



Corruption and COVID-19 pandemic in Africa: Transparency and accountability during COVID-19 crisis in Ghana

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Recommended Reference: Tweneboah-Koduah, D. (2025). Corruption and COVID-19 pandemic in Africa: Transparency and accountability during COVID-19 crisis in Ghana. *African Quarterly Social Science Review*, 2(3), 138–149.

<https://doi.org/10.51867/AQSSR.2.3.12>

ABSTRACT

This paper explores contextual realities that were central to transparency, accountability, and corruption risks in the management of COVID-19 pandemic in Ghana. The study was conducted using the lens of rational choice theory. Data were collected from 25 officials who were purposively selected for an in-depth interviews and content analysis was also carried out. The officials were selected from business leaders, officials of civil society, and anti-corruption institutions. Thematic analysis was adopted to analyse the data gathered from the interviews. At the end, it was observed that because there was urgent need to curtail the spread of the virus, prevent death, and reconstruct livelihoods, there was persistent violations of procurement laws with respect to major contracts awarded during the pandemic. The single sourced companies were not published on the Public Procurement Authority's website as required by the law. This heightened corruption risks associated with the government's response to COVID-19 pandemic. Thus, in most cases the real faces behind the contracts, the exact number of the beneficiaries of stimulus packages, and the unit cost were not disclosed, leading to misinterpretations. It was therefore concluded that the absence of resilient national institutions towards an effective and accountable governance during the global pandemics made it easy for the politicians to engage in corrupt practices. The study recommended that there is an urgent need not only for the strengthening of national institutions but also for the government to constitute an independent body to conduct forensic audit into all COVID-19 related expenditure, the report should be made public and those found culpable be punished accordingly.

Keywords: Accountability, Corruption, COVID-19, Ghana, Public Procurement, Transparency

I. INTRODUCTION

“Do what it takes but keep the receipts; we don't want accountability and transparency to take the back seat during COVID-19” ~ Managing Director, International Monetary Fund, 2020.

Major international crises can act as a critical juncture or reinforce the status quo depending on how institutions that predate the crisis perform, and how citizens perceive this performance. Indeed, the COVID-19 pandemic – a disease caused by acute respiratory syndrome coronavirus 2 (SARS-CoV-2) - hit the world very hard and continues to hit as countries are still experiencing the impact of the pandemic. Despite unprecedented vaccine roll out, COVID-19 may stay with us for years (Walker et al., 2020).

However, one dimension of the pandemic that warrants urgent attention is the wake of unprecedented dilemmas posed for governance systems (Bol et al., 2021). Rose-Ackerman (2021) argues that corruption tends to accompany any rapidly developing crises and significantly impacts response and recovery efforts. Implicit in this logic is the view that corruption not only undermined responses to COVID-19 crisis, but its consequences have been a matter of life and death (Dupuy & Divjak, 2015). Corruption evidently deprives citizens of quality healthcare: as it limits access to valuable lifesaving resources, including medical equipment and facilities (United Nations Development Programme, 2020). It undermines trust in government, reduces citizens' compliance with health protocols, and distorts stimulus and economic recovery packages for business survival (Gopinath, 2008; Kohler & Bowra, 2020). This may be particularly entrenched in countries with weak governance institutions (Gallego et al., 2020).

Available evidence estimates that out of about US\$7.35 trillion expended in the healthcare delivery across the globe, about US\$455 billion was lost to corruption (U4 Anti-Corruption Resource Centre, 2020, p.1), suggesting that the health sector was the most susceptible to corruption. In fact, in time of crisis the need for transparency and integrity from government agencies is amplified. Analogous to this view, Gani (2021, p.2) argues that if the major concerns of countries during the COVID-19 crisis were to contain the virus, protect individuals' lives and mitigate the



socioeconomic risks, irrational or collusive behaviours of public and private agents might undermine long-term recovery efforts.

Aside the restrictions that were implemented to curb the spread of COVID-19, the government of Ghana rapidly mobilized funds from various sources to strengthen healthcare system, reconstruct livelihoods, and ensure economic recovery. On 13 April 2020, the Executive Board of the International Monetary Fund [IMF] approved an amount of US\$ 1 billion for Ghana to be drawn under the Rapid Credit Facility (RCF) (Adolph et al., 2021). First, US\$ 35 million dollars was released to fund the pandemic containment measures, strengthen healthcare systems, provide public education, and cushion the vulnerable segments of the population (Dayour et al., 2020). The final tranche of the facility – US\$ 65 million dollars was released to upgrade and equip laboratory facilities, provide essential medical equipment, including test kits, ventilators, and personal protection equipment (PPEs). Moreover, the government further sought the approval of Parliament and drew an amount of GHS 1.250 billion from the Ghana Stabilization Fund (GSF) to finance Coronavirus Alleviation Programme (CAP).

