

INTERNATIONAL
CASE STUDY

ISSUE 1 | XXXX 2020

Enhancing Staff Integrity in Revenue Administration



**KENYA REVENUE
AUTHORITY**

Tulipe Ushuru, Tujitegeme!



INTERNATIONAL CASE STUDY

Preface



I am pleased to share with you the International Case Studies Series (ICSS) for the Financial year 2020-2021. We at KRA have been working towards transformation, reforms and modernization of our revenue administration to enhance compliance and better serve our nation through domestic resource mobilization.

In doing this, KRA has been hailed world-over for many firsts in revenue administration innovation and reform initiatives – including International Tax practices, Tax Intelligence Management, Service-Driven Approach to Voluntary Compliance, Data Driven Compliance, Integrated Border Management, Tax Dispute Resolution, Facilities Management, and many other areas that we excel in. We have, in the last 2 years, hosted over 10 sister tax agency missions from all over the world to learn from us on these subjects through our International Visitor Programme (IVP). We also exported technical expertise to support other agencies, especially tax administrations in Africa.

The ICSS aims to present these success stories to broaden your worldview of KRA's contribution to revenue administration best practice, and establish a platform of knowledge exchange on how to take revenue administration to the next level. By doing this, this series also enhances our global reputation as an agency committed to best practices. We also see it as a timely opportunity and tool for reinforcing our commitment to international cooperation in tax and customs matters.

The case studies are a result of rigorous building of stories of the various transformative initiatives we undertake in KRA. The stories may not detail everything we do, but they certainly give a useful and comprehensive summative picture of the initiatives and their achievements with regards to our core business. I encourage you to reach out to us for deeper insights on your areas of interest.

What a time to present these successes as the world continues to deal with and the recover from the impact of the COVID-19 pandemic, which has significantly redefined revenue administration.

I hope the case studies will encourage you to reflect and gain insights on how to transform our work to better support our countries in building resilient economies through innovative practices.

I wish you a happy and reflective reading.

Githii Mburu

Commissioner General
Kenya Revenue Authority.



Kenya's Experience in Implementing the Lifestyle Audit Approach

Introduction

Kenya is celebrated as a leading light in establishing systems and structures for enhancing integrity in revenue administration. This was both necessitated and bolstered by the Kenyan President H.E Uhuru Kenyatta's declaration in 2018 that all public servants undergo a compulsory lifestyle audit (LSA) as a strategy of tackling corruption in the public service. This measure led to introduction of the Lifestyle Audit Bill 2019, which seeks to provide for the procedures for undertaking lifestyle audits.

Given the sensitivity of revenue administration, especially as sealing of revenue leakages and stemming illicit financial flows, the Kenya Revenue Authority (KRA) has taken structural measures to manage potential revenue administration malpractices and threats, including tax evasion, illicit trade, cybercrime, terrorism, sabotage by internal and external sources, staff integrity risks. KRA therefore established the Intelligence & Strategic Operations (I&SO) department in April 2017, restructuring the Ethics & Intelligence Unit to cover a broader mandate incorporating collection, management and utilization of intelligence from a broad spectrum of sources to aid in management of these risks.

LSA has therefore been an integral strategy and measure for enabling and integrity-driven organizational development process.

A Lifestyle Audit is a process that entails analyzing a person's wealth with the aim of identifying whether it is consistent with their known sources of income. It is simply a study of a person's living standards to see if it is consistent with his or her reported income. It is an investigative process that has assisted KRA in the identification of past and present secretive corrupt practices by its officers in respect to revenue leakages and operations.

LSAs assist KRA by aiding; a) Background checks of prospective employees; b) Vetting of staff during career promotion & transfer to critical work areas; and c) Determination of whether there are members of staff who are enriching themselves illegally through corruption and unethical practices.

Objective

This case study aims at showcasing KRA's efforts and milestones in utilizing LSA as a strategic approach to fighting corruption and enhancing integrity of staff in revenue administration. It will focus on the systemic and structural measures established in the last few years to promote integrity within the Authority, and discuss prospects of LSA as a sustainable approach to managing staff integrity in tax administration.

Legal & Policy Framework of LSA in Kenya

LSA is premised on the following legal and administrative requirements;

- a) Constitution of Kenya, 2010 (Chapter 6 on Leadership & Integrity)
- b) Anti-Corruption and Economic Crimes Act, 2003;
- c) Proceeds of Crime and Anti-Money Laundering Act, 2009;
- d) Public Officers Ethics Act, 2003;
- e) Leadership and Integrity Act, 2012;
- f) Bribery Act, 2016
- g) Proceeds of Crime and Anti-Money Laundering Act, 2017
- h) Public Finance Management Act, 2012
- i) KRA Anti-Corruption policy, 2015;



- j) KRA Code of Conduct; and
- k) United Nations Convention against Corruption.

The LSA Journey in KRA

KRA initially developed a vetting framework with the objective of scrutinizing all its staff, in line with the then national practice as carried out by the Ethics and Anti-Corruption Commission (EACC), The National Police Service and the Judiciary on their staff. The vetting process adopted by KRA was limited to screening of staff for the purpose of promotions and transfer to critical areas.

Background checking was also introduced for the purpose of screening all prospective employees before entering into an employment with KRA.

