

Enhanced Integrity Management Framework for Revenue Administrations: A Comparative Analysis

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Abstract

Integrity management is crucial for fostering ethical conduct, accountability, and transparency in public institutions. This paper explores global, regional, and national approaches to integrity management within revenue administrations, with a focus on the Zimbabwe Revenue Authority (ZIMRA). Drawing from international frameworks and ZIMRA's Integrity Promotion Framework, it evaluates policies, strategies, and governance structures critical to mitigating corruption and promoting integrity. The study incorporates lessons from global and regional integrity initiatives, examines best practices from other revenue administrations, and presents actionable recommendations for enhancing integrity frameworks.

Keywords

Integrity Management, Corruption, Revenue Administration, Governance, Anti-Corruption Strategies, Automation, Accountability

1. Introduction

Integrity management is pivotal in fortifying governance structures within revenue administrations. It fosters ethical behavior, enhances accountability, and builds public trust by mitigating corruption risks. This study focuses on ZIMRA's initiatives, evaluating their effectiveness and offering comparisons with global and regional practices. International organizations, such as the International Monetary Fund (IMF), the World Customs Organization (WCO), and the African Tax Administration Forum (ATAF), emphasize the importance of robust integrity frameworks (Transparency International, 2023).

Globally, corruption impedes economic growth and public service delivery.

Revenue administrations, custodians of public funds, are particularly vulnerable to corrupt practices. This study investigates integrity frameworks globally, regionally, and nationally, focusing on ZIMRA's initiatives while drawing comparisons with practices in Kenya, Rwanda, South Africa, and other jurisdictions.

1.1. Background to the Study

Corruption poses a significant threat to revenue administrations worldwide. The mismanagement of public funds and unethical practices within these institutions undermine economic development and public confidence. In Zimbabwe, the Zimbabwe Revenue Authority (ZIMRA) has adopted multiple initiatives to combat corruption and enhance operational transparency. However, challenges remain in fully aligning these measures with global best practices. By contextualizing ZIMRA's efforts within a broader international framework, this study seeks to identify areas of improvement and success.

The Zimbabwe Revenue Authority (ZIMRA) made significant effort to adopt international best practices in designing its current Integrity Management Plan. This initiative supports nations in fulfilling their commitments under the Universal Declaration of Human Rights, the United Nations Convention Against Corruption (UNCAC), Agenda 2030, and the Sustainable Development Goals (SDGs), with particular emphasis on SDG 16, which promotes peace, justice, and strong institutions. This alignment underscores ZIMRA's dedication to implementing globally recognized principles while contributing to the advancement of regional and international governance objectives.

The Framework was piloted and validated by UNDP in cooperation with Fiji Independent Commission Against Corruption (FICAC) and it follows the four stages as follows:

Stage 1. Diagnosis and self-assessment—this step asks: What is the health of integrity and ethics in ZIMRA? It allows ZIMRA to assess the state of integrity and ethics in their organization (or department or unit) via two surveys. The self-assessment helps to set a baseline and identify strengths and weaknesses.

Stage 2. Workshop survey results—this step asks: What are the results and what do they mean? This step helps ZIMRA to identify primary areas for improvement, potential risks and challenges, and considerations for capacity building.

Stage 3. Management of improvement process—this step asks: How can ZIMRA manage change to support integrity and ethics? This step involves developing an improvement plan.

Stage 4. Evaluation plan—this step asks: How can ZIMRA measure the success of changes that support integrity and ethics? This step helps to assess progress and prioritize other areas of improvement for the next cycle.

The stages outlined above were followed by ZIMRA when they developed the current integrity management framework.

1.2. Problem Statement

Despite notable efforts by ZIMRA to combat corruption through policies, auto-

mation, and stakeholder engagement, the prevalence of unethical practices continues to undermine revenue collection and public trust. Challenges such as resource constraints, technological gaps, and limited public awareness exacerbate the issue, necessitating a comprehensive evaluation of existing frameworks.

1.3. Purpose of the Study

The purpose of this study is to evaluate the effectiveness of integrity management frameworks within revenue administrations, focusing on ZIMRA, and to compare these frameworks with international and regional best practices. The findings aim to provide actionable recommendations to enhance transparency, accountability, and ethical conduct.

1.4. Specific Objectives

- 1) To assess ZIMRA's current integrity management strategies.
- 2) To compare ZIMRA's initiatives with global and regional frameworks.
- 3) To identify challenges in implementing integrity measures within ZIMRA.
- 4) To propose evidence-based recommendations for strengthening integrity management in revenue administrations.

