UNDP

A Situational Crime Prevention and Crime Script Analysis of Procurement Fraud within the UNDP's Funding Facility for Stabilization (FFS) Project in Iraq

An Approach to Fraud Risk Management of Stabilization Projects

Executive Summary:

The United Nations Development Programme (UNDP) is the largest development organization in the world, active in about 170 countries and territories. UNDP helps to achieve the eradication of poverty, and the reduction of inequalities and exclusion. It helps countries to develop policies, leadership skills, partnering abilities, institutional capabilities and build resilience to sustain development results.

UNDP manages one of the largest procurement operations in the UN system, procuring around US$ 3 billion worth of goods and services each year, to ensure that developing countries have access to life-saving medicines, cutting-edge technology, emergency relief supplies and a host of other needed items. Every year, UNDP works with vendors from 200 countries. UNDP defines vendors as companies, individuals or any entity doing business with UNDP, meaning receiving funds through UNDP to provide the required goods or services.

Since 2014, UNDP received significant amounts of government donor funds to implement the Funding Facility for Stabilization Project (FFS) in Iraq. The FFS's primary purpose is to rehabilitate/reconstruct critical infrastructures in the areas of Iraq liberated from the Islamic State of Iraq and the Levant (ISIL). The FFS started effectively in May 2015 and will end, after extensions, in December 2023.

The Office of Audit and Investigations (OAI) is the only office within UNDP with the mandate to conduct investigations into allegations of corruption and fraud, including procurement fraud, involving UNDP employees and vendors. The authors of this paper work in the Investigations Section of OAI, managing and/or conducting investigations, including investigations related to the FFS.

Considering UNDP's ongoing engagement in large-scale stabilization projects elsewhere (e.g. Nigeria, Yemen), where like situational factors may reasonably exist, the aim of this paper is to offer UNDP designers and implementors of ongoing or future UNDP stabilization projects a set of preventive and mitigating measures to fraud risks identified in the FFS example, and from a situational crime prevention approach or perspective. Other multilateral organizations involved in stabilization projects may also wish to consider in their fraud risk management, the risks and preventative and mitigating measures identified in this paper, where similar situational factors exist.

To this end, this paper first, identifies the main forms of procurement fraud during the implementation of the FFS; and second, uses the crime script approach to support and propose situational crime prevention techniques to mitigate the risks of procurement fraud within the FFS.

The crime scripts and related crime prevention techniques were laid out in this paper after a thorough review of the literature in criminology on situational crime prevention theory and its application to procurement fraud.

The crime scripts relate to four main types of procurement fraud that the authors identified in the FFS, namely 1) vendor collusion during the bidding process; 2) fake bid securities submitted during the bidding process; 3) vendor extorsion; and 4) embezzlement of daily wages within Cash-for-Work (CfW) projects.

For the purpose of this paper, the authors relied on findings from their investigations into allegations of procurement fraud within the FFS. Based on these findings, they elaborated crime scripts that they deconstructed into specific steps and from which a series of measures that aim at preventing, mitigating and countering procurement fraud are set out in this paper, for the development of best practices.

The preventive and mitigating measures set out in this paper represent a consolidated list of UNDP Iraq adopted measures together with additional measures proposed by the authors. They result from the authors' consultation with key UNDP Iraq and FFS personnel and the authors' understanding of the issue, experience with this type of investigation in Iraq and elsewhere, and their consideration of what could reasonably impact on the ability of employees and vendors to engage in fraud.

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I. Introduction

The United Nations Development Programme (UNDP) is the largest development organization in the world, active in about 170 countries and territories. UNDP helps to achieve the eradication of poverty, and the reduction of inequalities and exclusion. It helps countries to develop policies, leadership skills, partnering abilities, institutional capabilities and build resilience to sustain development results (UNDP General Presentation, 2020).

UNDP manages one of largest procurement operations in the United Nations (UN) system, procuring around US$ 3 billion worth of goods and services each year, to ensure that developing countries have access to life-saving medicines, cutting-edge technology, emergency relief supplies and other needed items. Every year, UNDP works with vendors from 200 countries. UNDP defines vendors as companies, individuals or any entity doing business with UNDP, meaning receiving funds through UNDP to provide the required goods or services (UNDP, Doing Business with UNDP, 2016).

Since 2014, UNDP has received significant amounts of government donor funds to directly implement the Funding Facility for Stabilization Project (hereinafter referred to as "FFS") in Iraq, the purpose of which has been to reconstruct the critical infrastructures of the areas in Iraq liberated from the Islamic State of Iraq and the Levant (ISIL) (UNDP Project Document FFS, Revised 2018). By directly implementing the FFS, UNDP has been responsible for all the procurement of civil works and services related to this project (UNDP Project Document FFS, Revised 2018).

The Office of Audit and Investigations (OAI) is the only office within UNDP with the mandate to conduct investigations into allegations of corruption and fraud, including procurement fraud, involving UNDP employees and vendors (OAI Charter, 2017; OAI Investigations guidelines, 2019; UNDP Vendor Sanction Policies, 2016). OAI investigations are internal and administrative in nature, evidence-based, and their purpose is to establish a case's material facts. Any subsequent action resulting from an investigation, such as disciplinary actions against UNDP staff members, referrals of UNDP employees to national authorities for criminal investigation and prosecution, and debarment of UNDP vendors, is determined by other offices within UNDP or the UN. The authors of this paper work in the Investigations Section of OAI, managing and/or conducting investigations, including those related to the FFS.

The paper first identifies the main forms of procurement fraud during the implementation of the FFS; and second, uses the crime script approach to support and propose situational crime prevention techniques to mitigate the risks of procurement fraud within the FFS.

For the purpose of this paper, the authors relied on findings from their investigations into allegations of procurement fraud within the FFS. Based on these findings, they elaborated crime scripts from which a series of measures aiming to prevent, mitigate and counter procurement fraud are set out.

This paper, in its identification of risks of fraud and proposed remedial solutions, also ambitions to contribute to UNDP's development of best practices in ongoing or future stabilization projects, where like situational factors may reasonably exist.

Given the confidentiality requirements of OAI's investigations, any information that identifies UNDP employees or vendors has been omitted.