The aim of the CAP is to mitigate the disruption to economic activities and the hardships, revitalize industries, support households and businesses, particularly micro, small, and medium enterprises (Ghana News Agency, 2020). Under the Ghana Petroleum Management Act (PRMA), Act 815, the Ghana Petroleum Fund is composed of GSF and the Heritage Fund. In the quest to justify the actions of the government, the Minister responsible for finance explained that Ghana was faced with extraordinary circumstances that required extraordinary measures (Dapaah, 2020). This sheds light on the urgency and speed with which things are supposed to work during a pandemic. As part of his regular address to the nation on the policies and measures adopted to tackle the pandemic, the president of Ghana announced in April 2020 the setting up of COVID-19 National Trust Fund and Covid-19 Private Sector Fund.

As of December 2020, COVID-19 National Trust Fund has mobilized GHS57,134,093.58 – and out of which an amount of GHS45,218, 313, 32 has already been utilized (Ministry of Finance, 2020). Relatedly, the COVID-19 Private Sector Fund - by October 2020 – has received donations amounting to GHS44,339,138.98 from individuals and corporate organizations – comprising an amount of GHS42,511,463.98 (Cash) and GHS1,827.675.00 (in-kind donations). More so, Ghana Exim Bank offered a loan facility of US\$10 million dollars towards the production of emergency PPEs. Considering that large sums of money that was rapidly deployed into COVID-19 response and recovery (in some cases for the same line items), the inability to activate effective transparency and accountability mechanisms might thwart long-term recovery plans. It should be noted that Ghana has already been flagged as part of 20 countries (out of 85 countries) that failed to establish anti-corruption measures as required for COVID-19 financial assistance and debt relief from the IMF (Farazmand et al., 2022). In the recognition that countries are unlikely to succeed in their recovery efforts if corruption was not tackled, the IMF required countries to incorporate specific governance and anti-corruption safeguards in emergency loan agreements. More so, as Ghana's total debt stock as of the end of December 2020 stood at GHS291,614.5 million (US\$50,829.6 million) – representing 76% of total gross domestic product (Ministry of Finance, 2020), analysts have argued that the country risks being in debt distress. More disturbingly, out of the total debt stock, COVID-19 related debt constituted about GHS19.7 billion (Ministry of Finance, 2020). Therefore, it was critical to explore how public integrity mechanisms were showcased in the management of the pandemic.

Though vaccines were rolled-out in large quantities, the number of COVID-19 infections and fatalities continued to rise across the globe. Ghana recorded the first index case of COVID-19 on 12th March 2020 and the number of infections rose to 91,709 with 771 deaths on 15th April 2021 (Ghana Health Service, 2021). After the index case, the government of Ghana implemented several containment measures, including closure of all borders and three weeks partial lockdown of cosmopolitan cities of Accra and Kumasi; a ban on public gatherings, such as conferences, workshops, political rallies, and religious activities; and closure of universities, and schools. Several calls were made to international organizations and donor community, including United Nations, World Bank/International Monetary Fund (IMF), African Development Bank, the African Union, as well as the private sector for aid, financial, and medical support (Khoo, 2020).

Five-pronged objectives underscored Ghana's response strategy: contain the spread; provide adequate care for the sick; limit the impact of the virus on social and economic life; and spur the expansion of domestic production capability, and deepen Ghana's self-reliance (Ministry of Finance, 2020; Ghana Health Service, 2021). Ghana could only afford three weeks of partial lockdown in the two major cities because the majority of its people work in the informal sector and rely on daily wages (Khoo, 2020). In fact, a complete lockdown measures in the context of developing countries like Ghana would have exacerbated the already volatile situations of starvation, malnutrition, extreme poverty, and crime rate (Fairhead & Leach, 2020). Particularly in Africa, an accumulating body of evidence suggests that the concern was not only health-related but also governance challenges since health systems in the region were undermined by capability, governance, and corruption issues (Hutchinson et al., 2019; Molina et al., 2016; Khan et al., 2021).

Studies on COVID-19 have proliferated focusing largely on epidemiological issues (see Li et al., 2020), modelling economic consequences (see Acemoglu et al., 2020), and assessing its social implications (Simonov et al., 2020; Alon et al., 2020; Power, 2020). Some scholars have also explored the impact of government policies (Bol et al., 2021; Alon et al., 2020; Elgin et al., 2020). In Ghana, the socio-economic and health consequences of the impacts of COVID-19 have similarly been investigated (Dayour et al., 2021; Anafo et al., 2021; Muthuri et al., 2021). However, the literature has paid insufficient attention to concerns regarding ethical governance and institutional resilience.

This current paper explores the realities that were central to transparency, accountability, and corruption risks in Ghana during COVID-19 crisis. This is particularly important because the crisis appeared to have presented novel risks to key institutional dimensions highlighted under the Sustainable Development Goal 16 including transparency and access to information, eroding safeguards to accountability, integrity violations, and restricting participation and engagement. These institutional virtues were to serve as the bedrock to building resilient responses to the current and future shocks. Therefore, it is critical to examine how transparency and accountability issues were brought to bear in the management of COVID-19. A deeper understanding of integrity issues in the context of developing countries where institutions are already weak will help draw lessons with respect to resilient national institutions towards an effective and accountable governance during future global pandemics. We ask; how did the government emergency policies toward COVID-19 response and recovery shape transparency and accountability dynamics in Ghana?