KRA adopted LSA as a result of learning from the challenges experienced by the stated national agencies in vetting their staff. LSA commenced as part of internal investigations with formation of an ad hoc team to conduct LSAs on need basis.

In 2018, KRA established the Integrity Assurance Office (IAO) within the Intelligence & Strategic Operations (ISO) Department, with the sole mandate of carrying out three functions: lifestyle audit; vetting; and background checks.

The Division also developed a policy document, the “Suitability Assessment Framework” for LSAs and a Procedure Manual on carrying out LSAs in the same year. Both documents outline the scope and procedures of carrying out lifestyle audit, vetting and background checks in KRA.

Functions of Integrity Assurance Office

1. Identify assets owned by suspected staff either directly/indirectly and their value (land, buildings, and motor vehicles) through LSA, background checks, and vetting.
2. Establish the liabilities and average expenditures by suspected officers and their dependents and compare with their known sources of income to determine commensurability of lifestyle to known sources of income.
3. Establish whether suspected officers have been declaring all their assets and liabilities correctly as stipulated in the Public Officers Ethics Act, 2003.
4. Suggest recovery measures of any unexplained assets found in suspected staff’s possession to EACC and/ or Asset Recovery Agency (ARA) as a proactive anti-corruption mechanism to protect revenue
5. Establish whether staff abuse their offices, engage in corruption, tax evasion, terrorism financing, money laundering or have breached KRA’s Code of Conduct.
6. Review information in KRA integrity records to establish whether there are adverse reports, ongoing or concluded investigations with respect to compliance with the KRA Code of Conduct and their status/outcomes. This is to minimize risk on revenue by avoiding hiring of unethical staff, promotion of Officers with integrity issues and furnishing KRA with background information of new staff.
7. Review KRA tax records to establish whether suspected officers have complied with relevant tax laws.
8. Liaise and obtain reports from government agencies responsible for providing assurance on compliance with laws that govern the conduct of public officers.
9. Review and report any other information deemed relevant in assessing the conduct of officers



Aims of the Integrity Assurance Office

- a) 100% completion of staff vetting within a period of 14 days.
- b) 100% conclusion of background checks within a period of 14 days
- c) 100% conclusion of LSAs and recommends for asset recoveries within a financial year.
- d) 100% response rate on requests made to external agencies on LSAs.
- e) Rapid dissemination of LSA reports.

Duties of the IAO in Relation to LSA

- i. Develop preliminary profiles of suspected individuals to inform commencement of the LSA process
- ii. Conduct LSA investigations to establish whether staff live within their known sources of income
- iii. Analyze and asset-trace staff under LSA investigation
- iv. Generate LSA, vetting and background check reports for decision making by management
- v. Make recommendations for recovery of assets, taxes, internal investigation, criminal investigation and prosecution

Expected Outcomes

- » LSA investigation reports on cases
- » Recommendations for Tax recovery after LSAs
- » Referral for Asset Recovery after a LSAs
- » Referral for criminal investigation and prosecution to other state agencies
- » Enhanced integrity by vetting staff considered for promotion and deployment to sensitive areas.
- » Thorough background checks for external candidates earmarked for recruitment in KRA
- » Risk assessment on identified high risk areas within the Authority.

Key Challenges

- » Perceived or actual physical harm to the investigators
- » Compromised investigations
- » Information leakage
- » Untrained informants
- » Lack of co-operation by external agencies
- » Conflict of interest.



Lifestyle Audit journey in a nutshell



THE PROCESS OF LIFESTYLE AUDIT

STEP 1: Profile Development

Profile development is the basis upon which background checks, lifestyle auditing and vetting is done.

Objectives of Profile Development

- » To conduct background checks of prospective employees for the purpose of determining one's suitability for employment on referral by Human Resource Division.
- » To conduct Lifestyle audit on KRA staff and their associates.
- » To provide procedures for undertaking Lifestyle audit and background checks.
- » To deter members of staff from enriching themselves illegally through corruption and unethical practices.
- » To ensure staff uphold the Authority's core values.
- » To identify, facilitate recovery of unexplained assets/ illegally acquired properties and facilitate recovery.
- » To detect undeclared and unpaid taxes arising from ownership of unexplained assets and recover the same.
- » Gathering intelligence to check establish whether KRA members of staff are involved in corruption, money laundering and any conduct in breach of KRA's Code of Conduct.

STEP 2: Background Checks

This is the process through which an organization verifies that an individual is who they claim to be and often involves an investigation into their academic, work, criminal, as well as personal background.

KRA carries out background checks on potential employees for the following reasons:

- » Reviewing information to establish whether there are adverse reports, ongoing or concluded investigations with respect to applicants willing to join KRA.
- » Reviewing KRA tax records to establish whether the job applicants/subject has complied with relevant tax laws.



- » Liaising with and obtaining reports from government agencies responsible for providing assurance on compliance with laws that govern the conduct of public officers.
- » Collecting & evaluating information that would enable an assessment of whether the job applicant is suitable to join KRA.
- » Reviewing & reporting any other information that may be relevant in assessing the conduct of KRA job applicants.

