Fraud and Corruption Practices in Public Sector: The Cameroon Experience

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Abstract

Fraud and corruption are gargantuan twin brothers that have limited the growth and infrastructure of many nations and led many firms to the road of bankruptcy. Fraud is rarely seen but the symptoms of fraud are usually observed. Corruption the twin brother of fraud is the misuse of entrusted power for private benefit and includes; bribes, cronyism and nepotism, political donations, kickbacks and artificial pricing and fraud of all kinds. Corruption in Cameroon has been a significant problem for many years, inhibiting investment opportunities.

The paper therefore adopts the agency theory to examine the level of fraud and corruption practices in doing business in Cameroon and evaluate the impact of government anti-corruption policies in fighting the menace of fraud and corruption practices. The study employed survey research method in obtaining data. Findings in this study revealed that virtually all the segment of the public sector are highly corrupt and Police, Custom and Tax administration are the most corrupt institution in Cameroon. Although, almost all the anti-corruption initiatives are ranked ineffective, only the CHOC-Cameroon programme (Change Habits, Oppose Corruption) are considered to be effective. This could be as a result of insincerity and lack of political will by the government to fight fraud and corruption in the system.
Keywords: Fraud, Corruption, Cameroon, public sector, anti-corruption

1. Introduction

The menace of fraud and corruption in nation building cannot be over-emphasized. Fraud and corruption are gargantuan twin brothers that have limited the growth and infrastructure of many nations and led many firms to the road of bankruptcy (Johnson-Rokosu, 2013). According to Kasum (2010), financial irregularity is a severe problem of concern globally. It is the major concern to developing nations, an endemic that has become a normal way of life. Albrecht, (2005) argued that fraud is rarely seen. However, the symptoms of fraud are usually observed. Fraud is a legal term that refers to the intentional misrepresentation of the truth in order to manipulate or deceive a company or individual. When companies undergo severe financial problems and end up in bankruptcy, fraud by senior management may be involved (Koh, et al., 2009). Fraud has been classified into three to include; asset misappropriation, corruption and fraudulent statements.

There is no globally accepted definition of corruption, but it is defined by Transparency International as 'the abuse of entrusted power for personal gain'. Khan (2005) put corruption as the misuse of entrusted power for private benefit and includes; bribes, cronyism and nepotism, political donations, kickbacks and artificial pricing and fraud of all kinds. Williams (2005) define corrupt practice as any immoral, illegal and unethical act and include cheating, lie, defraud etc. Corruption involve theft or misuse of asset, improper use of influence in a transaction for own benefit and falsification of financial statement, respectively. Corruption can be distinguished between 'true corrupt intent' and 'necessary corruption'. True corrupt intent implies bribery or an action to obtain an illicit benefit. While necessary corruption occurs to get things done, in other words, to obtain a legally entitled service; facilitation payments fall under this category of corruption.

According to Business Anti-Corruption Portal (BACP), Corruption in Cameroon has been a significant problem for many years, inhibiting investment opportunities. Recent trends, however, demonstrate the Cameroonian government's willingness to address a number of corruption-related issues. For instance, after extensive efforts to increase transparency in its oil sector, in late-2013 Cameroon became a compliant member of the Extractive Industries Transparency Initiative (EITI), lessening the likelihood of corruption in its resource industries. Inspite of Cameroonian Public Anti-Corruption Initiatives, corruption level is high in the Judicial System; Police; Licences, Infrastructure and Public Utilities; Land Administration; Tax Administration; Customs Administration; Public Procurement and Contracting; and Environment, Natural Resources and Extractive Industry.

For example, in a study Gbetnkom (2012) published by the United Nations Development Programme states that

companies generally pay more than the official fees to get public utilities and services. For instance, only 40% of companies paid the official cost of USD 118 for telephone lines, while 60% paid up to almost USD 600. This also applies to other public services such as electricity and water connections. The study also claimed that bribery and the demand of facilitation payments to deliver services are frequently practiced by the Cameroonian police. Moreover, cronyism, nepotism, favouritism and tribalism are very common in the delivery of police services. In addition, despite the menace of fraud and corruption practices in public sector in Cameroon, studies in this area **a**re still scanty. To this end, this paper extends the body of existing literature by examining the level of fraud and corruption practices in Cameroon.

