



RESEARCH ARTICLE

Managing (out) corruption in NGOs: A case study from the Bangladesh delta

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Abstract

Corruption is one of the most destructive and pervasive wicked problems, present in commercial enterprises, governmental agencies and Non-Government Organisations (NGOs). The reduction of corruption is prominent amongst the United Nation's Sustainable Development Goals, but research on corruption in the context of NGOs in developing countries is scarce, particularly relating to the identification and management of corruption in this context. This paper adds new insights to this under-researched field by providing a rich description of a single, longitudinal ethnographic case study of one NGO in Bangladesh, which has successfully identified and managed (out) complex, entrenched corruption through a simple sustainable intervention: expanding and improving information channels for stakeholders.

Keywords: corruption; transparency; Non-Government Organisations; developing countries; Sustainable Development Goals; ethnographic case study

Introduction

Corruption is considered one of the most destructive, unresolved and pervasive global problems (Chang & Chu, 2006). It operates to interfere with both macro- and micro-organisational function, with scholars focusing on the impact of corruption on the credibility and efficiency of state or sub-state institutions, reducing willingness to invest (e.g., Campos, Lien, & Pradhan, 1999; Grabova, 2014), and constraining trade (Thede & Gustafson, 2012). Outside the 'purely' economic arena, corruption erodes social capital (Bjørnskov, 2003), entrenches inequality (Gupta, Davoodi, & Alonso-Terme, 2002) and acts as a barrier to poverty reduction (Jain, 2001). The United Nation's Sustainable Development Goals (SDGs) have been developed to address these and other global challenges, and it is argued that reducing corruption is a crucial predecessor to achieving the SDGs (Ferreira Rubio & Andvig, 2019; UN General Assembly, 2015) due to the degree to which corruption impedes the efficiency of solutions. This makes research into corruption, particularly approaches to reduce or eliminate it, highly relevant to global progress in achieving the SDGs.

Most research is focused on corruption in the public sector, with the solution, not surprisingly, generally expressed in terms of improved governance. Indeed, common definitions of corruption place the powerful actor in the corrupt relationship in the role of a public official, for example, 'the abuse of public office for private gain' (World Bank, 2017) but more broadly it is linked to the exercise of power (Husted, 1999), or as Ashforth, Gioia, Robinson, and Trevino (2008) put it, 'the illicit use of one's position of power for perceived personal or collective gain' (p. 671).

Outside of the government sector, research on corruption in the organisational context focuses on commercial enterprises, with few studies exploring how corruption plays out in the voluntary

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and charitable sector, specifically in the Non-Government Organisation (NGO) space. NGOs are typically defined as organisations that operate independently of any government, generally aim to address environmental or social issues and do not repatriate their profits; NGOs receive funds from various sources, including individual and corporate donors, and governments (Carr & Outhwaite, 2011). They form a substantial share of the economy, particularly in developing countries but lack mature structures of institutional oversight and scrutiny frequently present in the government sector.

Given these idiosyncrasies, combined with the clear importance of NGOs, especially in the developing country context, it is crucial to better understand and subsequently address the issue of corruption in NGOs. It is the purpose of this paper to add new insights to this currently under-researched field by providing in-depth, rich descriptive case evidence of a Bangladeshi NGO, which has identified, pro-actively addressed and successfully dramatically reduced, if not eliminated, corruption in its own organisation. There is a small existing literature examining NGO corruption in Bangladesh but the literature tends to have a broad scale descriptive slant, deliberately eschewing engagement with the particular case (e.g., Karim, 2011). This paper takes a different approach, revealing the ‘underside’ of the problem, and also demonstrates the ‘talking with’ rather than ‘talking to’ approach that Jabri (2017) suggests will lead to the building of a narrative that both sides of a ‘multi-styled, multi-texted and multi-voiced’ change management process can share (p. xv). It also adds to Byars’ Corruption Triangle theory (Byars, 2009), looking at what occurs when one of the three ‘sides’ of the triangle, opportunity, is interfered with indirectly. The paper first outlines the literature on the wicked problem of corruption in the NGO context. Subsequently, it offers a rich description of a single ethnographic case study, highlighting the processes of identifying and managing (out) corruption in one specific NGO. Finally, the paper provides a discussion of said processes, before concluding with some insights for further research and NGOs.