The Procedure for Background Checks

KRA procedure for conducting background checks involves the following:

- a) The Authority causes successful prospective employees to complete the prescribed KRA Background Check Form for employment/appointment.
- b) Applicants for promotion and employment must complete the prescribed Form and submit within such time as shall be determined by the Authority.
- c) The public may be invited to participate by submitting any adverse reports they may have on the applicants.
- d) The information collected will be used for two purposes;
 - i. To assess the suitability of the candidate; and
 - ii. To take stock of what they own before taking up employment.
- e) The background checks report is forwarded to the management and used to make a determination on whether to hire the candidate or not.
- f) Information obtained in relation to the background check of prospective employees who are offered employment or promotion by the Authority, is used to develop a financial profile of the said employee by the LSA team/unit and is used in future for monitoring and evaluation purposes.
- g) If considered for employment, any unexplained wealth that will not have been listed during initial employment or promotion and is not proportionate to a legitimate source of income, is used as indirect proof or inferred by LSA unit or the courts as wealth from illegal activities such as corruption.

STEP 3: Personnel Vetting

Vetting entails investigating an employee to determine whether they are suitable for a certain position/role. In KRA, vetting applies to all staff and is often carried out when an employee is being considered for promotion or internal appointments.

Objectives of Personnel Vetting

- » Review information in the KRA integrity records to establish whether there are adverse reports, ongoing or concluded investigations with respect to compliance with KRA Code of Conduct and their status/outcomes.
- » Review KRA tax records to establish whether suspected officers have complied with relevant Tax laws.
- » Liaise with and obtain reports from Government Agencies responsible for providing assurance on compliance with laws that govern the conduct of public officers.
- » Collect & evaluate information that would enable an assessment of whether the lifestyle of officers is consistent with the known source(s) of income.
- » Review & report any other information that may be relevant in assessing the conduct of officers.



The Procedure for Personnel Vetting

- a) The Authority shall cause the details of successful prospective employees and candidate for promotion, internal appointments, renewal of contracts, deployment or any other relevant request to be submitted for personnel vetting.
- b) Applicants for promotion, internal appointments, renewal of contracts, deployment or any other relevant request must complete the prescribed Form and submit within such time as shall be determined by the Authority.
- c) The public may be invited to participate by submitting any adverse reports they may have on the applicants.
- d) The information collected will be for the purpose of assessing the suitability of the candidate.
- e) The Personnel Vetting report is forwarded to management and used to make a determination on whether to promote, appoint, renew the contract, deploy or approve any other relevant request by the candidate.

STEP 4: The Lifestyle Audit

The LSA is carried out covertly without reference to the persons being audited. The subjects of these audits are identified using the following criteria:

- i. Risk Assessment – Through identification of high risk areas within the Authority where corruption has occurred or is likely to occur.
- ii. Systems Assessment - By identifying areas where systems have been used in perpetrating corruption.
- iii. Identification - By gathering intelligence/information from taxpayers or informants.
- iv. Transaction Analysis - Through a Suspicious Transaction Report e.g. where a particular transaction like processing of a Customs Entry in a manner raising a red flag.
- v. Elimination Method - Building scenarios to establish possible staff involvement and selecting most likely candidates to be subjected to LSA e.g. where an allegation or evidence pointing to a corrupt transaction is apparent but no subject is identified.

Factors to be considered in Lifestyle Auditing

The following areas are taken into account in determining whether prospective or current staff are suitable for retention by the Authority:

- » Understanding the financial profile of a staff, i.e. legitimate declared income vs. illicit income from corruption or other crimes.
- » Determining whether a staff is living beyond their means in relation to their legitimate income.
- » Identifying hidden/undeclared assets, income, trust.
- » Providing evidence of whether the staff is involved in corruption.
- » Identifying assets, which are the proceeds of corruption.
- » Confirm compliance with wealth declaration under Public Officers Ethics Act, 2003.
- » Conflict of interest - Failure to disclose a direct or indirect interest in a matter before the Authority where one is involved in making a decision.
- » Transacting business with KRA, directly or indirectly, or engaging in business that conflicts with your work in the Authority.
- » Misuse of public property - Unauthorized use of, and mishandling of KRA's property and resource.



The Procedure of Lifestyle Audit

- a) The subjects for the Lifestyle audit will be drawn from the persons serving or who have previously served in areas identified as risk areas.
- b) LSA Officers will endeavor to establish if wealth/assets owned by subjects can be explained and confirm compliance with wealth declaration under Public Officers Ethics Act, 2003.
- c) Unexplained wealth that is not proportionate to legitimate source of income shall be used as indirect proof or inferred by LSA unit or the courts as the only explanation that the wealth is from illegal activities such as corruption.
- d) LSA Office will after the lifestyle audit, prepare a report and recommend to the management on recovery of illegally acquired assets and funds, for purpose of identification, tracing, freezing, seizure and confiscation. In this respect, the Authority works in partnership with relevant multi-agencies such as the Asset Recovery Agency (ARA) and the Ethics and Anti-Corruption Commission (EACC).

STEP 5: Financial Profiling

Financial profiling is used to establish the wealth/assets owned by a subject and ascertain if the sources could be explained and confirm compliance with wealth declaration under Public Officers Ethics Act, 2003.