2. Methods

This research adopts a qualitative methodology, utilizing content analysis of policy documents, integrity frameworks, and case studies from global and regional and Zimbabwe institutions. Comparative analysis highlights universal challenges and best practices. Key sources include:

- ZIMRA Integrity Promotion Framework (Zimbabwe Revenue Authority, 2023).
- Money Laundering and Proceeds of Crime Amendment Bill (2019).
- Transparency International reports (2023).
- IMF's Fiscal Transparency Code (International Monetary Fund, 2023).
- World Customs Organization's Revised Arusha Declaration (World Customs Organization, 2023).
- Reports from Kenya Revenue Authority (2023) and Rwanda Revenue Authority (2023).

To enhance the robustness of the study, data triangulation techniques were applied to validate findings. Peer-reviewed literature was reviewed to provide empirical evidence for policy effectiveness and align the study with scholarly standards.

3. Results

3.1. Global Integrity Management Frameworks

IMF: The IMF promotes fiscal transparency through governance guidelines and capacity-building initiatives. Its Fiscal Transparency Code is widely regarded as a cornerstone for enhancing accountability and reducing corruption risks. Member countries are encouraged to adopt open budgeting practices and regularly publish fiscal reports to maintain public trust.

WCO: The Revised Arusha Declaration emphasizes risk management, ethics training, and procedural automation. Customs administrations worldwide have adopted these principles to streamline operations and minimize opportunities for corrupt practices. For instance, automated customs clearance systems like ASYCUDA have been implemented in over 90 countries to enhance efficiency.

ATAF: Provides anti-corruption guidelines and fosters peer learning among African tax administrations. ATAF's collaborative platforms facilitate the sharing of best practices, such as the adoption of digital tax systems to increase transparency and reduce manual errors.

3.2. Regional Approaches Sadc

Implements anti-corruption training for customs officials and harmonizes policies across member states. Key initiatives include the development of a regional anti-corruption database to track and address corruption trends in tax and customs administrations (Southern African Development Community, 2023).

African Union (AU): Agenda 2063 includes governance goals aimed at improving institutional integrity. Specific targets include reducing corruption perception indices and increasing the number of whistle-blower protection mechanisms across member states (African Union, 2023).

ECOWAS: Focuses on strengthening anti-corruption commissions and promoting community-level engagement. ECOWAS has implemented cross-border initiatives to address tax evasion and smuggling, fostering greater collaboration among its member countries (Economic Community of West African States, 2023).

3.3. Zimbabwe's Effort on Integrity Management

3.3.1. Unexplained Wealth Orders

1) Introduction

Unexplained Wealth Orders (UWOs) have emerged as a potent legal instrument in Zimbabwe's ongoing battle against corruption, money laundering, and illicit financial activities. Introduced through the Money Laundering and Proceeds of Crime Amendment Bill in 2019, UWOs empower authorities to require individuals to account for the origins of their wealth, particularly when it appears disproportionate to their known income sources (Global Investigations Review, 2019).

2) Legal Framework and Implementation

The legislative foundation for UWOs in Zimbabwe is encapsulated in Section 37B of the Money Laundering and Proceeds of Crime Amendment Bill. This provision authorizes the High Court to issue an unexplained wealth order upon an ex parte application by an enforcement authority, such as the Zimbabwe Revenue Authority (ZIMRA) or the National Prosecuting Authority (NPA). The order mandates the respondent to provide a statement detailing the nature and extent of their interest in the specified property and to explain how it was acquired, including the means by which any associated costs were met (Veritas Zimbabwe, 2019).

A distinctive feature of UWOs is the reversal of the burden of proof. Unlike

traditional forfeiture laws, where the state must establish a connection between the property and criminal activity, UWOs require the individual to demonstrate the lawful origin of their assets. Failure to provide a satisfactory explanation can lead to the presumption that the property is tainted, potentially resulting in its forfeiture (Sunday Mail, 2020).

3) Objectives and Rationale

The primary objective of UWOs is to disrupt the accumulation and enjoyment of wealth derived from unlawful activities. By compelling individuals to justify their assets, the state aims to combat financial crimes without the necessity of securing a criminal conviction. This approach is particularly effective in cases where direct evidence of criminal conduct is elusive, yet the individual's lifestyle and assets are incongruent with their legitimate income (Sunday Mail, 2020).

The introduction of UWOs in Zimbabwe signifies a robust commitment to eradicating corruption, which has had profound social and economic repercussions. By adopting this legal mechanism, Zimbabwe aligns itself with other jurisdictions, such as Australia, Colombia, and Ireland, that have implemented similar measures to enhance asset recovery and deter financial crimes (Sunday Mail, 2020).