1.1 Research Objective

The objective of this study is to examine how the government emergency policy toward COVID-19 response and recovery impacted on transparency and accountability dynamics in Ghana. Thus, the paper examines the implications of COVID-19 pandemic on transparency and accountability. To put it differently, the study seeks to examine how transparency and accountability issues were brought to bear in the management of COVID-19. The rest of the paper is presented as follows: a brief review of relevant literature, the methodology is presented, the findings and conclusion are offered.

II. LITERATURE REVIEW

2.1 Theoretical Review

2.1.1 Rational Choice Theory

The study was conducted within the lens of rational-choice theory. Although Adam Smith has been credited to have propounded the rational choice theory in 1776 (Boudon, 2023), other key figures who have contributed to the development of the theory include Downs; Buchanan and Tullock (Anderson, 2011), and they all intimated that self-interest plays important role whenever political actors are to make decision. The deployment of the theory was necessitated by its ability to provide sufficient intentional explanations for a variety of political actions. Besides, the theory is well-suited to explain why politicians would engage in corruption even during crisis. The three basic and dominant assumptions of the theory are rationality, self-interest and methodological individualism. The central argument has been that actions of rational political actors arise from a deliberate pursuit of self-interest. Flowing from the rationality and self-interest assumptions, the theory recognizes that under uncertainty, people may act opportunistically. Thus, politicians during crisis may feel morally justified to bend rules under the guise of national interest, masking self-serving actions as necessary sacrifices. To the proponents of the theory, political actors like economic actors always act rationally in pursuit of their own self-interest (Anderson 2011: 25). Consequent to the above, rational choice theorists assumes that individuals—including politicians and bureaucrats—are rational actors who weigh the costs and benefits of their actions and choose the option that maximizes their personal utility. Hence, a rational politician is likely to divert funds meant for COVID-19 relief, knowing that in crisis situation corrupt acts can be overlooked more easily due to the urgency of the situation. Although the theory has been heavily criticized as being narrow, prescriptive and inferior to the causal explanation view it sought to espouse, it has significantly contributed to a fuller understanding of human actions

2.2 Empirical Review

2.2.1 Accountability, transparency, and good governance

There is a long-standing history for the concepts of accountability and transparency. Generally, their central theme is expressed in the view that when decision making powers are transferred from a principal (citizens) to an agent (government agencies) – there ought to be a mechanism for holding the agent to account for their decisions and actions including the impositions of sanctions where necessary (Bawole & Adjei-Bamfo, 2020). As a public value, transparency requires that citizens are well informed about how and why decisions are made, including procedures, criteria applied by government decision makers, the evidence used to reach decisions, and results (Sommersguter-

Reichmann et al., 2018; Vian, 2020, p. 2). Therefore, Halter et al. (2009) argues that access to reliable information is key to building an effective and transparent framework. Thus, public access to information allows public scrutiny of decisions made by the officialdom, which is likely to mitigate corruption risks (Paschke et al., 2018). In line with this reasoning, governments have an obligation to provide clarity on the rules and results of health care delivery processes and reveal any parochial interests (Vian, 2020). And for the citizens to appreciate how public decisions are made, they require information about the procedures followed and the criteria used by the policy makers to reach decisions (Kohler & Bowra, 2020, p.10). Though transparency is necessary, Fox (2007) contends that it is not a sufficient condition to stymie corruption in the public service. Accountability, for Paschke et al. (2018), requires the institutions of the government to explain and make understanding their performance in achieving goals and addressing the needs of the public in comparison to standards and commitments. Accountability demands that public officials should take the obligation and not only make understandable their actions and inactions, but also, take responsibility for their decisions, actions, and inactions (Vian, 2020, p. 2).

In fact, public actors are required to operate within the established standards and commitments made public in the forms of laws, regulations, guidelines, procedures, and policies. It follows that ensuring unfettered access to government information by operating a transparent and accountable governance can lead public institutions to gain legitimacy, which is particularly crucial for constructing new forms of democratic governance. Therefore, Vian et al. (2017) argue that transparency and accountability are reinforcing. Relly (2011) contends that countries that embrace the values of transparency and accountability tend to produce more and share information and least exhibit discretionary behaviours such as corruption. Accountability involves stewardship and the obligation to accept responsibility. Therefore, Coviello et al. (2018) maintain that accountability and transparency are key qualities required by organizations and individuals with the mandate to serve the public interest.

Clearly, accountability shines light on democratic governance as it keeps the public informed and government exposed to the public's scrutiny. Accountability and transparency in government actions and its decisions – making processes is the key to having a well-informed and enlightened public. Vian (2020) points out that vulnerability to corruption, unethical practices and an improved trust in government institutions can be achieved by deepening good governance practices: accountability and transparency mechanisms. In fact, good governance is a key building block of health system which ensures that effective oversight and strong accountability mechanisms are put in place. Thus, the complexity of health system requires governance modes that help identify vulnerabilities to corruption, waste, and fraud. Adagbabiri, (2015) suggests that strengthening government institutions, systems and structures are prerequisite for safeguarding public sector integrity.