Objectives of Financial Profiling

- » Identify assets which are the proceeds of corruption.
- » Understand the financial profile of a staff, in terms of his or her legitimate declared income and also illicit income from corruption or other crimes.
- » Determine whether a staff has any undeclared income.
- » Determining whether a staff is living beyond his or her means in relation to their legitimate income.
- » Providing evidence of whether the staff is involved in corruption.
- » Identifying red flags, e.g. hidden assets, income, trust, undeclared income.
- » To verify the truth of any allegations on corruption.

Financial Profiling Procedure

- a) The subjects for the Financial Profiling will be drawn from the persons serving or who have previously served in areas identified as risk areas.
- b) Financial Profiling officers will endeavor to establish if wealth/assets owned by subjects can be explained and confirm compliance with wealth declaration under Public Officers Ethics Act, 2003.
- c) Unexplained wealth that is not proportionate to legitimate source of income shall be used as indirect proof or inferred by the Financial Profiling office or the courts as the only explanation that the wealth is from illegal activities such as corruption.
- d) Financial Profiling unit prepares a report after profiling and make recommendations to management on recovery of illegally acquired assets and funds, for purpose of identification, tracing, freezing, seizure and confiscation.



STEP 6: Asset Tracing

Asset tracing is aimed at achieving the same purpose as financial profiling and is carried out covertly without reference to the suspected staff.

During or after the audit, the officer conducting the asset tracing may interview the staff through a session designed to elicit information aimed at shedding light on information obtained.

Parameters for Identification of Subjects for Asset Tracing

- a) Risk assessment through identification of areas within KRA where corruption has occurred or is likely to occur.
- b) Identification of areas where systems have been used in perpetrating corruption.
- c) Gathering of intelligence or information from taxpayers or informants.
- d) Involvement of other agencies e.g. Kenya Power, Ministry of Lands, and Financial Reporting Centre to provide information on meter number an officer has, parcels of land an officer possesses, and detailed information of an officer's financial accounts respectively.
- e) Generating Suspicious Transaction Reports.
- f) Applying the process of elimination to identify the most likely candidate in a corrupt transaction to be subjected to a lifestyle audit.

STEP 7: The Handing Over Process

This involves delivery of the case file and exhibits by the Investigating Officer to another investigating officer/staff. Handing over occurs in the event of:

- » Transfer of the investigating officer/s
- » Instructions from seniors
- » Retirement
- » Resignation
- » Suspension
- » Interdiction
- » Dismissal
- » Annual leave
- » Long-term training
- » Long-term absence from office etc.

The Procedure of Handing Over

The handing over officer will prepare handing over notes, which must include his/her full names and designation, as well as the reason of handing over the case(s). S/he must also prepare a list containing; Case files numbers; Position of the case; List of witnesses & exhibits; Pending issues and challenges, if any affected the investigations; Details of the officers witnessing the handing over; Full names of officer taking over, date & signature; and Approval of the handing over notes by the seniors/supervisor.

Handing over indicates that the Integrity Assurance Office has successfully concluded LSA cases which have been forwarded to the relevant office/agency for the purpose of asset recovery and prosecution.



LSA Partnerships & Collaboration in KRA

KRA extensively collaborates with the following government agencies in executing LSA.

1. Ethics & Anti- Corruption Commission (EACC)
2. Financial Reporting Centre (FRC)
3. Asset Recovery Agency (ARA)
4. Credit Reference Bureau (CRB)
5. Ministry of Lands
6. National Transport Safety Authority (NTSA)
7. Directorate of Criminal Investigations (DCI)

KRA utilizes Memoranda of Understanding (MoUs) as instruments of cooperation to formalize collaboration in LSA.

Achievements of The Integrity Assurance Programme

1. KRA has for 2 years vetted its staff for promotions and background checks for new employees
2. KRA has developed a working partnership with key national agencies including Asset Recovery Agency, the Directorate of Criminal Investigations, The Ethics & Anti-Corruption Commission, Financial Reporting Centre among other agencies, in the investigation, tracing and recovery of illicitly acquired wealth identified by KRA's LSA teams.
3. KRA has seconded Integrity Assurance staff to other agencies to form part of the Proceeds of Crime and Anti Money Laundering Act (POCAMLA) implementation team.
4. KRA's success in using LSA as a strategy for enhancing tax compliance as well as staff integrity has made it a benchmark agency in Sub-Saharan Africa. KRA has hosted and is planning International Visitor Programmes (IVPs) for various revenue agencies, including Uganda Revenue Authority (URA) (twice); Rwanda Revenue Authority (RRA); Burundi, Tanzania Revenue Authority (TRA); and South Sudan National Revenue Authority (SSNRA); and Malawi Revenue Authority (MRA).
5. KRA has also expanded its regional reputation in integrity assurance by being the key leading agency in implementing LSA as a strategy for enhancing integrity in revenue administration within the East African Community (EAC).

The table below provides data on the progress of the I & SO department with regard to lifestyle audit, vetting and background checks:

Description	Cases	FY 2017/2018	FY 2018/2019	FY 2019/20
Lifestyle Audit	Cases registered	-	21	23
	Case finalized	-	12	8
Vetting for Promotion	Cases registered	-	93	1, 666
	Cases finalised	-	91	1,665
Background Checks	Cases registered	-	24	78
	Cases finalized	-	24	77



LSA Model success story

1. LSA Investigation of Officer Suspected of Conflict of Interest

A KRA Staff A (not real identity) was reported to have accumulated wealth through suspected corrupt/radical activities, and living beyond his known source of income (KRA salary). At the time of lifestyle audit the officer was under internal and criminal investigations for conflict of interest as a clearing agent and financing terrorism activities respectively.