II. Methodology

Since the implementation of the FFS in Iraq, OAI has conducted 125 investigations into allegations of corruption and fraud. The majority of these investigations arose from complaints reported to OAI by the UNDP Country Office. They related to the procurement of civil works and services and involved vendors, and, to a lesser extent, UNDP personnel, as subjects (suspects) of the investigation. For the purpose of their investigations, the authors of this paper conducted a series of investigative field missions to Iraq, notably in the regions of Baghdad and Erbil, during which they collected and reviewed substantive amounts of evidence.[1] They collected procurement and financial documentation, conducted interviews of complainants (UNDP employees, vendor employees and managers), witnesses (UNDP employees; third party contractor employees; vendor employees; brokers between vendors and financial institutions) and subjects (UNDP employees; vendor employees and managers). In addition, the authors of this paper visited financial institutions during their field missions, such as local banks, and met with their management, interviewing them when possible. Finally, the authors of the paper conducted unannounced site visits to FFS implementation sites.

The crime scripts set out in this paper are based on the authors' review and analysis of the evidence they collected during their investigations. The established crime scripts are attributed to four types of fraud that took place during the procurement cycle, and which involved vendors or UNDP personnel as subjects: 1) vendor collusion; 2) submission of fake bid securities as part of the bidding process; 3) vendor extortion and 4) embezzlement of daily wages within Cash-for-Work (CfW) projects. The proposed situational crime prevention measures are derived from the established crime scripts.

III. Conceptual Framework

A) Situational crime prevention

Situational crime prevention is rooted in the theories of environmental criminology, including the routine activity theory, the rational choice perspective and the crime pattern theory (Bullock, Clarke, Tilley, 2010; Clarke, 2011). The focus of the routine activity theory is the study of crime as an event, highlighting its relation to space and time, while emphasizing its ecological nature (Miro, 2014). It is based on criminal events, on the distribution and grouping in space and time of the minimal elements that constitute them, rather than on the search for offenders' motives (Tilley, 2009). In routine activities theory, crime is likely to occur when three essential elements of crime converge in space and time: a motivated offender, an attractive target, and the absence of capable guardianship (Cohen, Felson, 1979). The rational choice perspective suggests that criminal behavior is always the result of a choice (Clarke, 2011). Instead of viewing criminal behavior as the outcome of stable criminal motivations, or long-standing criminal predispositions and psychopathologies, the rational choice perspective views the desires, preferences and motives of offenders and potential offenders as similar to those of a non-offender, and as in continual interaction with contemporary opportunities and constraints to produce, reinforce and, sometimes, reduce criminal behaviors (Cornish, Clarke, 2011). Crime pattern theory contends that spatial distribution of crime is a function of everyday patterns of work, play and residence that bring potential offenders into contact with crime targets where the risk of being caught and recognized are relatively low (Bullock, Clarke, Tilley, 2010).

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[1]. Evidence collected during the investigations and/or missions to Iraq was done in line with OAI's Investigations Guidelines (2019) and related Standard Operating Procedures (SOPs). OAI defines evidence as any type of proof that tends to establish or disprove a fact material to the case. It includes, but is not limited to, oral testimony of witnesses, including experts on technical matters; documents; electronic, audio, and video records; photographs; and biological evidence, such as blood, hair and bodily fluids (OAI Investigations Guidelines (2019).

By focusing on crimes rather than criminals, the situational crime prevention approach targets the near causes of crime events, primarily the availability of opportunities founded in routines activities, rather than the distant causes of offenders' criminality such as poverty, inequality, genetic make-up, social forces, neglectful parenting, etc. (Bullock, Clarke, Tilley 2010; Sidebottom, 2010). In theory, this approach reduces crime by making it impossible for it to be committed regardless of the offender's motivation or intent, deterring the offender from committing the offense, or reducing cues that increase a person's motivation to commit a crime during specific types of events (Freilich, Newman, 2017). Studying crime for the purpose of situation crime prevention involves deconstructing this complexity in order to identify the various opportunity structures that are used during their commission (Bullock, Clarke, Tilley 2010).

Many techniques of situational crime prevention have been elaborated and fall under five main headings (Bullock, Clarke, Tilley 2010; Clarke, 2011; ASU Center for Problem-Oriented Policing 2020):

TABLE 1: SITUATIONAL CRIME PREVENTION TECHNIQUES

Situational crime prevention techniques	Narrative
Removal of reward	Reducing or removing the reward obtained from committing the crime
Increase in risks	Increasing the risks associated with committing the crime
Increase in efforts	Increasing the efforts needed to commit the crime
Reduction of provocations	Reducing the provocations that precipitate or induce crime
Removal of excuses	Removing the excuses used by criminals to justify their crime or neutralize cognitive dissonance

B) Crime scripts

Crime scripts are used in the situational crime prevention approach to prevent crime (Cornish, 1994). They identify points in which situational crime prevention or crime reduction techniques can be introduced to ideally prevent, but also increase, the level of risk and effort to inhibit the offender from moving through the process of committing a crime (Gilmour, 2014). Understanding how a crime is carried out is used to craft interventions that remove crime opportunities and in turn prevent offending (Freilich, Newman, 2017). The crime script approach details and analyzes the lines of action of offender behavior that are required to carry out a specific crime and specifies a crime according to the steps followed by the offender (Cornish,1994). The approach must fulfil two important requirements: (1) it must be crime-specific, and (2) it must analyze the details of crime commission in relation to specific crimes (Savona, 2010). The crime script approach complements the situational crime prevention perspective as it permits to elaborate evidence-based targeted preventive and mitigating measures to the different stages of the criminal process (Cook A., Reynald D., Leclerc B., Wortley R., 2019).