2.2.2 Crisis-Induced Conditions and Corruption Risks

Though a raft of containment measures was necessary to limit the spread of the virus and reconstruct livelihoods, the disruption of regular functioning of state institutions has evoked a critical question regarding traditional approaches to transparency, public accountability and oversight, and institutional legitimacy. COVID-19 presented novel challenges for good governance practices especially for accountability and transparency. The United Nations Office for Drug and Crime (UNODC) has noted that Member States necessarily relaxed safeguards by trading compliance, oversight, and accountability for speed of response and achievement of rapid impact, thus leading to the creation of significant opportunities for corruption to thrive (Heikkilä et al., 2021). Indeed, the pandemic led to significant disruption of state institutions such as parliament and justice systems, and affected key government functions and processes, undermining the effectiveness of government action (Usman et al., 2022). Beyond individual institutions, it significantly impacted the entire institutional environment and restructured how these institutions supposed to interact with the public.

Due to mounting health crisis, economic emergency and social turmoil, governments rapidly mobilized public funds – for economic and healthcare stabilization – at unprecedented scale – creating opportunities for graft and rent-seeking (Rose-Ackerman, 2021, p.16). Within this framework, the need to simplify formal public procurement protocols in order to expedite transactions led to a widespread consequence of the pandemic (De Michele & Cruz, 2020). It should be noted that traditional regulatory norms governing the conduct of government businesses seek to limit the discretion of public officials, promote competition and efficiency in order to avoid potential collusion between bureaucrats and private agents (Coviello et al., 2018; Decarolis et al., 2020). Acemoglu et al. (2016) contend that clarity and transparency in contracting process is undermined by time pressures and lack of qualified suppliers during global crisis.

Analogous to this view, Rose-Ackerman (2021) argues that global pandemics offer a fertile ground for businesses to engage in bid-ridding, price gauging, and fraud. Acemoglu et al. (2016) also claim that the dividend of informal political connections is amplified during turbulent times amidst economic decline. Other scholars maintain that rent-seeking and graft are stimulated because the time horizon of state officials tend to shrink during global

pandemics (Campante et al., 2009). Consequently, an accumulating body of evidence observes that lessening controls increases discretionary spending and thus generate more opportunities for malfeasance and corruption. Consistent with this view, Andersen (2011) find evidence that fast-tracked inflow of international assistance is captured by the ruling coalition. Evidence also suggests that systemic corruption in the health sector undermined response to the Ebola epidemic in West Africa (Dupuy & Divjak, 2015; Pieterse & Lodge 2015; Anderson & Beresford, 2016; Ostergard, 2021). For example, Sierra Leone's Auditor General' report revealed over Le14 billion (US\$3.5 million) was spent without documents to support such expenditure (Anderson & Beresford, 2016, p. 476). Amongst other things, the report highlights persistent violations of procurement laws, inflated costs, duplications of payments, withholding of taxes paid by suppliers, paid out for health workers incentives not accounted for, and loans contracted during the epidemic were poorly documented (Anderson & Beresford, 2016). Gallego et al. (2020) establish that relaxing public procurement laws during COVID-19 undermined procurement competitiveness in Columbia. They further find that discretionary contracts that were initiated during the height of the pandemic were riddled with corruption. Farzanegan (2021) concludes that public corruption increases COVID-19 fatality rates. These results imply that the COVID-19 crisis marked the beginning of shifting norms in terms of good governance practices.

III. METHODOLOGY

The paper adopts a qualitative interpretivist methodology which allows for a case or multiple cases to be explored through data collection involving multiple sources (Creswell & Miller, 2000; Berg, 2004). Thus, the paper examines the implications of COVID-19 pandemic on transparency and accountability. Two categories of data were employed: first, primary data was collected from participants in a workshop organized by the Embassy of the Kingdom of Netherlands on transparency and accountability during COVID-19 in Ghana. The discussion at the workshop was structured around procurement and award of contracts, the distribution of COVID-19 stimulus packages to businesses and vulnerable groups, and transparency in the COVID-19 data reporting. In all, 25 officials out of the 45 participants who took part in the workshop were purposively selected and interviewed. The interviewees were drawn from Association of Ghana Industries, Ghana National Chamber of Commerce, National Board of Small-Scale Industries, Ministry of Trade and Industries, and Ghana Union of Traders' Associations. The others include Trade Union Congress, Netherlands Business and Cultural Council, Civil Society Organization such as Ghana Integrity Initiative, and Ghana Anti-corruption Coalition. It should be noted that members of business associations were the beneficiaries of the government's COVID-19 stimulus packages. Businesses were also awarded contracts to provide COVID-19 related services. Therefore, their activities generally interface with state officials, and their views with respect to transparency and accountability were critical. Moreover, Civil Society Organizations (CSOs) have deeper knowledge, experience, and are actively involved in anti-corruption interventions in Ghana. Therefore, the views of the interviewees shaped our understanding of the subject matter. Secondly, we conducted a content analysis of sector ministers' responses to questions posed by the Parliament Appointment Committee (PAC) during ministerial vetting. Specifically, questions related to contracts awarded during COVID-19 pandemic, the distribution of stimulus packages to businesses and vulnerable groups, the cost incurred during COVID-19, and the disclosure of COVID-19 data were analysed.