KRA commenced an investigation to audit his assets to ascertain his life style and find out if he had other means/sources of income as well as analyze the corruption activities the staff was allegedly engaged in.

Investigation was conducted through evaluation of his assets and liabilities both directly and indirectly owned by the staff or his associates as well as financial transactions compared to his known source of income. LSA team reviewed the Private Limited companies owned by the staff to establish their compliance with the law. Also reviewed was the staff's own assets and liabilities forms as declared and valued by him through the Kenya Public Service *Wealth Declaration Forms* completed every two years.

An analysis of the staff's own declared income, assets and liabilities as at 31st November 2017 was USD 455,600. This declaration did not tally with the assets established by the lifestyle audit approximating USD 5,566,000 with an acquisition estimated value at USD 6,094,500. The officer needed to account for how he obtained his wealth except for his known source of income amounting to approximately USD 1,000,000 (salaries and loans). The worth of unexplained wealth amounted to USD 4,566,000.

The officer was found to have assets in buildings (13 buildings, a mix of maisonettes, bungalows and flat blocks, some in high end suburbs in the capital and other cities in Kenya), 5 cars, land parcels, business premises, and cash. The audit was conducted within 90 days to completion. Audit findings revealed that the staff was a director and a shareholder in three private limited companies which traded in rental property and local passenger transport. The audit also noticed huge amounts of cash deposits made regularly on the staff's companies' accounts and that the staff's cars were registered in his private companies' identities.

The LSA investigation team also noted that the officer had five loans from three financial institutions and a Savings & Credit Society (SACCO) loan worth USD 660,000, with limited clarity on how the staff was repaying off the loans. It remains unclear how the Officer was repaying three loans amounting to \$600,000 in total at the same time. Separately, the Officer needed to explain how he obtained the multi-million properties from a gross salary of \$340,000 over a period of 16 years.

The LSA concluded that the Officer's declared worth was not commensurate to the findings revealed in the audit. His case was forwarded to the Assets Recovery Authority (ARA) and to the KRA Investigation & Enforcement Department for collection of the taxes from the staff.

KRA has also flagged out the companies associated the officer for further profiling and analysis.

The Future of LSA

KRA aims to progress towards achieving its KPIs in lifestyle audit by utilizing various opportunities, including:

- a) Technology - by leveraging on KRA's information systems in the investigation process.
- b) Legislation - by utilizing various existing Tax Laws, Policies, as well as the Lifestyle Audit Bill, if enacted, to enhance investigation.
- c) Employment - by outsourcing investigative work to experienced investigators.
- d) Resources - by sourcing for funds to facilitated investigations.
- e) Socio-Cultural Integration - by ensuring that investigators are able to interact and solicit information.
- f) Collaboration - Multi-agency and private sector cooperation.
- g) Utmost Good Faith – by applying good will in the fight against corruption.

Moreover, legislative wheels have been turning in efforts to codify the procedure on carrying out lifestyle audits. Recent legislation that may impact the current performance of lifestyle audits include;



The Lifestyle Audit (No. 2) Bill, 2019: This will be the first Act, if passed, to provide for the procedure of undertaking lifestyle audit in the spirit of Kenyan Constitution and giving effect to Article 10 of the same. The Bill makes the investigative process easier and provides for stringent enforcement tools in the fight against corruption. It proposes that all State officers undergo a lifestyle audit. In recognition of the fight against corruption by KRA, the Bill has also proposed that KRA to be one of the bodies that shall have powers to conduct lifestyle audit for all public officers in Kenya. This implies that upon passage of the bill into law, the scope of KRA's mandate with regard to lifestyle audit, will be extended to cover all public officers across the nation. KRA made its contribution to this bill through the I&SO department, under whose mandate lifestyle audit-related legislation upon enactment, will be enforced.

Conflict of Interest Bill, 2019: This Bill once enacted will assist carry out Lifestyle Audit, by making it an offence for any state/public officer to engage in activities which are in blatant conflict of the work a State officer/Public officer is undertaking. The Bill is meant to address numerous instances in which State and public officers find themselves in the middle of conflict of interest without any regard to the Constitution and other legislations.