C) Situational crime prevention and crime scripts approaches applied to procurement fraud

Based on the review of the literature, efforts to study procurement fraud in light of situational crime prevention and/or crime script approaches have been rare, and no criminological study was found on the field of procurement fraud within development aid. Graycar and Prenzler (2013), however, do suggest that situational crime prevention has provided the most important framework for developing effective crime-prevention strategies internationally, and that it can also be used for procurement fraud in the public sector. Analyses of these cases have highlighted the value of breaking down the procurement process into distinct phases and identifying opportunities for a graft at each stage. Dehghanniri and Borrion (2019) examined the application of the crime script approach in the field of criminology by reviewing 105 crime scripts published between 1994 and 2018. They identified numerous crime types and classified them into eight categories: cybercrime (24 scripts), corruption and fraud offences (23), robbery and theft offences (19), drug offences (14), environmental crime (14), violent crime (13), sexual offences (9), and other (13). Among the 23 scripts related to corruption and fraud offenses, they only identified two studies which used the crime script approach for the analysis of procurement fraud and the elaboration of preventive measures. Rowe E, Akman T, Smith RG and Tomison AM (2013) used the crime script approach for studying public sector corruption in Australia, whereas Zanella (2015) used the crime script approach to study procurement fraud of public works in Italy. The remaining 21 studies were related to different types of fraud (credit card fraud, internet fraud, etc.).

D) Definition of procurement fraud at UNDP

The UNDP Anti-Fraud Policy (2018) defines fraud as follows: "Fraud is any act or omission whereby an individual or entity knowingly misrepresents or conceals a fact a) in order to obtain an undue benefit or advantage or avoid an obligation for himself, herself, itself or a third party and/or b) in such a way as to cause an individual or entity to act, or fail to act, to his, her or its detriment." OAI considers procurement fraud as a distinct category of misconduct, which can also be referred to as a proscribed practice when it is committed by a vendor. Within the context of OAI investigations, and for the purpose of this paper, procurement fraud is understood as any type of fraud occurring at any time during the procurement cycle, which includes the selected vendor's implementation of the contract. This form of misconduct will be deconstructed through crime scripts.

E) Definition of vendor at UNDP

Although the UNDP Vendor Sanctions policy (2016) does not provide a definition for the term "vendor", this can be found in the glossary in the UNDP Programme and Operations Policies and Procedures (POPP), where the term "vendor" is defined as follows: "An offeror or a prospective, registered or actual supplier, contractor or provider of goods, services and/or works to UNDP. Vendors include individuals, private or public companies, whether parent, holding, subsidiary, affiliate, consortium members, or partnership, a government agency or a non-governmental organization. Employees, officers, advisers or representatives of the Vendor will be considered agents for which the Vendor is responsible under these procedures [...]." (UNDP POPP, 2021). For the purposes of this paper, the term "vendor" has been used according to the UNDP definition.

IV. General Environment in Iraq inducing Corruption and Fraud

Iraq is an upper middle-income country that ranks 123 out of 189 countries on UNDP's 2020 Human Development Index (HDI), with a total population of about 39 million and a median age of 21 (UNDP HDI Report and data (2020). Its progress has been hampered by a legacy of conflict, social disintegration and economic/development challenges, aggravated by weak governance and high rates of corruption (UNDP CPD 2016-2020 and UNDP CPD 2020-2024).

In 2020, Iraq ranked 17th on the Fragile State Index (FSI) (The Fund for Peace, FSI, 2020) and 161st out of 163 countries on the Global Peace index (GPI) (Institute for Economics and Peace, GPI 2020). This fragility stems from three-decades of Baathist rule and international sanctions, coupled with military intervention and armed insurrections since 2003. In 2014, ISIL's take-over of large parts of the Anbar Governorate and the city of Mosul plunged Iraq into another serious security, political, social and economic crisis (UNDAF Iraq Report 2014, UNDP CPD 2016-2020, UNDP CPD 2020-2024, Iraq Vision 2030).

Poverty among Iraqis is described as multi-dimensional with 63% of households suffering from 2 or 3 simultaneous deprivations (World Bank Country Diagnostic Report 2017; Iraq Vision 2030). In 2017, the overall unemployment rate was estimated at 13%, with women faring worse than men, at about 30% and 10%, respectively (ILO Iraq Statistics 2017-2020; World Bank Iraq Data 2017; Global Economy 2020).

Political sectarianism and sub-actors like tribal and religious leaders have contributed to Iraq's fragility. Structural deficits are reportedly caused by sub-loyalties, policy of quotas based on allegiances, and disrespect for law and order (BTI Iraq Country Report 2018, UNDP CPD 2016-2020, Iraq RDF 2018, Iraq NDP 2018-2022).

Corruption, a key symptom of this structural deficit, remains pervasive in both the public and private sectors (Iraq Vision 2030, Iraq NDP 2018-2022; Iraq RDF 2018; EASO Country Guidance Iraq 2019; World Bank Iraq Country Diagnostic Report 2017, UNDP CPD 2020-2024, U4 Iraq Reports 2013, 2015 and 2020; BTI Iraq Country Report 2018). In 2020, Iraq ranked 160th out of 180 countries on Transparency International's Corruption Perceptions Index (CPI) (Transparency International CPI 2020).

Iraq's anti-corruption framework is manifest in its Constitution (2005) and in a variety of laws on subjects that include but are not limited to public procurement, bribery, money laundering and illicit gains (Iraq Constitution Article 102 (2005); Iraq Penal Code No. 111 (1969); Law on Anti-Money Laundering and Counter-Terrorism Financing No. 39 (2015); CPA Order No. 87 (2004); Law on the Ratification of the United Nations Convention against Corruption No. 35 (2008)). Until September 2019, when a law passed in parliament dismantled Inspectors' General Offices embedded within ministries, Iraq had three dedicated anti-corruption bodies that also included the Federal Board of Supreme Audit (FBSA) tasked to audit public funds and the Federal Commission of Integrity (CoI) tasked to investigate government corruption. The Parliamentary Committee on Integrity was established in 2003 to monitor the work of these anti-corruption bodies and propose legislation (Law of FBSA No. 31 (2011), Law on Integrity and Illegitimate Gain No. 30 (2011), CPA Order No. 57 (2004), Iraq Ministry of Justice Publication on Abolition of Inspectors General Offices Law No. 24 (2019), U4 Iraq reports 2015 and 2020).