Additionally, we further analysed information from authoritative media outlets, including Daily Graphic (Graphiconline.com), Citi Fm/News (citinewsroom.com), and Joy News (myjoyonline.com). These media outlets are well known and were major sources of information during COVID-19 pandemic. Content analysis is important source of information in qualitative research (Hsieh & Shannon, 2005). These sources of information facilitated the triangulation of information to ensure a verification of the realities on the ground (Moran-Ellis et al., 2006). Field notes were also taken. Thematic analysis based on the suggestion by Braun and Clarke (2006) was adopted. In that regard, systematic coding ensured that the fundamental concepts were carefully extracted, labelled and defined, and key patterns and relationships regarding the impact of COVID-19 on transparency, accountability, and corruption risks were identified. The themes generated formed the basis for analysis and discussions.

IV. FINDINGS & DISCUSSION

The objective of this study was to examine how the government emergency policy toward COVID-19 response and recovery impacted on transparency and accountability dynamics in Ghana. The rapidly unfolded pandemic and unprecedented scale at which resources were deployed, could either unwittingly or deliberately, open the door for corruption, as the integrity of governments has been tested by the COVID-19 pandemic. Within this context, countries were required to undertake governance measures to promote accountable and transparent use of COVID-19 resources. In that regard, our analysis looked at Ghana's case in three broad domains: compliance with



procurement laws, delivery of COV-19 related stimulus packages, and disclosure and reporting of COVID-19 data. We further discussed the implications of these anti-corruption strategies on transparency and accountability, and corruption risks in the management of COVID-19.

4.1 Major Contracts Awarded During COVID-19 Pandemic

Through state agencies and departments, the government of Ghana awarded several contracts during the COVID-19 pandemic. The contracts were awarded under the government's Emergency Preparedness and Response Plan (EPRP) and the Coronavirus Alleviation Programme (CAP). A contract to produce Personal Protective Equipments (PPEs), face masks, medical scrubs, hospital gowns and head gears for frontline workers was awarded to four local garment manufacturing companies, including Dignity DTRT Apparel, Cadling Fashions, Alfie Designs limited, and Sleek Garments Export Limited (*Graphic online, April 5, 2020*). The four companies were awarded US\$ 10 million loan facility by the government of Ghana through the Exim Bank (*citinewsroom.com, April 12th, 2020*). Contracts awarded for the fumigation of public places, including markets, schools, and public offices. A contract was also awarded for the supply of 64,700 handwashing basins (popularly called 'Veronica bucket'), 8,100 thermometer guns to be distributed to schools, 1.5 million pieces of 200-millitre hand sanitizers, 126,000 gallons of liquid soap, and 5.2 million re-usable face masks. Contracts for the provision of cooked meals to vulnerable persons during the three weeks lockdown in Greater Accra and Kumasi and hot meals to final year Junior High School students. The government also awarded a contract to Frontiers Healthcare Services Limited (FHSSL) to conduct COVID-19 antigen tests at the Kotoka International Airport (KIA).

4.2 Non-Compliance with Procurement Laws

Under section 47 (4) of the Procurement Act, 2003 of Ghana (Act 663) as amended, all government agencies and departments are required to advertise their tender notices at the website of the Public Procurement Authority (PPA), which will then be published in newspapers for competitive bidding. Moreover, government agencies are further required under section 31(1) of PPA (2003) to promptly publish all contracts that have been duly awarded on the PPA's website for transparency, accountability, and value for money. Though section 40 of Act provides for emergency procurement during natural disasters and epidemics, the contracts are subject to the approval by the Board. However, it emerged that the contracts awarded during COVID-19 pandemic were without tender and did not go through competitive bidding process. The companies were also not registered with the PPA and the contracts awarded were not published on the PPA website as required by the law. Since evidence abounds that procurement related corruption is a major challenge in Ghana (Osei-Tutu et al., 2010; Bawole & Adjei-Bamfo, 2020), the opaque nature of the procurement process particularly under the cliché of - 'we are not in normal times' - heightened the risks of corruption. This may be particularly acute when the Chief Executive Officer of PPA was sacked for engaging in corrupt practices related to procurement (*Graphic online, October 31 2020*).

One of the contracts that courted much public's attention and gained media notoriety was the contract by the Frontier Healthcare Services Limited; a company engaged to conduct rapid COVID-19 tests following the reopening of the airport to international passenger flights in September 2020. It emerged that 'Frontier HealthCare Services' is registered at a tax haven of the Island of Dominica (*Graphic online, October 22 2020*). The company was incorporated on June 3 2020, few days to the reopening of the airport. The single-source company charges US\$150 per test conducted. However, sector ministerial nominees who appeared before Parliament's Appointment Committee (PAC) had no information about the Frontier Health Services Limited. The minister-designate for health (who was the substantive minister) responded to the PAC's question on the Frontier Healthcare Services limited during the vetting process that:

"It will be very difficult for me to answer how the company was given that contract. This particular arrangement was put in place by the taskforce that report to the president" (Minister designate for Health, the PAC Report, February 2021).