Literature Review

Corruption and SDGs

As research into corruption has matured, the initial focus on bribing of public officials has expanded, and corruption is now explored as a complex, multifaceted and culturally dependent concept, which consists of various diverse activities, including altering financial documents, fraud, bribery, discrimination and exaggerating expenses (Zyglidopoulos, Hirsch, Martin de Holan, & Phillips, 2017).

Corruption is thus becoming increasingly understood as ‘wicked’ in ways that were first explicated in Rittel and Webber’s (1973) classic work. The term ‘wicked problem’ is sometimes itself corrupted to mean merely ‘substantial’, and corruption certainly reaches that criterion with a relatively recent World Bank analysis putting the amount paid in bribes by individuals and organisations at \$1 trillion, or around 5% of global GDP (Healy & Serafeim, 2015). In terms of importance, corruption can be seen to be a salient threat to achieving universal improvement in economy, society and environment across the globe. The United Nations SDGs, a suite of 17 high-level goals and 169 corresponding targets, which all United Nations Member States adopted in 2015, articulate an ubiquitous plan towards such an improved future (UN General Assembly, 2015). In particular ‘Goal 16: Peace, justice and strong institutions’ specifically seeks to ‘substantially reduce corruption and bribery in all their forms’ (UN General Assembly, 2015). Although this explicit inclusion of corruption reduction in the SDGs already demonstrates the importance of minimising corruption on a global scale, a recent article published by the World Economic Forum (Ferreira Rubio & Andvig, 2019) argues that corruption poses a much more significant threat to economic, social and environmental improvements:

Corruption has the potential to undermine the successful implementation of all 17 goals. Without meaningful action against corruption, progress towards the other goals is likely to be extremely limited, hampering economic growth, increasing inequality and inhibiting prosperity.

Thus, corruption is a ‘meta-problem’, interfering pervasively with solutions to other problems. As Sabet (2012) also notes, corruption is in practice much more than just a ‘significant’ or ‘important’ social challenge. It is a classic ‘wicked problem’ in that it is difficult to define, and so embedded in the systems in which it is found that it is difficult to remove without fundamentally altering those systems. It is this complexity as much as its scale of impact, and potential threat to the achievement of the SDGs, that makes corruption particularly worthy of study as a wicked problem. Tackling it, as Sabet (2012) and Zyglidopoulos et al. (2017) argue, requires that we first understand it, and understand it in context. The context of this paper is the voluntary and charitable sector, specifically the NGO. NGOs operate in different institutional contexts and with different purposes and motivations than commercial enterprises or governmental agencies – therefore, it is crucial to investigate corruption in the NGO context.

Corruption and NGOs

Troublingly, the extant body of literature largely assumes that NGOs act as a counter to corruption in government or more broadly (Ivanov, 2007). It sees corruption as involving just two principal actors, the government and the private sector with civil society positioned as the victim, rather than a causal component in the corruption eco-system. Meny (2009), for example, argues that the current ‘outburst of corruption’ is fundamentally a violation of a distinction between public and private interests (p. xvi). This assumption that NGOs and civil society act as a disinfectant in relation to corruption can be a useful one, with Smith (2010) arguing that the assumption has led, in some cases, to a shift in ideals and expectations. In the Bangladeshi context, Khair (2018), for example, refers to the ‘rise of non-state actors in the fight against corruption’ (p. 117). Corruption, however, is endogenous to many countries heavily reliant on NGO activities and foreign aid and may indeed *fuel* corruption in nations with poor governance (Blackburn & Forgues-Puccio, 2011). This paper argues that understanding the role of NGOs as active *actors* in corruption also deserves scholarly attention. This paper thus focuses on the occurrence and management of corruption within NGOs, a phenomenon that the literature largely ignores.