1.1 **Objective of the study**

This study will specifically attempt to achieve the following objectives
  i.   To examine the level of fraud and corruption practices in doing business in Cameroon.
  ii. To evaluate the impact of government anti-corruption policies in fighting the menace of fraud and corruption practices.

1.2 **Nature and scope of the study**

This study is empirical in nature and it basically looked at the fraud and corruption practices among public officials in Cameroon. However, in other to achieve the objective outlined in this study, questionnaire was administered to professional forensic investigators, auditors, lawyers, academic and other professionals including public officials seeking their opinion.

2. Literature Review
2.1 Theoretical arguments on fraud and corruption practices

Agency theory based on economic theory was first introduced by Jensen and Meckling in 1976 to explain a principal–agent relationship between owners (such as stockholders) and executives, with top executives acting as agents whose personal interests do not naturally align with shareholder interests (Albrecht, et al, 2004; Van Slyke, 2006; Caers, et al, 2006; Choo and Tan, 2007). Since shareholder owners of public companies are not normally involved in the daily operations, directors are selected to oversee, and CEOs and other professional managers are contracted to run, the companies (Albrecht, et al, 2004). In the same veil, citizens (general public, electorates) are the actual shareholders in a country, who elect leaders and representatives to hold position of trust and administer the economy for the well-being of all 'shareholders'.

The principal–agent relationship involves a transfer of trust and duty to the agent while assuming that the agent is opportunistic and will pursue interests, including executive Fraud, which are in conflict with those of the principal(Albrecht, et al, 2004; Choo and Tan, 2007). The principal-agent relationship between the electorates (principals) and leaders/representatives (agents) is that of mistrust where the agents pursue their personal enrichment to the misery bestow on the principals (electorates). The general understanding, according to Malmir, et al, (2014) is that the public service does not meet the expectations of the people and governments at all levels, compared with the traditional attitude of the private sector are seen as backward. The mistrust in the agency theory drew a lot of criticism and despite its critics, agency theory has been usefully applied to understanding a variety of organizational phenomena (Van Slyke, 2006; Nicholson, and Kiel, 2007).

A typical solution to the agency problem in the private sector according to Choo and Tan, (2007) is to structure executive incentives, such as stock options, in such ways that they align executive behavior with stockholder goals. In public sector, most especially in developing economy, good pension incentives and fat gratuities after completing tenure in office with "modify Chinese solution" may align elected leaders/representatives with electorates' goals and aspirations. Modify Chinese solution is empowering independent anti-corruption agencies, special independent fraud court to jail any indicted public officers, elected leaders/representatives to long term sentences and made to lose all their belongings to the state to serve as deterrence to others.

Another common solution to the agency problem commonly found in the private sector is for the board of directors to control and curtail the "opportunistic behavior" of the executives by, for example, the audit committee (Donaldson & Davis, 1991; Nicholson, and Kiel, 2007). In the public sector, doctrine of separation of power between executive, legislation and judiciary seems to be a direct response to the board of directors. However, unlike developed economy where the doctrine is adherence to, most developing economy operate a powerful executive where the presidency is 'three-in-one', assuming the duties of other arms of government, for example, Cameroon and Nigeria. This gave room for fraud and corruption practices to increase, thus making the presidency the most corrupt institution in Cameroon and Nigeria (see Transparency Index, 2013).

Applying the principles of agency theory framework, the behavior of individuals in different hierarchical levels of the organization, represent important variables affecting such cost monitoring, incentive and control mechanisms of virtual enterprise, which is mainly on enterprise content (Malmir, et al, 2014). This theory highlights important issues regarding the accountability of state structures that distinguishes private structures; and causes agents to act and be accountable to their citizens' interests. Although, according to Malmir, et al, (2014) the Principal/Agent theory does not provide a complete solution for administration accountable, but accountability relationships which reveal a positive step in improving accountability.

2.2 The concept of Fraud and Corruption (FAC)

Fraud means different things to different people under different circumstances. Some are legal definitions; others are academic, while still others are based on personal experience. The legal definition varies from country to country, and it is only since the introduction of the Fraud Act in 2006, that there has been a legal definition of fraud in England and Wales. Fraud essentially involves using deception to dishonestly make a personal gain for oneself and/or create a loss for another.