4) Case Studies and Practical Application

While specific case studies in Zimbabwe are still emerging, the legal framework has been actively utilized. For instance, in the case of *Chibage and Another v. Prosecutor-General and 3 Others*, the High Court granted an unexplained wealth order accompanied by an interim freezing order. This action underscores the judiciary's readiness to employ UWOs in scrutinizing and restraining suspicious assets pending further investigation (ZimLII, 2023).

Additionally, the Zimbabwe Anti-Corruption Commission (ZACC) has initiated audits targeting affluent individuals whose wealth appears inconsistent with their known income. These audits are part of a broader strategy to identify and seize assets acquired through illicit means, reinforcing the practical application of UWOs in the country's anti-corruption efforts (BBC News, 2020).

5) Challenges and Considerations

Despite their potential, the implementation of UWOs is not without challenges. Concerns have been raised regarding the potential infringement of property rights and the presumption of innocence. Critics argue that reversing the burden of proof may conflict with constitutional protections, necessitating careful judicial oversight to balance effective law enforcement with individual rights (NewsDay Zimbabwe, 2021).

Moreover, the effectiveness of UWOs depends on the capacity and integrity of enforcement agencies. Adequate training, resources, and a commitment to impartial application are essential to prevent misuse and to ensure that UWOs serve their intended purpose of combating corruption and financial crimes (NewsDay Zimbabwe, 2021).

6) Conclusion

The introduction of Unexplained Wealth Orders in Zimbabwe represents a sig-

nificant advancement in the nation's legal arsenal against corruption and illicit financial activities. By compelling individuals to account for their wealth, UWOs aim to disrupt the enjoyment of assets obtained through unlawful means. While challenges remain in their implementation, the commitment to utilizing UWOs reflects Zimbabwe's determination to enhance transparency, uphold the rule of law, and foster economic integrity.

3.3.2. Introduction of the Zimbabwe Anti-Corruption Commission

Additional efforts in Zimbabwe include the implementation of the National Anti-Corruption Strategy (NACS) spearheaded by the Zimbabwe Anti-Corruption Commission (ZACC). This strategy emphasizes multi-stakeholder collaboration, institutional capacity building, and the integration of anti-corruption curricula in education systems. Studies such as [Mlambo et al. \(2021\)](#) highlight the positive impact of public-private partnerships in reinforcing ZIMRA's initiatives, particularly in areas like customs management and audit processes.

The role of civil society and media in Zimbabwe has also been pivotal. Research by [Chiweshe \(2022\)](#) underscores how watchdog organizations and investigative journalism have exposed corruption, leading to policy reforms and heightened public awareness. Furthermore, the [Transparency International Zimbabwe \(TIZ\) 2023](#) report elaborates on the importance of strengthening whistle-blower protections to enhance the reporting mechanisms utilized by ZIMRA.

Studies like [Nkomo and Musingafi \(2021\)](#) further highlight the success of automated revenue collection systems in reducing corruption, particularly in urban councils in Zimbabwe. Similarly, a report by [Kaseke \(2022\)](#) details the impact of training programs on ethical governance practices in public institutions, including ZIMRA.

Additional research by [Dube and Nyamazana \(2023\)](#) explores the effectiveness of performance-based incentives in enhancing employee accountability within ZIMRA. [Mhizha \(2022\)](#) examines the role of ICT in streamlining tax administration, highlighting its contribution to increased revenue transparency. [Moyo et al. \(2023\)](#) discuss the intersection of cultural norms and anti-corruption frameworks in Zimbabwean public institutions. A case study by [Chikukwa \(2022\)](#) evaluates the practical outcomes of whistle-blower programs in detecting and addressing fraudulent activities. Lastly, [Gono and Tafirenyika \(2023\)](#) analyze the integration of international anti-corruption benchmarks into local revenue frameworks, offering insights into their adaptability and effectiveness.

3.3.3. Introduction of Integrity Committees in Both Public and Private Sectors

In Zimbabwe, the establishment of Integrity Committees within both public and private sectors represents a strategic initiative to combat corruption and promote ethical conduct. These committees are internal mechanisms designed to oversee and enforce integrity standards, ensuring transparency and accountability within organizations.

1) Establishment and Purpose

Integrity Committees are tasked with spearheading anti-corruption initiatives, promoting good corporate governance, and fostering an ethical organizational culture. Their responsibilities include monitoring compliance with ethical standards, identifying potential corruption risks, and implementing preventive measures. By embedding these committees within institutions, Zimbabwe aims to create a proactive approach to integrity management, reducing reliance on external oversight (*The Chronicle*, 2022).