Zero-tolerance of corruption (sponsored by World Bank positioning in the 1990s) may have had an unintended consequence of driving corruption ‘down’ to civil society (by which we simply mean society beyond the public or corporate sector), where the most disadvantaged are directly targeted. In the 1990s it was not uncommon for both the corporate and political spheres to explicitly as well as tacitly accept that corruption was literally the price of doing business in zones where corruption had taken hold (Ivanov, 2007). However, expressions of ‘zero tolerance’ are now not infrequently used by highly corrupt regimes to project a sense of ‘toughness’ on graft that is not reflected in reality (Trivunovic, Johnson, & Mathisen, 2011). This can lead to practices that may disincentivise open discussion of corruption risk, and push the visible ‘dirty work’ of corruption out of government into the non-government sector. Investigations of anti-corruption policies versus on-ground inspection commonly show a serious mismatch between theory and practice. Cooksey (2002) notes that there are ‘perverse incentives’ in zero tolerance, focusing on aid dependency. That is, the whole recipient society – both the corrupt and non-corrupt – is in an uneasy dependency relationship with donor countries.

Investigations into corruption in NGOs are hampered by the reluctance of either NGO management or host nation governments to fully acknowledge the existence of the problem, for fear of damaging reputation with donors. Nevertheless, whistle-blowers play a crucial role in exposing malpractice or misconduct (Schultz & Harutyunyan, 2015). Rothschild and Miethe’s (1999)

influential work forms the backdrop to this study, with their work based on substantial multifaceted national north American data showing that the whistle-blower is impacted by the 'moral and ethical climate of the organization' (p. 117). They note that there are much higher rates of whistleblowing in public than private institutions in the United States, with sector alone (rather than characteristics such as differing ethical standards) explaining the difference. They found sectoral differences about employee perception of their 'parent' organisation's moral character and a relatively high willingness to report corruption within the ranks of the US non-profit sector. But does this willingness translate not only to NGOs, but specifically also to NGOs in a developing world context?

The NGO sector in Bangladesh

There are few reliable overviews of the NGO sector in Bangladesh, with one of the most recent being the World Bank-led study by Gauri and Galef (2005), who note that the key characteristics of the sector are its broad scale (their survey notes around 7,000 but analyses that include entities such as cultural and sporting groups swells the number over 20,000) and narrow scope (with credit/microcredit services being the key focus). The number registered with the NGO Bureau as of 2016 was just 2,495 (Singh, 2016). There is also a high degree of organisational homogeneity in the ranks of Bangladeshi NGOs. Most boast a central headquarters (typically in the capital Dhaka) at the hub of a series of branch 'spokes' or field offices, and most have more than one focus of operation (i.e., service or product). Relatively few operate from headquarters in country areas. The current case study is an exception in these regards as it focused on a single service (primary education) and headquartered in one of the most remote regional locations. There is also an increasing homogeneity in the focus of NGOs, with Lewis (2017) noting that the sector has shifted from a campaigning advocacy to a relatively more neutral if not compliant role, focusing on service and credit. Micro-credit, in particular, is a rapidly growing sector, and has attracted criticism as an engine of grassroots corruption (Karim, 2011), due to the proliferation of unsecured high interest loans to financially illiterate borrowers.

There have been a large number of case studies and analyses conducted on Bangladeshi NGOs (Gauri & Galef, 2005) however few focused on corruption. An exception is Azim and Kluvers' (2019) study of probably Bangladesh's most famous NGO, the Grameen Bank. Their work is a cross-sectional study that documents the bank's triumph in preventing corruption from taking hold, rather than, as in the current case, an analysis of how existing corruption was overcome. Mahmud and Prowse (2012) provide one of the few insights into rural NGO corruption, with a survey and focus group study of pre- and post-disaster interventions and their impact on citizenry. Their analysis shows the pervasiveness of impact as well as the structural inequities perpetuated by corruption. Access to both warnings about an impending cyclone, and to shelters varied by wealth, suggesting the well-resourced cyclone warning system had been undermined by corruption.

Corruption prevention

Corruption is considered the norm in many countries and is thus ingrained in the population's inherent behaviour (Sims, Gong, & Ruppel, 2012). Corruption has become embedded in organisations and behaviour of individuals within organisations in countries such as Bangladesh, which regularly features amongst the world's most corrupt countries, according to the Corruption Perceptions Index (Transparency International, 2018). Thus, a combination of national and organisational level measures is required to reduce or eradicate corruption (Luo, 2005). Some researchers argue that corruption, if highly embedded in organisations, is difficult to stop and instead, corruption should be addressed through prevention (Ashforth & Anand, 2003). However, in situations such as the one outlined in this paper, the damage has been done in

that corruption has already taken hold of the organisation, so that the only option is to stop the current level of corruption *and* at the same time to start implementing corruption prevention measures for the future.