When a question was further asked about the company's compliance with procurement laws, the minister-designate explained that:

"No, Frontier Healthcare Services started operating without a license...In a pandemic, there were certain things that we had to do and try to rectify as we go forward because of the urgency of what we should do immediately" (Minister-designate for Health, the PAC Report, February 2021). Another minister-designate explained to the PAC that:

"I have no knowledge about Frontier Healthcare Services Limited. I'm not aware. The Public Procurement Act (2003) was not changed during my tenure as a Minister of State for Public Procurement. The supervisory minister which is clearly stated in the law is the Minister of Finance" (Former minister for public procurement, the PAC Report, February 2021).

The PAC's report noted that about three other minister-designates who appeared before it, including foreign affairs, Attorney-General, and Information intimated that they had no information with respect to whether the company doing COVID-19 antigen test at the airport has complied with the procurement law.

Moreover, the data revealed that Frontier Healthcare Services had no capacity to conduct antigen test at the airport. Particularly when it became evident that the company used the staff of Noguchi Memorial Institute for Medical Research (an institution responsible for Ghana's COVID-19 test) to conduct the test at the airport. Coupled with the fact that the company has no experience in COVID-19 since the virus is novel and its dynamics are yet unknown, one may wonder what the company is cloaked with that gave it a competitive edge over existing Ghanaian institutions which were leading Ghana's COVID-19 test. Furthermore, the company did not only breach procurement laws but also, it was not licensed by the Health Facilities Regulatory Agency (HEFRA) under the Health Institutions and Facilities Act of 2011 (Act, 829). The Act mandates that health institutions should be certified to deliver clinical and bi-medical laboratory services in Ghana. For the ministers in charge of Health and Public Procurement to indicate that they had no knowledge about the processes leading to the award of the contract to Frontier Healthcare Services evoke critical questions regarding transparency and accountability in the management of COVID-19 resources. Thus, since Frontier Healthcare Services is a foreign company which is registered offshore in the Island of Dominica and charges an exorbitant amount of US\$150 for all passengers arriving at the airport, it is yet not clear who were the real owners of the company, what accountability mechanisms were put in place, and what percentage of the money accrued to the state. Indeed, the COVID-19 created an atmosphere in which corruption could thrive. Particularly, under the cliché that - "we are not in normal times" - contracts were awarded without recourse to public procurement laws which heightened corruption risks associated with government's response to COVID-19 pandemic. This consequently thwarted response and recovery efforts. The extracts below confirm this assertion:

You see, corruption in Ghana occurs through procurement. And public officials got the opportunity to engage in corrupt activities with the advent of COVID-19 (Interviewee 9, 2023).

Another informant explained the consequences that:

Politicians are now attributing the suffering of Ghanaians to the COVID-19. But they have forgotten their corrupt behaviors at the height of the pandemic. Now, there is no money to procure the vaccines. Now, we are in debt crisis (Interviewee 2, 2023).

Indeed, the health sector is the most vulnerable to corruption (U4 Anti-Corruption Resource Centre, 2020). We observe that due to a need to combat COVID-19 pandemic, major contracts awarded violated various procurement laws and practices. This confirms the assertion by the rational theorist that politicians during crisis may feel morally justified to bend rules under the guise of national interest, masking self-serving actions as necessary sacrifices. It is also consistent with the literature (Dupuy & Divjak, 2015; Pieterse & Lodge 2015; Acemoglu et al. 2016; Anderson & Beresford, 2016; Rose-Ackerman, 2021; Ostergard, 2021). And poses serious corruption risks since public actors and the private agent might collude to engage in bid-ridding, price gauging and fraud (Rose-Ackerman, 2021; Aristigueta, 2021).

4.3 Delivery of COVID-19 Related Stimulus Packages

Several stimulus packages were implemented to cushion the venerable groups and businesses. However, our findings suggest that the processes involved in the stimulus packages were not transparent. With respect to the free meals provided for the vulnerable groups during the partial lockdown of Greater Accra and Greater Kumasi as well as the hot meals for the final year Junior High students, the exact number of beneficiaries, how caterers were contracted, and the unit cost of food packages are not disclosed. Nevertheless, government officials put out varied accounts on the air waves. For example, On April 13, 2020, Mr. George Ayisi (Communication Director of the National Disaster Management Organization (NADMO) who was in charge of the distribution of food packages disclosed on the Star Fm (Accra-Based radio station) that the government was spending GHS 2,000,000 (approximately US\$350, 000) a day to feed about 400,000 Ghanaians (*Graphic online, April 13, 2020*). Mr. Ayisi further stated that:

"we are spending GHS2 million a day on the hot meals we are providing, and it is not one person alone preparing the meal, but it spread across many people" (Graphic online, April 13, 2020).

The interview granted by the NADMO Communication Director did not only reveal that multiple caterers were contracted, but also, the cost could have been inflated since no official audit was conducted. But the grave concern is that in a country where the healthcare system is at its lowest ebb could be spending this huge amount a day may have adverse implications on the entire healthcare delivery. However, it was captured in the 2020 mid-year budget by the Minister responsible for finance that:

"the support to households, in terms of supply of dry food packs and hot cooked meals cost GHS54.3 million" (Graphic online, 2021).