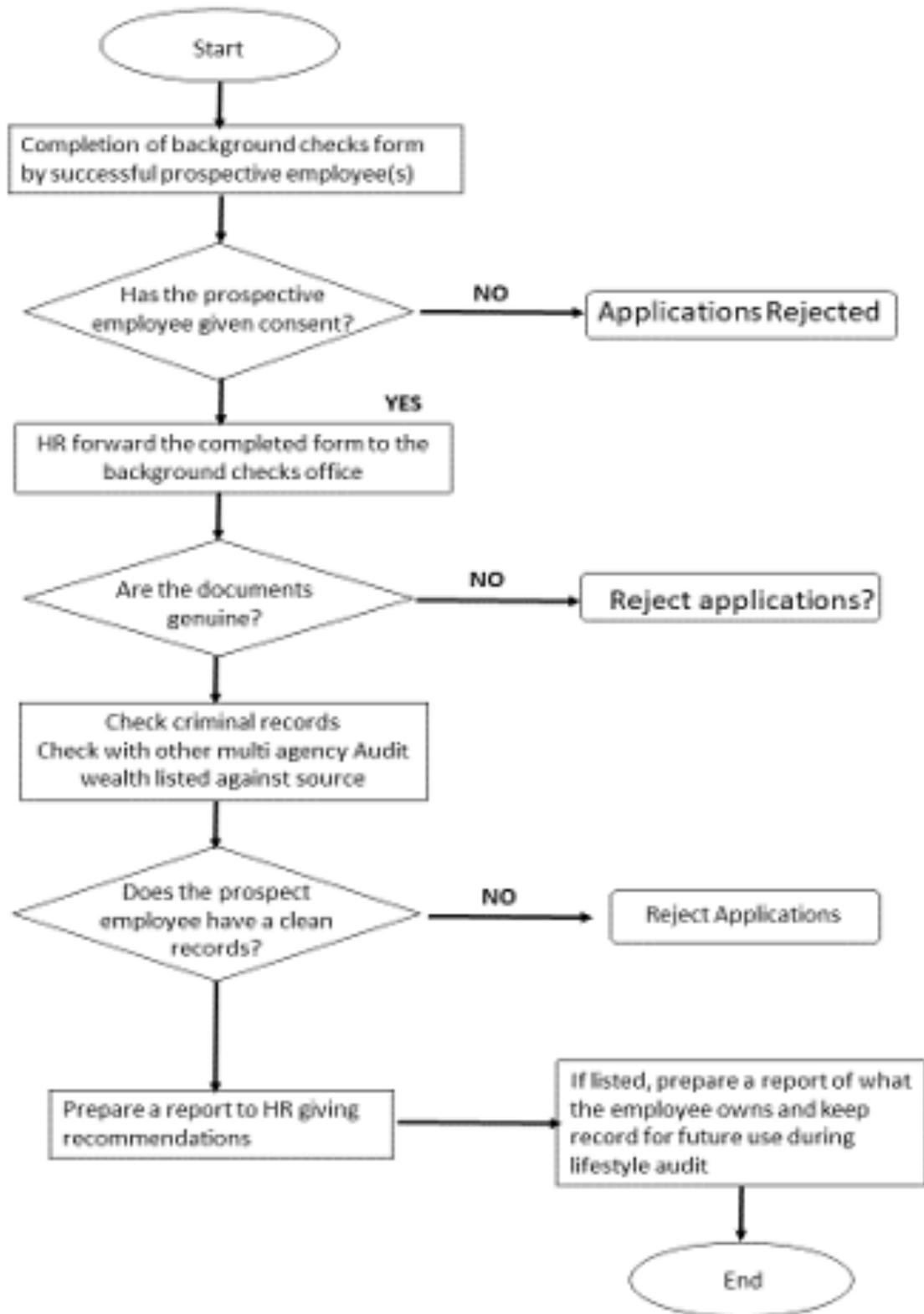
Conclusion & Key Lessons

1. LSA has played a role in enhancing staff integrity assurance in revenue administration practice in KRA. It has served a powerful deterrent to corruption in tax management, and certainly a promising reform programme that will build the reputation and positively influence the KRA brand.
2. Integrity assurance in revenue administration is an institutionally complex undertaking, and will succeed through inter-agency cooperation and trust.
3. A robust legal and policy framework plays a vital role and is the foremost critical step in tackling corruption in revenue administration.
4. Building a culture of integrity in tax administration requires concerted efforts, practically achieved in initial stages at employee resourcing (recruitment) stage. LSA, if properly deployed, lays a promising foundation for a corrupt-free organizational environment.