Given that the focus of this paper is on one single NGO, any broader, nation-wide attempts at addressing corruption in Bangladeshi culture as a whole are not discussed. Instead, the paper focuses on the organisational fight against corruption, which is equally crucial to addressing the wicked problem of corruption (Azim & Kluvers, 2019). According to the Corruption Triangle theory (Byars, 2009), three elements are required for corruption to occur: motivation to commit a corrupt act; rationalisation (the person committing the corrupt act makes – in their own mind – the rational decision to commit the act) and opportunity to act corruptly. As soon as one of these elements is removed from the triangle, corruption is prevented or disturbed – organisations can therefore use this framework to facilitate the development of an organisational environment that deters and prevents corruption. However, organisations may find it very difficult to control motivation and rationalisation as it is impossible to fully establish individuals' motivations (even thorough recruitment processes may not fully reveal motives) or to control their thoughts and underlying reasoning. This leaves the final element of the triangle, opportunity, which organisations can control to a significant extent (Azim, Sheng, & Barut, 2017; Miller, 2010).

Hence, to prevent corruption, organisations need to establish an environment where opportunities for corrupt acts are few and far between (Luo, 2005; Miller, 2010), thus institutionalising anti-corruption (Azim & Kluvers, 2019). To achieve such an anti-corruption environment, Misangyi, Weaver, and Elms (2008) refer to an aligned interplay of anti-corruption institutional logic, resources and social actors. The former broadly refers to the establishment of an anti-corruption organisational culture that encourages and rewards non-corrupt behaviour patterns and practices; this notion is widely supported in the corruption literature (Azim & Kluvers, 2019). Resources include the various forms of financial and non-financial capital that reside within organisations and individuals (Barney, 2000; Barney, Wright, & Ketchen, 2001) and they are the foundations of institutional logics (Misangyi, Weaver, & Elms, 2008); resources may include organisational systems, such as the processes of investigating and (fairly) prosecuting corrupt behaviour, information (Azim & Kluvers, 2019), access to networks and individuals' education (Misangyi, Weaver, & Elms, 2008). Social actors are the individuals and collectives who interact with one another, utilise various resources and operate within their institutional logics. Some social actors will seek to retain the corrupt status quo, and the literature suggests that they may need to be replaced for an anti-corruption environment to take hold. On the other hand, there are social actors who are keen to promote the establishment of a new, anti-corruption, logic – those who actively work towards this change and have the necessary resources to institute it, are referred to as 'institutional entrepreneurs' (Misangyi, Weaver, & Elms, 2008).

As previously mentioned, the literature about corruption in NGOs is limited; as such, examples of NGO attempts to break the Corruption Triangle by establishing an anti-corruption environment are non-existent, thus making it unclear whether this approach is fully suitable for the NGO context. Nonetheless, the scarce literature about corruption in NGOs provides a variety of toolkits, which outline various roles that NGOs can play in fighting corruption, and various strategies/tactics that NGOs can follow in their attempt to combat corruption more broadly. Carr and Outhwaite (2011) summarise these in the following categories:

- Raising awareness through anti-corruption campaigns on various types of media, including the raising awareness of corruption prosecutions;
- Stakeholder engagement, meaning the involvement of various stakeholders in policy making and other anti-corruption issues;
- Research, for example, into the effectiveness of anti-corruption measures or the impact of awareness campaigns and

- Advocacy and monitoring through meetings and other forms of campaigning, as well as the exposing of corruption and best practice.

Carr and Outhwaite's (2011) survey of corruption responses suggests that NGOs are actively involved with raising awareness, stakeholder engagement and research, but there are elements of each of these activities that could be better implemented. In particular, they argue that the central requirement of corruption prevention is to embed public intolerance towards corruptions within the public's awareness of corruption. That is, they argue that a societal climate of corruption tolerance is the key determinant of persistent corruption. Trivunovic, Johnsen, and Mathisen (2011) argue that regular field visits, or inspections, of the local operations are an effective approach to preventing and detecting corruption; this, however, is often impractical as it is time-consuming and expensive to conduct. These authors also suggested, albeit with limited empirical evidence, that clarity around reporting, monitoring and whistle-blowing procedures are useful to prevent corruption if participating individuals are aware of processes and reporting opportunities. More broadly, cultural change and transparency are frequently identified as both a preventative and curative measure (Eigen, 2002).