According to the Association of Certified Fraud Examiner's define fraud as any illegal acts characterized by deceit, concealment, or violation of trust. These acts are not dependent upon the application of threat of violence or of physical force. Frauds are perpetrated by individuals and organizations to obtain money, property, or services; to avoid payment or loss of services; or to secure personal or business advantage. From another angle, the American Institute of Certified Public Accountants (AICPA), described fraud as a broad legal concept that is distinguished from error depending on whether the action is intentional or unintentional. Fraud as a concept is a generic term, and embraces all the multifarious means which human ingenuity can devise, which are resorted to by one individual, to get an advantage over another by false representations. No definite and invariable rule can be laid down as a general proposition in defining fraud, as it includes surprise, trickery, cunning and unfair ways by which another is cheated. The only boundaries defining it are those which limit human knavery.

Corruption is a form of behaviour that departs from ethics, morality, tradition, law, and civic virtue (United Nation on Drugs and Crime, 2005). It includes both monetary and non-monetary benefits. Corruption as a concept is usually difficult to define, because of its relativity multidimensional and multidisciplinary nature but one can put it in a perspective when it is identified for the purpose of outlining ways and means of combating it (Owolabi et al. p.067). Corruption on the other hand has been described to be difficult to define (Soreide, 2002; UNODC, 2004) but its effect cannot be under estimated. The Organization for Economic Co- operation and Development (OECD) defines corruption as "the active or passive misuse of the powers of Public officials (appointed or elected) for private financial or other benefits". Public corruption could occur when a member of the tax-paying public is given poor service or asked to pay a bribe by one who is engaged in public service: a judge, a policeman, a civil servant, etc.
Corruption is seen as the abuse of entrusted power for private gain (Skalak, et al., 2006).

Corruption is the largest single inhibitor of equitable economic development in many countries of the world including Cameroon and Nigeria. Corrupt practices manifest itself in various forms including; bribery, embezzlement, fraud, favoritism, extortion, conflict of interest, political bargains, pensions, salaries and wages, in legislative process as well as other areas of government business, abuse of discretion and abuse of power (Onakuse, 2004; Habtermicheal, 2009; Dada, 2014). It undermines good government, fundamentally distorts public policy, leads to the misappropriation of resources, harms the public sector and private sector development, and particularly it hurts the poor (Dada, 2014).

Many developing nations enact laws, set up tribunals, probe panels and established anticorruption institutions to combat the menace of fraud and corruption, but all these laws did not reduce cases of corrupt practices (Owolabi, 2007; Dada, 2014). It appears most that lack of forensic investigative skills ensures unsuccessful prosecution of persons accused of corrupt practices. There is therefore the need to adopt effective investigation technique that will assist the anticorruption institutions to successfully reduce corruption. Forensic accounting technique is fast becoming popular in providing evidence in the prosecution of corruption and in disputes resolution. It provides an accounting analysis that is suitable to the court which will form the basis for discussion, debate and ultimately dispute resolution. Forensic Accounting encompasses both litigation support and investigative accounting (Dada, 2014).

3. Research methodology

To analyze the level of fraud and corruption practices in doing business in Cameroon, this study intends to evaluate the impact of government anti-corruption policies in fighting the menace of fraud and corruption

practices. The study employed survey research method in obtaining data. Questionnaire copies totaling 750 were administered to respondents, however, one hundred and thirty five (135) copies of the questionnaires were not returned representing 18% of the total respondents. Therefore, six hundred and fifteen (615) copies returned were analyzed using descriptive statistics.

4. Discussion of findings

The levels of fraud and corruption practices in the different segment of the public sector can be categorized into three, according to Business Anti-Corruption Portal (BACP) namely individual, business and political corruption.

- **Individual Corruption**: Corruption that takes place primarily in relations between individual citizens and public officials and authorities.
- **Business Corruption**: Corruption that takes place primarily in relations between enterprises/companies and public officials and authorities.
- **Political Corruption**: Corruption that takes place in the higher echelons of public administration and on a political level.

Findings in this study revealed that virtually all the segment of the public sector are highly corrupt. Findings show that approximately 47% and above of the respondents indicated that Police, Custom and Tax administration are the most corrupt institution in Cameroon. This collaborate Transparency International's Global Corruption Barometer 2013 and US Department of State 2013 reports about fraud and corruption practice in Cameroon (see table1 below).