2) Implementation in the Public Sector

The Zimbabwe Anti-Corruption Commission (ZACC) has been instrumental in promoting the formation of Integrity Committees across various public entities. As of 2022, 114 state-owned enterprises had established such committees, with plans to increase this number to 200 by the end of the year. Additionally, approximately 1800 public officials have signed integrity pledges, committing to uphold ethical standards and combat corruption within their respective institutions (*The Sunday Mail*, 2022).

3) Adoption in the Private Sector

While the initiative has seen significant uptake in the public sector, the private sector's engagement is also crucial. Private organizations are encouraged to establish Integrity Committees to ensure compliance with ethical business practices and to contribute to the national anti-corruption agenda. The integration of these committees within private enterprises is expected to enhance corporate governance and build public trust in business operations.

4) Challenges and Considerations

Despite the progress, challenges remain in the effective implementation of Integrity Committees. These include ensuring adequate training for committee members, securing commitment from top management, and fostering a culture that supports ethical behavior. Addressing these challenges is essential to maximize the effectiveness of Integrity Committees in both sectors.

5) Conclusion

The introduction of Integrity Committees in Zimbabwe's public and private sectors signifies a proactive approach to integrity management. By institutionalizing ethical oversight, these committees play a pivotal role in preventing corruption and promoting transparency, thereby contributing to the broader goal of building a corruption-free society.

3.4. Zimra's Integrity Promotion Framework

ZIMRA has been at the forefront of combating corruption and promoting integrity through a combination of policies, automation, and stakeholder engagement. Key initiatives include:

- **Recruitment Policies:**

Stringent recruitment measures, including psychometric testing and extensive vetting, ensure the hiring of individuals with high integrity. These tests assess can-

didates' personality traits and compatibility with ethical standards.

- **Asset Declaration Policy:**

Employees are required to declare all assets, with periodic updates to monitor compliance. This practice helps prevent illicit enrichment and ensures transparency within the organization.

- **Gifts and Benefits Policy:**

The policy prohibits employees from accepting gifts or benefits that could compromise their impartiality. Regular training sessions reinforce adherence to this policy.

- **Automation Initiatives:**

Systems like ASYCUDA and ECTS reduce corruption by minimizing human intervention. Additional measures, such as the use of drones and CCTV at border posts, enhance surveillance and ensure compliance.

- **Whistle-blower Policies:**

Ensure staff accountability and encourage ethical reporting mechanisms. ZIMRA's whistle-blower hotline has been instrumental in uncovering fraudulent activities, resulting in several high-profile prosecutions.

- **Integrity Awareness Campaigns:**

Programs like #IAMForZero promote a culture of zero tolerance for corruption among employees and the public.

- **Lifestyle Audits:**

Conducted to ensure employees live within their means. Between 2020 and 2023, 47 lifestyle audits were completed, revealing significant non-compliance in 10 cases, leading to asset forfeiture and legal action. State vs. Nyatoti (2020) Case is a classical success story for the lifestyle audits. The landmark case illustrates ZIMRA's zero-tolerance approach to corruption. A suspicious lifestyle by a Zimra employee Nyatoti led to a Zimra lifestyle audit. Nyatoti, failed to explain the source of the wealth he had quickly amassed and the courts ordered forfeiture of a house and a vehicle which the court categorised as tainted assets. This case set a precedent for accountability and demonstrated the efficacy of ZIMRA's lifestyle audits and internal investigative frameworks.

- **Corruption Risk Assessments (CRA):**

From 2020 to 2023, ZIMRA conducted 11 risk assessments, identifying corruption hotspots and implementing mitigatory measures. These assessments have been instrumental in improving operational processes.

- **Anti-Corruption Campaigns:**

Initiatives such as the #IAMForZero campaign have raised public awareness through agricultural shows, media publications, and interactive engagements. Over 200 radio and television publications, alongside 97 print media articles, have bolstered the campaign's reach.

- **Capacity Building:**

Between 2021 and 2023, ZIMRA trained 991 employees on integrity and ethics, significantly improving awareness of corruption consequences and preventive

strategies. Additionally, ZIMRA has recovered assets worth millions through its corruption investigations. For example, a customs officer implicated in undervaluing imported goods was prosecuted, leading to the recovery of assets worth millions of dollars. Another high-profile case involved the prosecution of officials linked to VAT refund fraud, resulting in asset recovery exceeding ZWL\$255 million which translated to around USD 400,000. These cases highlight ZIMRA's determination to hold individuals accountable while reclaiming illicitly obtained wealth.