However, interviewees in this study shared contrary views of the cost incurred on the distribution of hot meals during the three weeks partial lockdown stating that

“the money is outrageous. The number of people who were fed is not known and the unit cost was also not clear. Clearly, people used the COVID-19 pandemic to make money” (Interviewee 7, 2023).

It should be noted that the distribution of the hot meals was not well structured and social distance protocols were rarely observed. Therefore, health experts expressed worry that such critical policy initiatives could potentially spread the virus due to poor execution. Moreover, the provision of soft loans to businesses could also not pass transparency and accountability test. Though a website was created by the National Board for Small Scale Industries (NBSSI) to receive applications, the policy was not only opaque but also was fraught with several challenges, including political patronage and nepotism. An opinion leader who participated in the study explained:

the process was not transparent. Many of our community members applied online and nothing was heard from the NBSSI. Some of them also complained that the officials at the NBSSI requested from them their political party cards. That’s bad” (Interviewee 25, 2023).

Another disclosed:

the processes for businesses to access the soft were opaque. You submit your details online and nothing was heard again” (Interviewee, 2023).

The idea that the distribution of stimulus packages to support business was unnecessarily politicized should be placed in the proper context. Thus, Ghana went for its general election on December 7, 2020 and it is possible that the COVID-19 support packages may have been used by the ruling government to court political support since political patronage is characteristic of Ghana’s party politics (Kopecký, 2011). This is particularly important because the opposition political parties accused the government of distributing the hot meals within the ruling government dominated enclaves (*Graphic online, June 2020*). Unfortunately, several months after receiving COVID-19 donations, loans, and aids from both domestic and international sources, there has not been an independent audit report on how the money was expended. This raises several questions with respect to the sincerity of government in the management of COVID-19 funds. It has led to misinterpretation and distrust among the citizens with negative impact on the response and recovery. For instance, on March 19, 2021, it was reported in the media that the government spent about GHS1.7 billion on the covid-19 pandemic (*Myjoyonline.com, March 19, 2021*). But shortly after, the Ministry of Finance had to issue a press statement indicating that GHS19 billion was spent on the COVID-19 related expenses. However, the deputy minister designated for finance disclosed to PAC that GHS21 billion was spent on COVID-19 (*Citinewsroom.com, June 2 2021*). Indeed, the lack of transparency in the disbursement of COVID-19 donations, aid, and loans eroded public confidence in politicians and also increased citizens’ distrust of government and its institution as already observed in other African countries (Ezeibe et al., 2020; Nkengasong et al., 2020). The above narrative also confirms the study by Rose-Ackerman (2021) which argues that global pandemics offer a fertile ground for governments and businesses to engage in bid-ridding, price gauging, and fraud. The action of the government to engage in patronage with COVID-19 funds is consistent with the assumption of the rational choice theory that political actors like economic actors always act rationally in pursuit of their own self-interest (Anderson 2011: 25)

4.4 Disclosure of Information on COVID-19 Data

Information disclosure serves as a lifeblood of transparency and accountability. In that regard, we analyse the extent to which the government has been transparent in communicating COVID-19 data and other response measures to the public. Despite Ghana’s relatively free speech, it is difficult to ascertain how COVID-19 related data is produced, controlled, and interpreted and how accurately it is relayed to the public. Over 4 years since the emergence of positive cases, reports from the Ghana Health Service about COVID-19 positive, cases, death and recoveries do not necessarily reflect the reality on the ground. There two sources through which Ghana’s cases were recorded: Ghana Health Service website and John Hopkins University Dashboard. Nevertheless, it should be noted that the latter takes live feed from the Ghana Health Service. Like other countries, the government was accused of manipulating COVID-19 data at the initial stage of the pandemic. Therefore, there was lack of public trust in the reporting system which resulted in negative impact on the behavioural responses of the public. For example, on June 16, 2020 “Occupy-Ghana” (a pressure group) released a press statement thus:

“there is cause to suspect that the number of deaths is being massaged. The reported 54 deaths so far cannot be right. For instance, even though 38 deaths have been reported from the Ashanti region alone, less than 20 of those deaths are included in the national count (citinewsroom.com June 16, 2020.

But in response, the Director-General of Ghana Health Service explained:

“We wish to state categorically that Ghana Health Service does not manipulate the data collated from the regions. The reporting on data including deaths and recoveries at the national level goes beyond just

numbers and includes epidemiological and clinical states of the cases. It requires a bit more time to verify and validate”.

An effective transparency and accountability mechanism in health pandemics require that citizens should be well informed on the processes and procedures for generating and communicating information. However, operating an opaque system gives room for speculating and misinterpretation which may affect how citizens comply with health protocols. Almost all our informants agree that the government has not been transparent in the reporting COVID-19 cases. The extract below reflects such sentiments:

“yes, the reporting system was very opaque. Politics won over science. The government wanted to look good before the public” (Interviewee 6, 2023).

Another informant disclosed:

“... the issue of excess deaths was not accounted for... particularly in rural areas where most of the dead were not diagnosed” (Interviewee 10, 2023).