Several factors have reportedly undermined Iraq's anti-corruption efforts: a lack of capability or agreement concerning institutional roles and political will, power-sharing agreements and favoritism, political influence, intimidation and threats, a lack of transparency, unclear legislation and the absence of real enforcement thereof (Iraq Vision 2030, Iraq NDP 2018-2022, US Department of State Iraq HRR 2019, U4 Iraq Reports 2013, 2015 and 2020). Bureaucratic corruption, bribery, clientelism, nepotism, politically motivated appointments, and payroll corruption in the form of 'ghost employees' have been described as hampering the Government of Iraq's (GoI) efficiency and credibility (Iraq NDP 2018-2022, World Bank Iraq Country Diagnostic Report 2017, BTI Iraq Country Report 2018, U4 Iraq Report 2015 and 2020). According to Transparency International, the main sectors with high

risk of corruption are public finance management (including procurement), oil and gas, electricity, judiciary, media and security and defense (U4 Iraq Reports 2013, 2015 and 2020). In 2013, everyday Iraqi people were surveyed and between 20 to 29.9% said that they paid a bribe to government services like education, the judiciary, and the police (Transparency International, GCB 2013).

The US Department of State reported credible allegations of widespread corruption in government procurement, presenting examples of bribery and kickbacks, "phantom projects", awards involving companies connected to political leaders, and bribery of port officials (US Department of State Iraq ICS and HRR 2019).

V. Funding Facility for Stabilization Project

A) Purpose and Major Components

In June 2014, ISIL expanded in Iraq and captured the city of Mosul, making it a stronghold to continue expanding and occupying other cities and towns in eastern and northeastern of Iraq. By May 2015, ISIL completed capturing Ramadi and the surrounding towns in the Anbar Governorate. In December 2017, the GoI supported by the U.S. led coalition launched a military operation that succeeded to retake the occupied cities. However, the operation came at the cost of the cities themselves as the destruction extended to nearly every part of Mosul and Ramadi, the two major liberated cities (UNDP Project Document FFS, Revised 2018).

On the sidelines of this conflict, the UN, the GoI and international donors created the Funding Facility for Immediate Stabilization (FFIS) in 2015 and a Funding Facility for Expanded Stabilization (FFES) in 2016. These UN programs provide basic infrastructure repairs, jobs and small-business loans. Together, FFIS and FFES comprise the FFS. The FFS project started in May 2015 and will end, after extensions, in December 2023 (UNDP FFS Annual Report 2019; UNDP Financial Management System / ATLAS).

The purpose of the FFS is to support the different phases of the stabilization and reconstruction of Iraqi cities and towns suffering from the conflict consequences. It is centered on four main areas: public works and infrastructure rehabilitation, livelihoods, capacity support and social cohesion. At the onset of the FFS, priority was given to public work and the rehabilitation of infrastructure sectors focusing on housing, health, education, roads and bridges, sewage, electricity and water (UNDP Project Document FFS, Revised 2018).

B) Budgeting

The FFS budget from 2015 to 2021 reached US$ 1,63 billion (UNDP Financial Management System / ATLAS). It is funded by 28 government donors (UNDP FFS Quarter 1 Report, 2020)).

TABLE 2: FFS BUDGETING FROM 2015 TO 2021

Fiscal Year	Budget - USD
2021	278,770,873.00
2020	328,700,958.00
2019	269,631,787.00
2018	486,606,034.00
2017	178,135,965.00
2016	82,905,782.00
2015	7,128,147.00

C) Governance and Management

The FFS is overseen by the Stabilization Steering Committee (SSC), which is the highest-level of project management within FFS. The committee is co-chaired by the Secretary-General of the Iraqi Council of Ministers and the Deputy Special Representative of the Secretary General (DSRSG)/UN Resident Coordinator (UNRC) and includes as members representatives of donors and the GoI. The SSC provides strategic directions and determines geographical priorities for receiving project support (UNDP Project Document FFS, Revised 2018).

The organizational structure of the FFS is composed of: the DSRSG/UNRC that provides overall leadership and guidance to the FFS project team; the UNDP Resident Representative who serves as the senior supplier; the Head of Stabilization who serves as the portfolio manager in UNDP for Stabilization and Recovery support; the UNDP FFS Project Management Team (hereinafter referred to as the FFS project team) that runs the project on a day-to-day basis; and the UNDP Service Center for Operations Support (hereinafter referred to as the Service Center), the function of which is to handle all procurements for the FFS project with the support of an international team with expertise in procurement, engineering, human resources, administration, and finance (UNDP Project Document FFS, Revised 2018).

D) Projects Selection, Tendering, Implementation, Completion and Handing over

The FFS is implemented through a Direct Implementation Modality (DIM), whereby UNDP takes on the role of Implementing Partner, thereby assuming overall management responsibility and accountability for project implementation. Accordingly, UNDP must follow all its established policies and procedures. The prioritization of FFS projects is set by the GoI, based on the Provincial Command Cells (PCCs) recommendations. UNDP coordinates with the local government to ensure that priorities set by the government are aligned with actual needs on the ground. The FFS project team then manages the implementation of the proposed projects (UNDP Project Document FFS, Revised 2018)

E) Identification and Implementation of projects

The first step in project creation is the prioritization and approval of the proposed projects' locations by the SSC and the Prime Ministers' Office. The affected infrastructures and public facilities are then identified by the local governorates in coordination with UNDP, and the FFS project team in turn launches an on-site assessment mission, followed by the development and confirmation of priorities. The second step is the security clearance of the project site, which includes the clearing of mines and unexploded ordnance. The third step is the preparation of the Bill of Quantity (BOQ) and the project design. The BOQ, the drawing and the design are prepared by the municipality in cooperation with UNDP FFS engineers. The fourth step is the procurement of vendors for the implementation of the project: the UNDP Service Center oversees the procurements of the projects, from solicitation of vendors, receipt and evaluation of offers, procurement committee reviews of the recommended bidder, to the award and management of the contract. The fifth step is the implementation of the project by the vendors, which is monitored both by the FFS project team and the government. Finally, the FFS project team confirms the completion of the project in accordance with the terms of the contract and BOQ requirements, and hands over the site to the beneficiaries (UNDP Project Document FFS, Revised 2018).

VI. Crime scripts

A) Vendor collusion

When the Service Centre advertises an invitation to bid, it includes all the project's details and requirements in addition to bidders' instructions, which request technical and financial information, the extent of which depends on the type, nature and cost of the project.

Many local companies in Iraq either lack the technical expertise and/or the financial capability to implement large and complicated projects but are still keen to participate in UNDP's tender processes.