- **Maiden Integrity Committees:**

ZIMRA's inaugural integrity report highlighted significant milestones, including. Being the first parastatal in Zimbabwe to establish both the Board Integrity Committee and Management Integrity Committee to systematically address corruption ZIMRA is demonstrating commitment to decisively deal with corruption. The dedicated Management Integrity Committee oversee development and implementation of anti-corruption strategies and monitor processes. The Committee also develops and updates the ZIMRA's Integrity Action Plan which outlines specific objectives, such as conducting regular corruption risk assessments and revising the organizational code of ethics.

The two Integrity Committees launched a Corruption Diagnostic Assessment Tool (CDAT), which measures efforts done by the Authority to reduce corruption and also identify key areas for improvement.

- **Targeted Investigations:**

The Authority conducted target investigations around the revenue collection cycle and this resulted in the recovery of lost revenue amounting to over ZWL\$4 billion between 2020 and 2023.

3.5. Best Practices from Other Revenue Administrations

- **Kenya Revenue Authority (KRA):**

The KRA has successfully implemented block chain technology to enhance transparency in tax collection. Its Integrated Customs Management System (iCMS) streamlines operations and minimizes opportunities for corruption.

- **Rwanda Revenue Authority (RRA):**

The RRA has adopted electronic tax systems that have significantly reduced tax evasion. Their taxpayer education programs ensure compliance and build public trust.

- **South African Revenue Service (SARS):**

SARS employs a sophisticated lifestyle audit mechanism to monitor staff and taxpayers. Regular integrity training and public engagement campaigns reinforce their zero-tolerance policy toward corruption (South African Revenue Service, 2023).

4. Discussion

4.1. Comparative Analysis

Global frameworks align with ZIMRA's initiatives, particularly automation and

risk management. However, challenges persist, including resource constraints and resistance to change. For instance, while automated systems reduce corruption risks, they require significant investment in technology and training. Developing countries often face challenges in sustaining these systems due to limited budgets.

4.2. Lessons Learned

4.2.1. Leadership Commitment

Leadership commitment and employee training are critical. Studies from Transparency International indicate that organizations with strong ethical leadership are more likely to sustain integrity initiatives. ZIMRA's management has consistently prioritized integrity, fostering a culture of accountability.

4.2.2. Technological Investment

Automation, such as the ASYCUDA and ECTS systems, has minimized human intervention, reducing opportunities for corruption. Automation reduces corruption opportunities but requires substantial investment. Countries like Rwanda and Kenya have demonstrated success in leveraging technology to improve tax compliance and transparency.

ZIMRA's notable success is the introduction of the Electronic Cargo Tracking System (ECTS), which drastically reduced cases of cargo diversions and smuggling. Coupled with drone surveillance and CCTV at border posts, these technologies have enhanced operational transparency and efficiency.

4.2.3. Community Engagement Is Essential

Regional initiatives show that involving local stakeholders in monitoring processes enhances trust and accountability. Within ZIMRA, public participation in anti-corruption campaigns has heightened awareness and collaboration.

4.3. Recommendations

- **Policy Harmonization:**

Collaborate with regional bodies to align integrity policies and share resources for effective implementation.

- **Enhanced Technology Use:**

Implement AI-driven monitoring tools to detect anomalies in real time and expand the use of blockchain for transaction monitoring to prevent fraud and increase transparency.

- **Enhance Prosecution Collaboration:**

Work closely with judicial bodies to improve case turnaround times and conviction rates.

- **Capacity Building:**

Revenue administrations should invest in continuous training programs for their staff, focusing on ethics, governance, and anti-corruption measures.

- **Expand Whistle-Blower Protections:**

Strengthen platforms to encourage reporting while safeguarding informants.

- **Public Engagement:**

Strengthen public awareness campaigns to foster a collective stand against corruption.

5. Conclusion

Integrity management is vital for enhancing governance in revenue administrations. Strategies such as integrity management units within revenue administration, automation, lifestyle audits, whistle-blower policy, asset declaration, structured recruitment and selection programs, and training and development policies have proven effective in combating corruption. Lessons from global and regional practices underscore the need for sustained leadership commitment and resource allocation. Aligning national initiatives with international frameworks will ensure long-term success in promoting ethical governance.

ZIMRA's integrity initiatives serve as a benchmark for revenue administrations. By aligning national strategies with international frameworks and adopting innovative technologies, ZIMRA has effectively mitigated corruption and enhanced public trust. Cases like State vs. Nyatoti and successes highlighted in the various ZIMRA integrity reports underscore the importance of sustained commitment and strategic investments in ethical governance.

Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

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