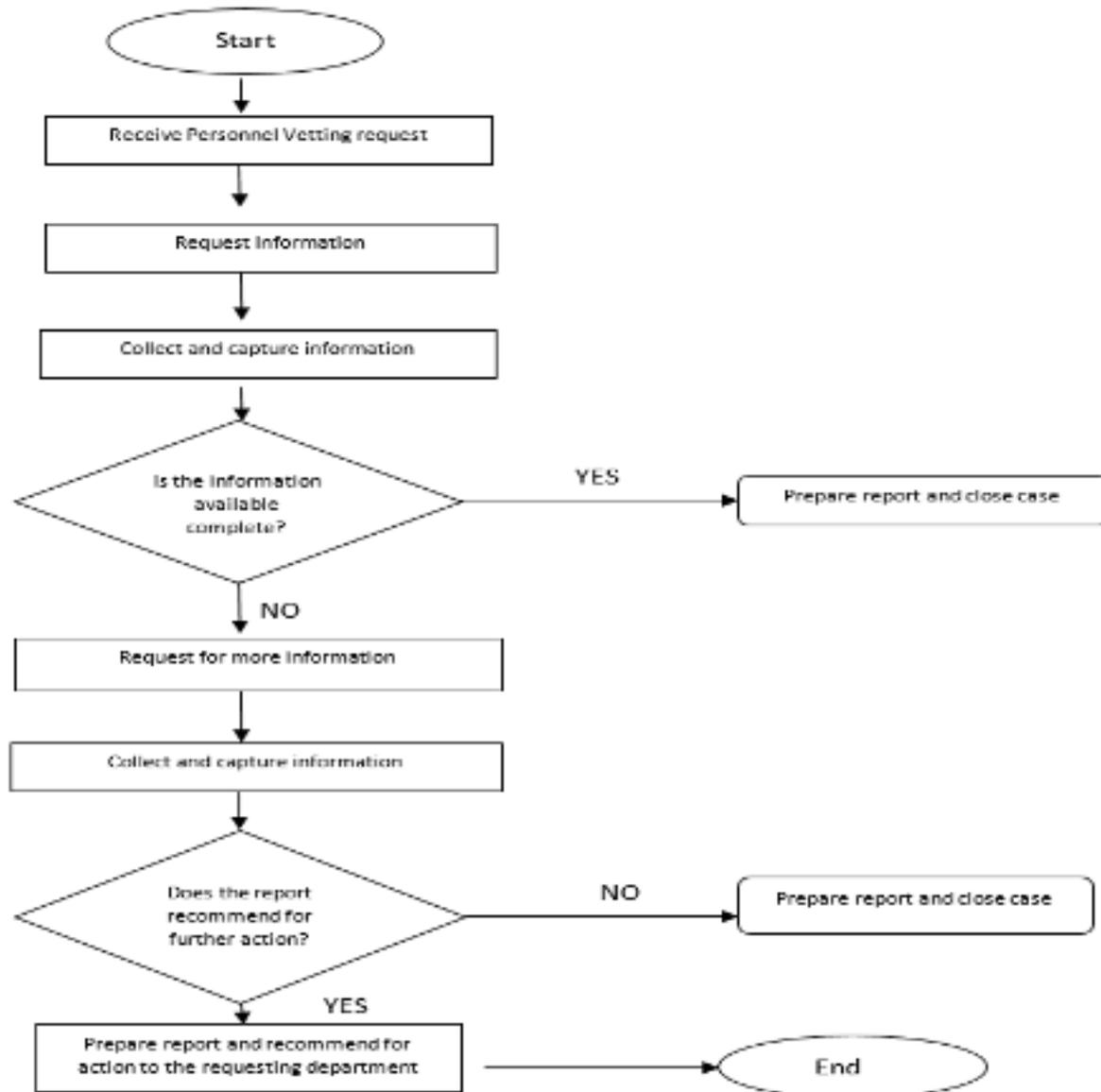
ANNEXES/FLOWCHARTS

The Background Check Process





The Personnel Vetting Process



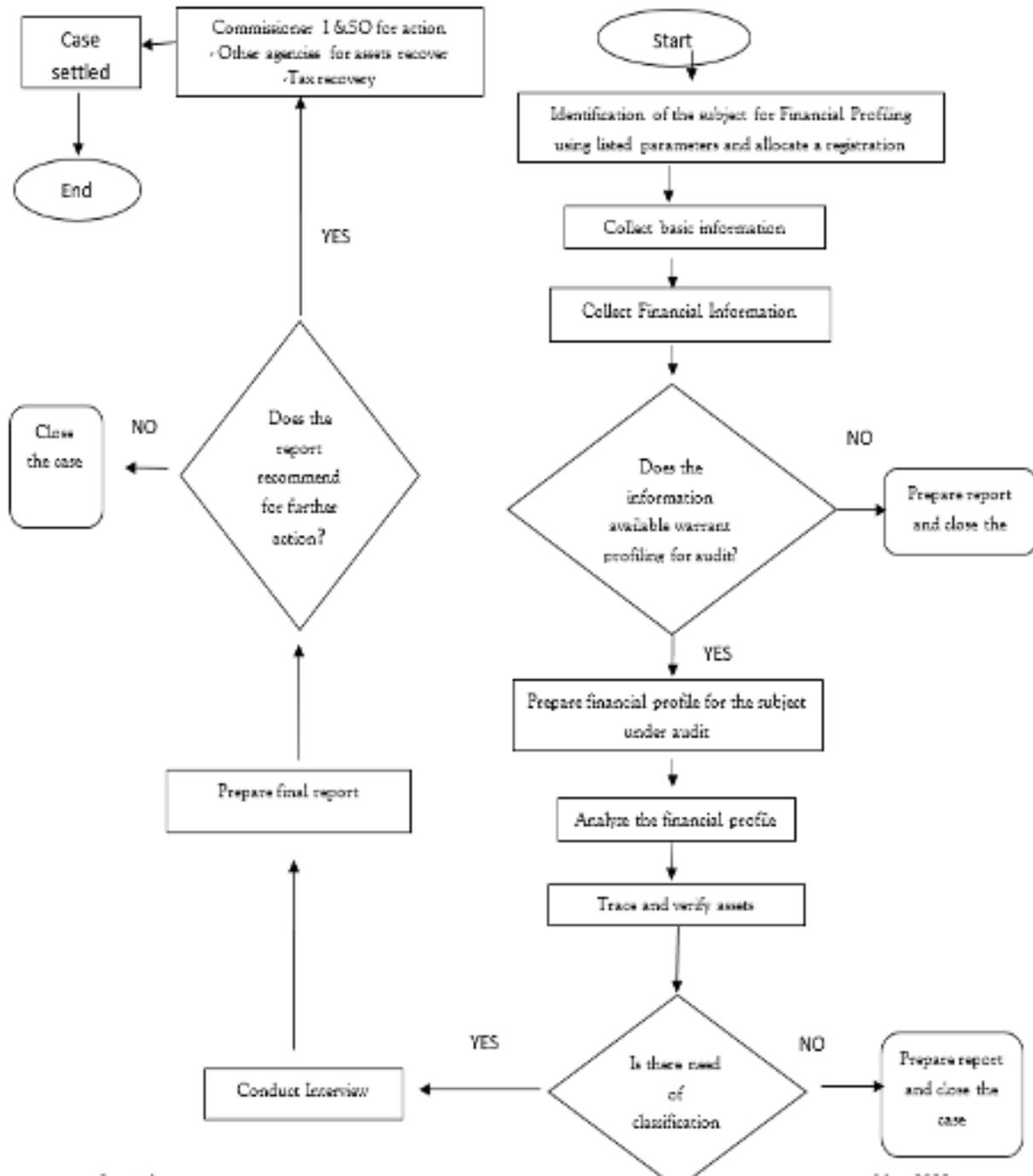