Table 1: Level of Fraud and Corruption Practices in doing business						
	Strongly agree	agree	undecided	disagree	strongly disagree	total
Judicial System	292	143	54	87	39	615
% of Respondent's view	47%	23%	9%	14%	6%	100%
Police	317	139	49	36	74	615
% of Respondent's view	52%	23%	8%	6%	12%	100%
Licences, Infrastructure and Public Utilities	276	199	67	33	40	615
% of Respondent's view	45%	32%	11%	5%	7%	100%
Land Administration	264	115	39	121	76	615
% of Respondent's view	43%	19%	6%	20%	12%	100%
Tax Administration	289	148	49	32	97	615
% of Respondent's view	47%	24%	8%	5%	16%	100%
Customs Administration	302	161	12	44	96	615
% of Respondent's view	49%	26%	2%	7%	16%	100%
Public Procurement and Contracting	297	157	17	93	51	615
% of Respondent's view	48%	26%	3%	15%	8%	100%
Environment, Natural Resources and Extractive Industry	290	144	13	87	81	615
% of Respondent's view	47%	23%	2%	14%	13%	100%

According to Business Anti-Corruption Portal (BACP) the Cameroonian police are perceived to be the most corrupt public institution in the country. The US Department of State 2013 lists a few examples of how corruption takes place between the police and citizens; individuals reportedly pay bribes to the police to secure their freedom or to pass through police checkpoints. In addition, influential people reportedly bribe the police to arrest or harass individuals involved in their personal disputes. According to a Gbetnkom (2012), police officials and gendarmes often profit from roadblocks to extort bribes from travellers. From Table 1 above, it is evidence that Judicial System (47%), Public Procurement and Contracting (48%), Environment, Natural Resources and Extractive Industry (47%), Environment, Natural Resources and Extractive Industry(47%) are highly corrupt. According to Transparency International's Global Corruption Barometer 2013, a large number of Cameroonians

perceive the judiciary to be highly corrupt. Confidence in the judiciary is very low. Business Anti-Corruption Portal (BACP) points out that Magistrates in Cameroon are known to favour their own religious, ethnic and political affiliations, as well as their own economic interests, when pronouncing verdicts. Similarly, the US Department of State 2013 reports that the bribery of judicial authorities remains a problem. The report notes that judicial authorities accept bribes from relatives of detainees for a reduced sentence or for outright release.

Table 2 above gives a detailed of the impact of government anti-corruption initiatives. Finding reveals that whistleblowing (70%), anti-corruption agency(61%) and extractive industries transparency initiative (60%) ranked highest among the ineffective policies.

Table 2: Cameroonian Public Anti-Corruption Initiatives					
	Total No. of Respondents	Respondent's View on Anti-corruption effective policies	% of View	Respondent's View on Anti-corruption ineffective policies	% of View
Legislation: Penal Code (bribery, extortion, money laundering & misuse of public funds)	615	271	44%	344	56%
Government Strategies: The CHOC-Cameroon programme (Change Habits, Oppose Corruption)	615	317	52%	298	48%
Anti-Corruption Agency: The National Anti-Corruption Commission (CONAC)	615	242	39%	373	61%
National Agency for Financial Investigations (ANIF):	615	287	47%	328	53%
Extractive Industries Transparency Initiative (EITI)	615	243	40%	372	60%
E-Governance	615	277	45%	338	55%
Public Procurement: (Public Contract Code)	615	289	47%	326	53%
Whistleblowing:	615	186	30%	429	70%

Due to fear and lack of legal or practical protection from recrimination or other negative consequences when they report cases of corruption, neither civil servants nor private sector employees are willing to be a whistleblower (Global Integrity 2010), thus collaborating the finding of this study. The study finding also reveals that the National Anti-Corruption Commission (CONAC) is the main anti-corruption agency in Cameroon with capacities to investigate, gather and analyse allegations and information about corrupt practices. However, CONAC cannot freeze, seize or confiscate assets, nor does it have the power to refer cases to court or other disciplinary institutions. CONAC lack independent and is under the authority of the president and the chairman, making the impartiality of the institution questionable. Based on the finding of this study the respondents ranked CONAC as an ineffective agency. This collaborate the finding of Global Integrity 2010, that CONAC is not protected from political interference and does not have power to carry out its mandate in practice. It is further noted that the agency does not act on complaints within a reasonable time period and does not initiate investigations independently when necessary.

Although, almost all the anti-corruption initiatives are ranked ineffective, only the CHOC-Cameroon programme (Change Habits, Oppose Corruption- 52%) are considered to be effective. The US Department of State 2012 notes that since the inception of the CHOC programme in 2007, legal, strategic and institutional instruments have been developed to effectively fight corruption.