The issue about the “politics of COVID-19” which suggests that the government was manipulating, the figures in order to look good before the citizens needs a more nuanced analysis. Thus, as Ghanaians were preparing for the December 2020 general elections, the success of the ruling government at the polls depended on how well they have managed COVID-19 pandemic. The partisan cues became particularly acute when the biggest opposition party then constituted its COVID-19 management team, suggesting that they were capable of managing the pandemic if they won the elections. Soon after, politicians from the political divide began to spin conflicting and even contentious narratives about the virus, its origin, dangers, cures, and implications to bolster their political chances and popular support. In such politically charged environment, public health concerns could be sidelined. This is analogous to the literature that argues that politicians spin COVID-19 narrative to score political points (Adolph et al., 2021). The opaqueness in the COVID-19 reporting undermines transparency and accountability as citizens were denied the opportunity to know how COVID-19 decisions were made, procedures and criteria used in the reporting (Sommersguter-Reichmann et al., 2018; Vian, 2020; Kohler & Bowra, 2020).

4.5 Undermining Accountability Institutions

It emerged that transparency and accountability during the COVID-19 were further undermined by the forced retirement of the Auditor-General of Ghana and the resignation of the Special Prosecutor. Thus, On June 29, 2020 at the height of the COVID-19 pandemic, a letter from the office of the President directed the General-General to take his accumulated leave of 167 days starting from July 1, 2020. Several appeals from civil society organizations (CSOs) for the President to rescind his decision could not materialize. However, the Auditor-General returned to work on March 3 2021 only to receive another letter from the Office of the President asking him to go on retirement. Similarly, on November 16, 2020, the Special Prosecutor submitted his resignation letter to the President by stating that he had a *“traumatic experience between 20th October 2020 and 2nd November 2020 after releasing a report on corruption risk assessment on “Agyapa” Royalties Limited¹”* (Citinewsroom.com, November 16, 2020).

He stated again:

“the reaction I received for daring to produce the ‘Agyapa’ Royalties Limited transactions anti-corruption report convinces me beyond any reasonable doubt that I was not intended to exercise any independence as the Special Prosecutor in the prevention, investigation, prosecution, and recovery of assets of corruption (Citinewsroom.com, November 2020).

It should be noted that in the global pandemic such as COVID-19, the anti-corruption institutions needed to be strengthened to be able to track corrupt behaviors of public officials. However, since the persons who were leading key anti-corruption state institutions were compelled to resign or go leave – either justifiably or unjustifiably – evokes key questions about the commitment to fight corruption. One of our interviewees explained that:

We have completely lost the fight against corruption. In this COVID-19 time when lots of resources were being deployed rapidly and the procurement process were relaxed, we needed to support anti-corruption institutions to perform (Interviewee 5, 2020).

From the rational choice theorists perspective the urgency of the pandemic provided a fertile ground for the self-interested politician to undermine state institutions in order to exploit the situation for personal gains. Furthermore, the actions of the politicians were, also consistent with the view that lessening controls increases discretionary spending and thus generate more opportunities for malfeasance and corruption (Molina et al., 2016).

¹Agyapa Royalties Limited is a special purpose vehicle created by the government meant to monetize Ghana’s mineral resources. However, a large section of Ghanaians, including CSOs and opposition political parties resisted it on the grounds that the transaction wasn’t in the interest of Ghana.



V. CONCLUSION & RECOMMENDATIONS

5.1 Conclusion

The paper explores contextual realities that were central to transparency, accountability, and corruption risks in the management of COVID-19 pandemic in Ghana. It was observed that because of the urgent need to curtail the spread of the virus, prevent death, and reconstruct livelihoods, there were persistent violations of procurement laws with respect to major contracts awarded during the pandemic. The single sourced companies were not also published on the PPA's website as required by the law for the sake of transparency and accountability. This heightened corruption risks associated with the government's response to COVID-19 pandemic. Thus, in most cases the real faces behind the contracts, the exact number of the beneficiaries of stimulus packages, and the unique cost were not disclosed, leading to misinterpretation as varied figures were bandied on the media landscape. Therefore, the lack of transparency and accountability in the management of COVID-19 donations, aid, and loans undermined public cooperation and compliance to health protocols. The paper argues that promoting transparency and accountability as well as integrity in COVID-19 governance was key to building trust, improving public's compliance with COVID-19 safety protocols, mitigating the spread of the pandemic in Ghana and certainly in other weak institutional context, where corruption drives public mistrust and undermines outcomes of government responses to health crisis.

5.2 Recommendations

Based on these findings, the following recommendations are offered toward post-COVID-19 recovery in Ghana in the midst of weak institutional context. Thus, there is an urgent need for the government of Ghana to constitute an independent body (bipartisan in nature) to conduct forensic audit into all COVID-19 related expenditure, and the report should be made public. Rigorous vetting and the establishment of clear audit trails and setting aside designated units to conduct spot checks and track corrupt practices and the supply of fake medical products. This move will bolster public confidence in the post-COVID recovery. Besides, government and Civil Society Organisation must ensure the promotion of resilient national institutions towards an effective and accountable governance during future global pandemics

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