To make up for their shortfalls, some companies share information, documents and materials with each other during the bid preparation phase, while others hire engineers or an engineering consulting firm to prepare and submit bids for them. The tribal system in Iraq and family-owned character of these companies provide fertile ground for these practices.

The following crime scripts illustrate the two difference practices vendors have used to make up for their lack of technical expertise and/or financial capability.

TABLE 3: VENDOR COLLUSION CRIME SCRIPT 1

Crime script 1	Narrative
Step 1: Identification of related vendors	Vendor A identifies friends and relatives who own, manage or work with similar vendors with experience in submitting bids to UNDP
Step 2: Identification of procurements	Vendor A identifies UNDP procurements of interest to the companies
Step 3: Meeting with vendors	Vendor A meets with the Vendor B to share information and templates with each other like bid forms, BOQs and catalogues
Step 4: Individual submission of bids	Vendors A and B submit their individual bids to the Service Center, the result of which are visible commonalities in the bid documents submitted

TABLE 4: VENDOR COLLUSION CRIME SCRIPT 2

Crime script 2	Narrative
Step 1: Identification of engineers	Vendor A identifies engineers from the local market who previously worked in similar projects and have enough experience in the field of construction
Step 2: Hiring of engineers	Vendor A hires engineers from the local market at a very low cost to prepare BOQs and other technical documents. To gain more profit, these engineers work for multiple vendors – Vendors B and C – providing them with similar bid packages
Step 3: Individual submission of bids	Vendors A, B and C submit their individual but similar bids to the Service Center

Once the bids are received by the Service Center, all provided documents are verified during the technical evaluation stage and an arithmetical check is made for BOQs and financial statements. The Evaluation Committee (EC), which is appointed by the Service Center, will then find unexpected similarities in the bids of different vendors, such as documents having the same unusual font, math errors, spelling errors, postmarks, stationery layout, postage stamps, telephone numbers, or focal person. In some cases, documents belonging to a certain vendor will be also found in the submission of another vendor.

TABLE 5: VENDOR COLLUSION CRIME SCRIPTS 1 AND 2 LAST STEP

Crime scripts 1 and 2	Narrative
Last step: Vendor responses to UNDP	The EC finds unexpected similarities in the bids of different vendors and reaches out to them for an explanation. The vendors respond by providing unrealistic and suspicious arguments that compel the EC to forward the issue to UNDP's OAI for further investigation

B) Forged Bid Securities, Financial Statements and Performance letters

OAI investigations show that the Iraqi market witnessed a significant increase in the number of general constructions companies since 2010. These companies fiercely compete for contracts with international organizations operating in Iraq, such as UNDP.

Vendors have spared no effort to bid on the vast number of FFS tenders advertised monthly, with the hope of obtaining one or more contracts. For UNDP projects with a total contract value of US$ 150,000 or more, one of

the documents bidders need to provide is a bid security in the form of a bank guarantee. A bid security binds an offeror to UNDP and ensures the fulfillment of the commitments included in their offer up to the bid validity period, thereby inciting a vendor with limited solvency to find a way to obtain a bid security without having the required funds in the bank.

Consequently, vendors have engaged in different strategies to produce viable bid securities within their submission. Three strategies illustrated through crime scripts are presented below.

TABLE 6: FORGED DOCUMENTS CRIME SCRIPT 1

Crime script 1	Narrative
Step 1: Identification of a bank employee	Vendor identifies a bank employee able to provide them with a fake bank guarantee letter at a low cost
Step 2: Approach of the bank employee	Vendor approaches the bank employee and agrees on the money that he/she will receive in exchange of the fake bank guarantee letter
Step 3: Submission of the fake bid security	Vendor submits the bid security in the form of a fake bank guarantee letter to the Service Center

TABLE 7: FORGED DOCUMENTS CRIME SCRIPT 2

Crime script 2	Narrative
Step 1: Identification of a broker	Vendor identifies a broker connected with individuals able to provide a fake bank guarantee letter
Step 2: Approach of the broker	Vendor approaches a broker and agrees on the money that he/she will receive in exchange of the fake bank guarantee letter
Step 3: Submission of the fake bid security	Vendor submits the bid security in the form of a fake bank guarantee letter to the Service Center

TABLE 8: FORGED DOCUMENTS CRIME SCRIPT 3

Crime script 3	Narrative
Step 1: Identification of a bank employee	Vendor identifies a bank employee able to provide an authentic template of a bank guarantee letter
Step 2: Approach of the bank employee	Vendor approaches the bank employee and agrees on the money that he/she will receive in exchange for an authentic template of bank guarantee letter
Step 3: Fabrication of the fake bid security	Vendor uses the blank template to fabricate a bank guarantee letter in a way that appears to be genuine
Step 4: Submission of the fake bid security	Vendor submits the bid security in a form of a bank guarantee letter to the Service Center

Once the Service Center receives the bid security in the form of a letter of guarantee or any bank-issued check, cashier's check or certified check, the issuing bank's head of office is contacted to confirm the authenticity of the document and it is then that they confirm through an official letter that the document in question is fake.

TABLE 9: FORGED DOCUMENTS CRIME SCRIPTS 1, 2, 3 LAST STEP

Crime scripts 1, 2 and 3	Narrative
Last step: Vendor responses to UNDP	After the issuing bank confirmed to UNDP that the document in question is fake, the vendor manager contends that he was defrauded by someone who promised to provide him with an authentic letter of guarantee for minimal fees

C) Vendor extorsion

Many vendors have spared no effort to bid on the vast number of FFS tenders advertised monthly and to include in their submissions false or forged bid securities to compensate for their limited financial solvency.

In doing so, some vendors have become vulnerable to coercive and/or exaction schemes by opportunity-seeking UNDP personnel whose functional role is to verify the authenticity of bid securities with local banks. Schemes of this nature are in part made possible due to the absence of a digital trace. When requested to authenticate the bid security by UNDP Iraq, the issuing bank transmits by courier the bid security to the UNDP personnel in charge of verifying the authenticity of bid securities and who may be involved in the scheme.

A typical scheme is illustrated in the crime script below as perpetrated by the UNDP personnel in charge of verifying the authenticity of bid securities.