Table 3: Perceived Causes of Fraud and Corruption

Variable	CODE
Norms and values of politicians and public servants	PC01
Lack of control, supervision, auditing	PC02
Lack of commitment of leadership	PC03
Taste not commensurate with status in life	PC04
Low salaries in the public sector/	PC05
Economic problems (inflation/ High cost of living)	PC06
Inadequate motivation-job role, work environment	PC07
Social inequality/ Wrong values	PC08
Self-serving tendencies/ Get-rich-quick syndrome	PC09
Increasing strength of organised crime	PC10
Interrelationships – business, politics, state	PC11
Interrelationships – politics and administration	PC12

Figure 1: Perceived Causes of FAC
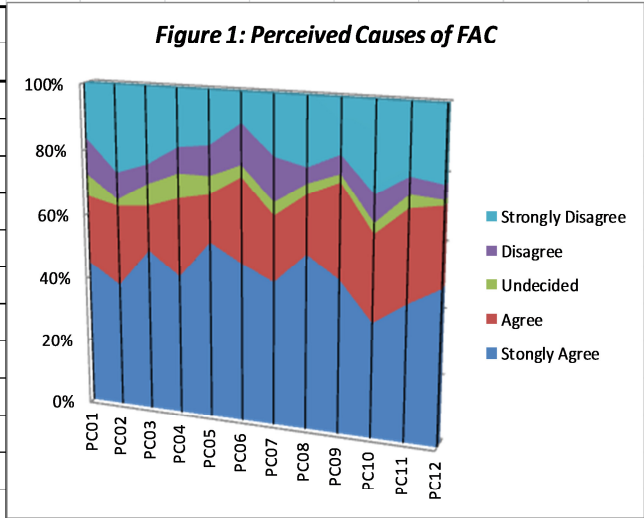
Source: Field Survey 2015

Table 4.3 and figure 1 enumerated some perceived causes of fraud and corruption practices in Cameroon. Finding identified factors that pose challenges to the effective fight against FAC practices in public sector. The respondents view that lack of commitment of leadership, low salaries in the public sector, economic problems (inflation/ High cost of living), Social inequality/ Wrong values, and Self-serving tendencies/ Get-rich-quick syndrome are among the causes of increase in the level of FAC practices in doing business in Cameroon. However, a significant percentage of the respondents(see figure 1) in this study strongly disagree with above notion but instead perceived lack of control (supervision, auditing, etc), taste not commensurate with status in life, Inadequate motivation-job role, work environment and Increasing strength of organized crime as responsible factors that influence FAC practices.

4.1 Conclusion

Cameroon still faces multiple challenges in curbing corruption: the sectors of customs, police, Judicial System, Public Procurement and Contracting, Environment, and Natural Resources and Extractive Industry are all particularly prone to corruption. This could be as a result of insincerity and lack of political will by the government to fight fraud and corruption in the system. The increase in FAC practice in doing business in Cameroon is partially due to the immunity enjoyed by the corrupted and the corrupters, the degradation of the living conditions of workers, lack of commitment of leadership, low salaries in the public sector, economic problems (inflation/ High cost of living), Social inequality/ Wrong values, and Self-serving tendencies/ Get-rich-quick syndrome. There is need to question the effectiveness of punitive action against corruption and enabling law in Cameroon especially National Anti-Corruption Commission (CONAC) is the main anti-corruption agency with capacities to investigate, gather and analyses allegations and information about corrupt practices. But cannot freeze, seize or confiscate assets, nor does it have the power to refer cases to court or other disciplinary institutions. CONAC lack independent and is under the authority of the president and the chairman, making the impartiality of the institution questionable

Also, the need not to underrate the social impact of measures taken to improve the living conditions of the public in general and of public sector workers in particular. But the analysis of data gathered in this study shows that there is need to look beyond the perceived causes of FAC practices given by our respondents. The solution to agent principal relationship theory problem in public sector, most especially in developing economy, could be good pension incentives and fat gratuities after completing tenure in office with "modify Chinese solution" may align elected leaders/representatives with electorates' goals and aspirations. Modify Chinese solution is empowering independent anti-corruption agencies, special independent fraud court to jail any indicted public officers, elected leaders/representatives to long term sentences and made to lose all their belongings to the state to serve as deterrence to others. Also, independent of anti-corruption agencies will go a long way in fighting the menace of fraud and corruption practices in the system.

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