



Internal controls and illegal wildlife trade: A systemic approach to corruption prevention and law enforcement integrity

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Key takeaways

- » Agencies tasked with protecting wildlife and the environment **must effectively reduce integrity risks, among others, in order to achieve their objectives.**
- » Robust internal controls contribute to these objectives by **identifying gaps in performance and opportunities to improve, enabling oversight, and fostering accountability.**
- » Even in countries where internal controls are used to address a range of technical accounting and budgetary issues, these potentially effective approaches are not always applied to wildlife-related corruption or even wildlife and natural resource management generally. **Conservation or anti-corruption partners can help government institutions strengthen their systems of internal controls,** building on procedures that already exist.

Why internal controls? Addressing corruption, achieving objectives

A well-designed system of internal controls can discourage corrupt behavior. For example, knowing that valuable physical evidence (e.g., ivory or pangolin scales) is inventoried, kept under lock and key, and carefully accounted for could discourage an employee from theft. Strong controls can also provide protection to those who want to act with integrity. An effective system for anonymous whistleblowing provides a way for an ethical employee to report a corrupt act and may cause a potential bad actor to think twice before soliciting a bribe.

By bringing a strategic and holistic approach to developing, implementing, evaluating, and improving critical processes in illegal wildlife trade (IWT) enforcement, internal controls can enhance the functioning of the system as a whole (Batts 2022). Well-designed and implemented systems of internal control can also help mitigate other important risks to wildlife and natural resources