

# Good governance and integrity

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IBFD, Your Portal to Cross-Border Tax Expertise

# Introduction

- IBFD, portal to cross-border tax expertise
- For the private sector (client research and databases)
- For the public sector (tax policy, tax technical and legislation and tax implementation issues)
- Academic affairs



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"I'm thinking of getting back into crime, Luigi,  
- legitimate business is too corrupt."



# The importance of integrity

- Civilians, politicians and the media have high expectations regarding the integrity of a public organisation
- Civilians depend on the public sector
- The public sector functions with tax revenues
- Legitimacy can be an issue
- The public sector has to give the best example



## The importance for the organisation

- Better working relations
- Non-integrity undermines the image
- Integrity (like effectiveness, efficiency and customer orientation) is a quality aspect
- By demonstrating integrity a public service proves to be a loyal and trustworthy partner



## To invest in integrity

- Organisations must invest in integrity as a preventative measure:  
*“An ounce of prevention is worth a pound of care”*
- Integrity needs permanent attention
- Integrity is an integrated part of performance management and quality control
- A positive image of integrity is a successful communication tool



## Another scoop about integrity

- Corruption is a natural correction of the aberrations that are present in a society and its organisations
- The answer lies in altering the conditions instead of fighting corruption itself
- Use corruption cases as learning examples of
  - what went wrong
  - which were the weak spots in the organisation
- The challenge is to compete with the attractiveness of corruption and make the process behind it more transparent



# Preventive self assessment

- Organisations must recognise the need for a preventive self assessment to improve organisational behaviour
- Focus on vulnerable activities (processes involving money, licenses, confidential information, tenders, etc)
- Focus on vulnerable organisational aspects (staff selection, job descriptions, business gifts, handling of non-integrity, etc)