TABLE 10: VENDOR EXTORTION CRIME SCRIPT 1

Crime script 1	Narrative
Step 1: Preparation	The UNDP personnel acquires non-UNDP issued ICT equipment to use in scheme. • The UNDP personnel accesses Vendor's information (e.g. contact and banking details etc.) from UNDP's database of registered vendors and the submitted bid securities. • The UNDP personnel forms relationships with a network of contacts within the banks. • The UNDP personnel learns about banking processes, including the bank's bid security issuance procedures, templates, signatories and verification methods.
Step 2: Select targets	• The UNDP personnel selects the bank employee on the basis of an established relationship and knowledge of his/her financial difficulties or motivations for reward / corruption. • The UNDP personnel selects the vendor after having received a letter of non-authentication from the bank and having uncovered the vendor's forged bid security.
Step 3: Contact targets	• The UNDP personnel contacts the bank employee easily based on already formed relationships and physical access to the Bank and its employees. • The UNDP personnel contacts the vendor thanks to his or her access to vendor's information. • The UNDP personnel uses non-UNDP issued mobile phones/SIMs and off-site locations for in-person meetings (e.g. hotel).
Step 4: Use Information Obtained to Coerce or Induce	• The bank employee issues a fake bank letter of authentication to the UNDP personnel in exchange for a fee or share of scheme's profits. • The vendor pays a sum of monies in exchange for the UNDP personnel's promise to conceal the forged bid security and to not-register the banks' original letter of non-authentication into UNDP official records;
Step 5: Concealment	• On receipt of monies from the vendor, the UNDP personnel formally registers the fake bank letter of authentication in UNDP's records and the banks' original letter of non-authentication is discarded.
Step 6: Vendor reports the extorsion	• The extorted vendor reports the extortion to UNDP.

UNDP Iraq signed a Long-Term Agreement (LTA) with a vendor to provide consultancy manpower services to support the implementation of projects in Iraq. The main purpose of this agreement is to provide the services of local engineers specialized in various sectors to supervise and control the implementation of projects, follow-

up progress of work and evaluate performance of vendors. During the implementation of a project, there are three types of engineers at the project site: 1) monitoring engineers from UNDP contracted through the above-mentioned LTA (LTA site engineers), 2) the Iraqi Government engineers as the end-user engineers (end-user engineers), and 3) the engineers of the vendors implementing the projects (vendor engineers).

This arrangement has given the opportunity to some engineers to extort vendors by requesting payment from them for covering intentional or unintentional errors committed during the implementation of the project, substandard work performance and the use of poor-quality materials during the project.

TABLE 11: VENDOR EXTORTION CRIME SCRIPT 2

Crime script 2	Narrative
Step 1: Exaggerated control	LTA site engineer intensifies oversight and rejects some works and materials to push the vendor to offer him/her a bribe in the form of cash or free services.
Step 2: False excuses	• LTA site engineer claims that the work carried out is not of the required standard. • LTA site engineer claims that some of the materials used do not meet the required specifications, as per the BOQ.
Step 3: Extorsion	In order to avoid any additional costs as a result of the LTA site engi-neer's request to replace materials or re-carry out the work, the vendor choses to comply and offer a bribe in the form of cash or free services to the engineer.
Step 4: Continuation of the extorsion	The end-user engineers may participate in extortion due to their constant presence at the project site and their role in approving works and materials used
Step 5: Vendor reports the extorsion	The situation eventually makes the vendor stop fulfilling the LTA site engineer's requests or to continue providing him/her with services, and ends with the vendor reporting the issue to UNDP

D) Cash for Work

Following the liberations of East Mosul (in January 2017) and West Mosul (in July 2017) from ISIL, UNDP launched multiple successive Cash for Work (CfW) projects involving the removal of rubble and debris from neighborhoods, alleyways and public buildings. Also referred to as "livelihood", CfW projects are meant to improve accessibility and maneuverability throughout neighborhoods and public spaces to allow internally displaced people access to their homes, previously blocked by the rubble. In return for a management fee, awarded vendors are to manage the rubble removal of specified lots by hiring and paying workers/supervisors a daily wage of US$ 20/ US$ 25 over a specified contractual period. In UNDP Iraq, CfW beneficiaries range between 40 to 700 workers, depending on the size of the project lot tendered.

The following crime script illustrates the steps taken by a Mosul-based large-sized contractor that was awarded a UNDP tender to implement a CfW project involving the hiring of 60 workers to clean-up rubble from a site. Thanks to a UNDP spot check of the project, a handful of workers reported their complaints to visiting UNDP field personnel and, following a full investigation, the vendor was found to have committed fraudulent practices in the form of under-paying and clawing-back daily wages of dozens of workers.

TABLE 12: CASH FOR WORK CRIME SCRIPT

Crime script	Narrative
Step 1: Identification of Target project	• Due to ISIL's occupation, the vendor has had no business activity for over a year and needs an alternate stream of revenue. • Although it has no prior experience in CfWs, it has already implemented another project for UNDP. • The small scale of the previously implemented project is perceived to serve as experience from which the vendor can then bid on larger CfW projects.
Step 2: Preparation	• The vendor observes the operations of other companies that were awarded a CfW project in Mosul. • The vendor identifies and evaluates its own assets (e.g. trucks and equipment) that would serve as cost-reductions in implementing the project. • The vendor prepares and submits a quotation.
Step 3: Initial Acts to Commit fraud	• Upon being awarded the project, a local foreman from within the vendor's social-professional network is recruited to oversee the hiring and payment of daily workers, and to supervise the day-to-day ground operations of the project. • Workers, including female workers, are selected on the basis of the local foreman's social network, contrary to UNDP's requirements. • The UNDP contracted daily wage is understated to workers at the time of their selection and those who protest are omitted from the final list.
Step 4: Execution of Fraud	• Over the first 10 days of the project, the daily wage of male and female workers is clawed-back by 40% and 60%, respectively.
Step 5: Concealment of Fraud	• The vendor produces different versions of the final list of workers. • The vendor denies to UNDP that workers have not received their wages; it justifies the lower amounts paid out to workers as monetary gifts given on the occasion of the Eid Al Adha holiday (which fell within the first 10 days). • The vendor pays the balance of wages to workers in the presence of UNDP monitors only to later claw-back parts of the amounts paid, and in some cases, under harassment.