The Lifestyle Audit Process



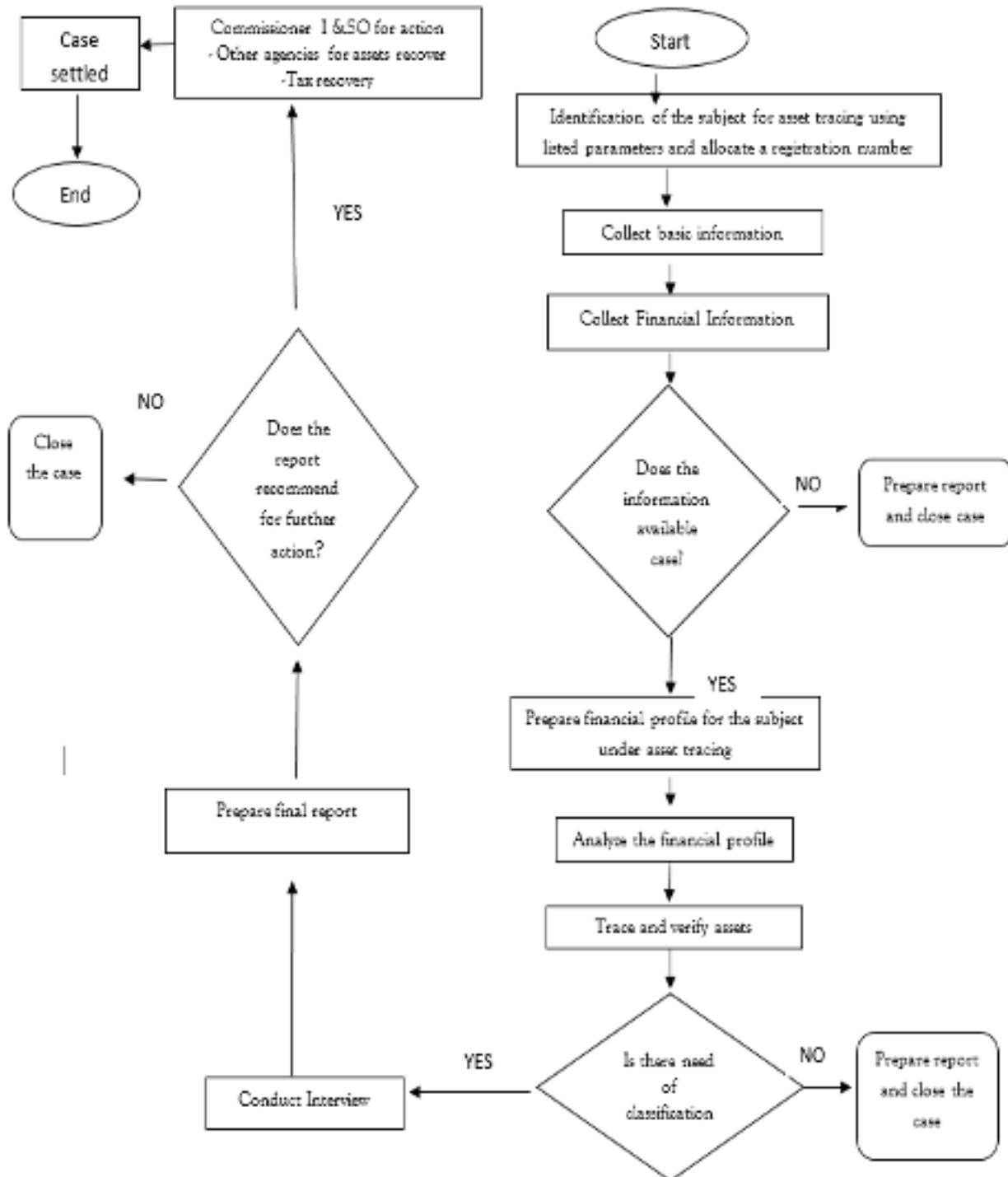


The Financial Profile Process





The Asset Tracing Process





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