent financial reporting
(iii) _____Misappropriation of funds
(iv) _____Under-reporting of forest revenues
(v) _____Inapropriate allocation and disbursement of forest revenue to stakeholders
(vi) _____Presenting false receipts with bloated amounts on expenditure
(vii) _____Poor record keeping to track the flow of REDD+ finance
(viii) _____Inadequate control mechanisms to guide fund allocation
(ix) _____Inadequate access to information on fund application

(d) Procurement Management

(i) _____Overpricing of equipment and supplies
(ii) _____Collusion (of politicians, investors and REDD+ implementers) in the bidding or approval of contracts

1 – No impact
2 – Little impact
3 – High impact
4 – Very high impact

14. Why do you think these corrupt practices may happen or are potential risks in the implementation of REDD+? ***(Response may be more than one)***

(i) **[ ]** Weak policy (i.e. defectiveness, absence of or inappropriateness of laws or policies)
(ii) **[ ]** Lack of capacity for implementation of laws and regulations to prevent and control corruption
(iii) **[ ]** Lack of capacity for enforcement and punishment of corruption
(iv) **[ ]** Lack of funding for implementation of laws and regulations to prevent and control corruption

(v) [ ] Lack of funding for enforcement and punishment of corruption
(vi) [ ] Accepted culture (there is tolerance or acceptance of corruption)
(vii) [ ] Lack of awareness of what constitutes a corrupt action
(viii) [ ] Lack of available information to allow proper monitoring
(ix) [ ] Absence or lack of effective protection for whistleblowers
(x) [ ] Others (please specify):

D. INTERVENTIONS TO MANAGE CORRUPTION RISKS IN REDD+

15. Which **FIVE (5)** interventions among the following would be most effective in preventing corruption in the implementation of REDD+?

(a) Preventive Interventions
(i) [ ] Improve consultation process especially before the development and promulgation of policies
(ii) [ ] Passage of interim guidelines on REDD+
(iii) [ ] Creation of REDD+ Office and technical working groups at the National, Regional and District levels
(iv) [ ] Strengthen and standardize the Internal Audit Service at all levels to ensure speedy and actionable audit processes
(v) [ ] Mobilize account management teams
(vi) [ ] Ensure there are avenues and sufficient time for providing feedback, and that feedback is responded to.
(vii) [ ] Implementation of Employee Rationalization Plan to ensure that the proper employees are the ones sent to be capacitated
(viii) [ ] Encourage vigilance among external sectors in reporting malpractices (media, intelligence offices, NGO, academia, etc.)
(ix) [ ] Massive information, education and communication campaigns on REDD+ at all levels, with particular focus on good governance and operations.
(x) [ ] Values re-orientation
(xi) [ ] Ensure independent monitoring/third party reporting and investigations
(xii) [ ] Harmonize reporting systems, procedures and methodologies
(xiii) [ ] Finalization of baseline data and standards for REDD+
(xiv) [ ] Strict monitoring of activities (e.g. use of plantation registries)
(xv) [ ] Establish or strengthen a system of rewards and incentives
(xvi) [ ] Establish or strengthen a grievance mechanism

(b) Prosecutory Interventions
(i) [ ] Impose and enforce appropriate sanctions according to applicable laws
(ii) [ ] Strengthen the system on reward and punishment
(iii) [ ] Strengthen prosecutory processes
(iv) [ ] Enact a Whistleblower Law
(v) [ ] Strengthen or establish a Witness Protection Program
(vi) [ ] Streamline prosecutory processes

(vii) **[ ]** Speedy prosecution of cases

16. Can you suggest other interventions that have not been mentioned? Please try to be as specific as possible in suggesting **who** should do **what** towards **what projected result.**

ANNEX 2

OTHER INTERVENTIONS TO PREVENT CORRUPTION IN REDD+ MENTIONED BY RESPONDENTS

- Appointments and promotions in the public regulatory institutions should be de-politicised.
- Awareness creation on forest laws on what constitute corruption.
- Backups for independent monitoring.
- Seizing culprits properties and jailing them.
- Commitment to the task of protecting the forest
- Enforcing laws
- Ensuring appropriate sanctions for forest offenders
- Establishing and implementing policies for stakeholders by ADR's
- Establishing IT based credit clearance system managed by a third party with clear legal mandate.
- Establishments of technical auditors, validation of reports prior to payments.
- Forest policy review and empowerment of chiefs to make local policies
- Frequent transfer of forest workers to avoid nepotism as a result of longer stay in a community.
- Government must be selfless and disciplined, value re-orientation.
- Government must appoint credible leaderships in its sectors.
- Increasing security in forest sector, involvement of communities in forest management.
- Independent auditing team in forestry sector.
- Monitor and scrutinize all contractors and strengthen the policy on chainsaw.
- People should be sacked when found guilty.
- Politicians should stay away from forestry activities.
- Public closure on all activities and financial states to avoid commission under reporting.

- Regular punishment and dismissal of dishonest officers to serve as deterrent to others.
- Spelling out sanctions to deter others.
- Traditional authorities must be given the gap to operate.
- Ensuring transparency at all levels
- Whole system of whistleblowing should be revised.

ANNEX 3

PARTICIPATING INSTITUTIONS OF THE INCEPTION WORKSHOP

i. Hattof Foundation
ii. CAN – Gh
iii. Judicial Service
iv. CMaC
v. GIZ
vi. Cocoa Research Institute of Ghana
vii. Nature Conservation Research center
viii. Solidaridad
ix. Vicdoris ltd
x. IUCN
xi. Conservation Alliance
xii. Ministry of Environment, Science, Technology and Innovation
xiii. Regional Institute of Population studies
xiv. Friends of the Earth, Ghana
xv. Independent Consultant
xvi. German Embassy
xvii. Forestry Commission
xviii. SNV Netherlands Development Organisation
xix. MGCA
xx. Portal Estates
xxi. Methodist Times
xxii. CSIR-Forestry Research Institute of Ghana
xxiii. USAID – Ghana