VII. Preventing and Mitigating measures

A) Vendor collusion

The following measures are listed as best practices to help increase the risk and effort of collusion as well as remove any excuses that justify the offense, prior to the vendor submitting their bid (crime script step "Individual submission of bids").

TABLE 13: PREVENTIVE MEASURES SUGGESTED FOR BEST PRACTICES

Situational crime prevention technique	Crime script /(Steps)	Narrative
Increase in efforts and risks	Crime script 1 / Step 4 (Individual submission of bids) Crime script 2 / Step 3 (Individual submission of bids)	LTA site engineer intensifies oversight and rejects some works and materials to push the vendor to offer him/her a bribe in the form of cash or free services.
Increase in risks	Crime script 1 / Steps **1.** (Identification of related vendors), **2.** (Identification of procurements) and **3.** (Meeting with vendors)	Review and verify bid documents comprehensively including bank guarantees. Conduct arithmetic checks and detailed price analysis/comparisons per vendor to detect any commonalities between bids in the same tender. In case of identical prices or similarities in documents provided by the bidders, send requests for clarification to bidders in order to verify any potential collusion.
		Increase number of prospective vendors bidding on tenders underpinned by a thorough verification process. Solicit as many bids as possible which would decrease the probability of collusive bidding. In case of a low number of bidders, collusion is more likely to occur.
Increase in efforts	Crime script 1 / Step 4 (Individual submission of bids) Crime script 2 / Step 3 (Individual submission of bids)	Get protection against a contractor manipulating the selection process by ensuring multiple layers of review by senior procurement personnel and Head of Service Center - Senior Operations Manager at the country level before a contract is submitted to any Procurement Review Committee.
		Ensure that procurement personnel are familiar with red flags arising from bidders' collusion, price fixing, and other forms of collusion.
		Ask vendors for clarifications in writing when suspicious (similar or the same) prices or bids are noticed. Vendors should justify their bids and prices.
Removal of excuses	Crime script 1 / Steps 1 (Identification of related vendors), 2 (Identification of procurements) and 3 (Meeting with vendors) Crime script 2 / Steps 1 (Identification of engineers) and 2 (Hiring of engineers)	Organize regular workshops for vendors to highlight the consequences of committing proscribed practices during the bidding process.

B) Forged Bid Securities, Financial Statements and Performance letters (Procurement)

As best practices, the following measures could help increase the level of effort and risk associated with submitting forged documents, remove those excuses that allow vendors to justify their behavior, and reduce the provocations that precipitate the offense. These measures target all steps identified in the three crime scripts, including those prior to the *Submission of the fake bid security step*.

TABLE 14: PREVENTIVE MEASURES SUGGESTED FOR BEST PRACTICES

Situational crime prevention technique	Crime script / (Steps)	Narrative
Increase in risks	Crime script 1/ Step 3 (Submission of the fake bid security) Crime script 2 / Step 3 (Submission of the fake bid security) Crime script 3 / Step 4 (Submission of the fake bid security)	• Verify systematically all documents submitted by a bidder/vendor including bid securities from issuing banks, government-issued certificates. • Report immediately all forged documents to the organization's Investigations Service and have vendors who have submitted these documents suspended from future tendering processes pending the investigation's outcome.
Increase in efforts and risks	Crime script 1 / Steps 1 (Identification of a bank employee) and 2 (Approach of the bank employee) Crime script 2 / Steps 1 (Identification of a broker) and 2 (Approach of the broker) Crime script 3 / Steps 1 (Identification of a bank employee), 2 (Approach of the bank employee) and 3 (Fabrication of the fake bid security)	For high value tender processes, any kind of bid securities should have the bank's official stamp and should be certified by both the head of the credit section and the branch manager. The bid security should then be sent through registered or courier mail directly from the issuing bank, rather than through the prospective vendor, alongside a bank cover letter confirming authenticity. When vendors are not selected or disqualified, the organization should then inform the banks in writing to cancel the bid so as to allow those vendors to use their deposit for another bidding. This technique would prevent vendors from making excuses about their funds being frozen in guarantee of the bid security.
Removal of excuses	Crime scripts 1, 2, 3 / All steps	• Place a caution in bold in the Invitation to bid. The caution should comprise language to the effect of: 'The organization has zero tolerance for fraud and corruption, meaning that vendors are not to engage in fraud or corruption. Fraud includes the submission of fraudulent or misrepresented documents such as bid securities and financial statements.' • Produce the solicitation documents, at a minimum the Invitation to bid and the Instruction to bidders with the aforementioned caution, in the relevant local language.

		Consider adopting Bid Securing Declarations, a method to ensure the commitment of bidders to the rules of the bidding procedure and terms, particularly for low value contracts often implemented by small local companies. In a Bid Securing Declaration, a bidder undertakes to be debarred, without prior notice and for a specified period of time, should it withdraw, modify its bid, or decline to sign the contract during the bid validity period.
Removal of provocation	Crime scripts 1, 2, 3 / All steps	

C) Vendor extorsion

In addition to some of the measures covered in the section on "Forged Bid Securities, Financial Statements and Performance letters (Procurement)", which also apply to this section, the following deterrence measures could assist in increasing the effort and risk for an offender to engage in the two crime scripts on vendor extortion:

TABLE 15: CRIME SCRIPT 1 - PREVENTIVE MEASURES SUGGESTED FOR BEST PRACTICES

Situational crime prevention technique	Crime script / (Steps)	Narrative
Increase in efforts and risks	Steps 1 (Preparation) and 2 (Select Targets)	• In conjunction with couriered original bank letters, or where banks allow it, the use of email or other digital means of communication for bid security verification purposes is highly recommended. Personnel with this functional role should copy the Operations Manager, Head of Service Centre or equivalent and the general procurement email address on all correspondence between him/her and the Bank focal point. • Couriered correspondence from or to Banks should be recorded in a register with proof of delivery or receipts. The functional role of verifying bid securities should be assigned to personnel on a rotating basis to avoid the formation of relationships that may compromise due diligence efforts.

TABLE 16: CRIME SCRIPT 2 - PREVENTIVE MEASURES SUGGESTED FOR BEST PRACTICES

Situational crime prevention technique	Crime script / (Steps)	Narrative
Increase in risks	Steps 1 (Exaggerated control), 2 (False excuses), 3 (Extorsion) and 4 (Continuation of the extorsion)	• Install direct and an open line of communication between the vendor and the Project management. • Conduct regular and unannounced visits to project sites by stabilization staff and the organization's international engineers, especially to the high-value projects.
Increase in risks and efforts	Steps 1 (Exaggerated control), 2 (False excuses), 3 (Extorsion) and 4 (Continuation of the extorsion)	Rotate engineers regularly from one project to the other.

Increase in efforts	Steps 1 (Exaggerated control) and 2 (False excuses)	• Daily and weekly work progress reports should be made by a team of engineers, rather than only one engineer, and reviewed by the Project Management. The report must be supported with photos and the vendor must acknowledge and place his signature on the report with his comments. • The final evaluation report of the vendor's over-all performance should also be prepared by a team of local and international engineers, especially in high value projects and approved by the Project Manager.

D) Cash for Work (Post-Procurement)

As best practices, putting in place the following preventive and mitigating measures could help increase the efforts and risks, remove rewards and excuses, and reduce provocation for vendors to embezzle wages during the implementation of CfW projects:

TABLE 17: PREVENTIVE MEASURES SUGGESTED FOR BEST PRACTICES

Situational crime prevention technique	Crime script / (Steps)	Narrative
Increase in efforts and reduction of provocations	All steps	No advance payments should be made. Progress payments should be processed based on achieving agreed milestones. This forces the vendor to arrange and secure financing for the duration of the project.
	Step 3 (Initial Acts to Commit Fraud)	Vendors tasked with selecting workers should be re-quired to: • Select workers from in or around the project; • Ensure that a certain percentage of women are recruited among the selected workers; • Provide a list of names, telephones, and where available, copies of workers IDs; and, • Provide a security plan for workers and the project
	Steps 3 (Initial Acts to Commit Fraud)	Complemented by social media announcements, hold public orientation sessions at the pre-launch stage of a project with beneficiaries and other stakeholders to go through the selection process, use of cash, payments, security, knowledge of the complaint mechanism, etc.
	Steps 3 (Initial Acts to Commit Fraud), 4 (Execution of Fraud) and 5 (Concealment of Fraud)	Establish and leverage community-based complaint mechanisms that beneficiaries could use as dedi-cated channels to report errors, fraud, or reprisals to HQ. The channels created should be independent, public, safe and easy to use and allow for transparent reporting.
	Steps 4 (Execution of Fraud) and 5 (Concealment of Fraud)	Pay wages to beneficiaries in the presence of gov-ernment officials, the organization's field personnel and contractor at a government facility. When receiving their wage, request beneficiaries to sign and, if local laws permit, finger-print next to their name on the list of workers.

Increase in efforts and reduction of provocations	Step 1 (Identification of Target project)	Adopt small to medium scale CfW projects to limit the average number of beneficiaries and/or the average duration of each CfW project, where possible, for better monitoring and oversight, and meet targets for job creation.
	Step 3 (Initial Acts to Commit Fraud)	Place posters with the organization's hotline number at project sites
	Steps 4 (Execution of Fraud) and 5 (Concealment of Fraud)	A ratio of one monitor per 30-40 workers to be put in place on each CfW project
	Steps 4 (Execution of Fraud) and 5 (Concealment of Fraud)	Increase frequency of unannounced visits to project site(s) during the reporting period by personnel whose exclusive tasks are not monitoring, i.e. Quality Assurance/Quality Control, Liaison Officers, Municipal Stabilization Advisors, etc;
	Steps 4 (Execution of Fraud) and 5 (Concealment of Fraud)	Conduct random checks of a sample of beneficiaries via livelihood experts to (1) verify the correctness of data provided by field monitors and the vendor, such as the number of beneficiaries, or daily wages being paid; and (2) capture any other issues raised by beneficiaries that would be contrary to the agreed contract or to the organization's principles and values.
	Steps 4 (Execution of Fraud) and 5 (Concealment of Fraud)	Validate CfW records, including all data from third party monitors, the organization's field personnel, and the vendor.
	Steps 4 (Execution of Fraud) and 5 (Concealment of Fraud)	Hire as necessary additional third-party entities and individual contractors to monitor the CfW project(s).
Removal of reward	Step 1 (Identification of Target project)	The organization's Anti-Fraud policy and Vendor Sanctions policy should apply to all vendors (actual and prospective). According to these policies, engaging in proscribed practices should result in a vendor being imposed sanctions that include censure, long-term debarment, or other types of sanctions (e.g. reimbursement or special conditions on future contracts). The organization's Vendor Review policies should also allow for interim suspensions pending the outcome of the sanction proceedings.
Removal of excuses	Steps 3 (Initial Acts to Commit Fraud), 4 (Execution of Fraud) and 5 (Concealment of Fraud)	In cases where vendors attribute responsibility solely on their agents/employees, limit this excuse through (1) its solicitation documents which set out the organization's zero-tolerance for fraud; (2) the signing of a contract that binds the vendor to the organization should articulate the vendor's responsibility over corrupt practices by persons acting on its behalf, with or without its knowledge; and (3) prior to the implementation of any project, the holding of a hand-over meeting between the organization and the vendor, during which the organization goes through the A to Z about the project, the contract terms and expectations.

VIII. Conclusion

The preventive and mitigating measures set out in this paper may not impact on environments like Iraq, where corruption and fraud are a challenge, but it could reasonably curb the ability of UNDP employees and vendors to engage in fraud during procurements organized by UNDP. The preventive and mitigating measures set out result from the authors' consultation with key FFS personnel and from the authors' understanding of the issue of procurement fraud and experience of this type of investigations in Iraq and elsewhere. The deconstruction of typical fraud risks according to their crime scripts and specific steps allowed the authors to suggest measures that supplemented those adopted by the UNDP Country Office, and which together, through the development of best practices, present some remedial solutions.

Considering UNDP's ongoing engagement in large-scale stabilization projects elsewhere (e.g. Nigeria, Yemen), where like situational factors may reasonably exist, the authors invite UNDP to consider in the design of any ongoing or future stabilization projects the risks identified in this paper both through the crime scripts and the preventive and mitigating measures. Other multilateral organizations involved in stabilization projects may also wish to consider the risks identified in this paper through the crime scripts and the preventive and mitigating measures, where similar situational factors exist.

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