Against the backdrop of the above-mentioned very scarce literature about corruption in NGOs, this paper aims to present novel understanding of the matter by providing a longitudinal case exploration of the discovery of corruption in a developing world NGO, and how the NGO responded to the discovery in subsequent years. It offers an insight into how corruption can occur and can be managed and significantly reduced, if not eliminated.

Methodology

Since the aim of this paper is to add new insights into the under-researched field of corruption in NGOs, it relies upon exploratory, rich and longitudinal descriptive case study evidence of a Bangladeshi NGO, which has identified, pro-actively addressed and successfully eradicated corruption in its own organisation. This section first offers an overview of the case study organisation, its structure and history. Then it presents a description of the period of time that occurred following the retirement of its founder, which includes an overview of the incoming NGO manager's processes of investigating the status quo of the NGO, a description of an intervention aimed at reducing corruption, and an outline of the evidence of its success and limitations of that success.

Case study

This study takes an ethnographic case study approach, with the data collected as part of the normal operations of the NGO. The choice of auto-ethnography is apt, with the practice considered ideal for 'creating "sense" out of extremely difficult, painful and damaging organizational circumstances' (Boyle & Parry, 2007: 186). Although ethnography involves the systematic study of an 'other' (people and cultures) where researchers take the role of what Agar calls 'professional strangers' (1996), auto-ethnography need not place the observer in the role of purely observer, but also of 'natural' actor. The use of the word 'natural' here implies only 'in accordance with the nature of, or circumstances surrounding'. The first author was in fact placed in the role of NGO manager (formally, head of country) during the period described in the case, and thus had access to (as well as agency in) the data collected for this case, the ethnographer thus becoming 'both researcher and research instrument' (McFarland, 2014: 97). The weakness of the method is this acknowledged duality, however the case is also an example of 'traditional', immersed auto-ethnography, involving data collected over more than a decade, as opposed to recent trends towards what Rist (1980) calls 'hit and run' approaches to ethnography.

Data

The original data include the archives of the organisation itself dating back to 1995 (earlier recording keeping was *ad hoc*) including internal records (minutes of meetings), letters from the founder and newsletters and newspaper reports, the transcribed records of over 800 interviews with current and former staff, local officials and community members in Bangladesh taken over a 4-year period, and observational notes taken by the first author. These 800 interviews were mostly formal face-to-face interviews conducted as part of management process with staff (around 175 staff interviews per year), as well as interviews with community members, prospective staff and officials, during which notes were taken contemporaneously to build a database of organisational knowledge. These interviews were *not* conducted as part of a formal research project, but simply built up a substantial archival bank which was later drawn on for this study. The interviews with staff were conducted with only the first author and an interpreter present, and consisted of both structured formal questioning (such as ‘how long have you been with the organisation?’ and ‘which inspector do you see here at the school most often?’) supplemented with questions deliberately varied to attempt to gain an insight into the staff members’ personality or greater perspective on the organisation (such as ‘what are the main problems you perceive with the organisation?’).

History

The case study organisation was one of the first 100 NGOs registered in Bangladesh, established on Bhola Island, the largest of the *chars* or islands in the Ganges Delta, in 1990, by a pioneer of foreign educational aid in Bangladesh. Being one of the nation’s most remote regions (Gauri & Galef, 2005), it is believed that the case organisation remains the only charity operating in Bhola with its Bangladesh headquarters on the island itself.

The founder had arrived on Bhola in 1980, with the island still in the period of recovery from the devastating impact of the Bhola Cyclone, in 1970, an event that had been pivotal in destabilising Pakistan’s (then ‘West Pakistan’) grip on Bangladesh (then ‘East Pakistan’). He had been posted to Bhola by an Australian charity to audit an ailing boys’ orphanage in the southern administrative centre of Char Fasson. He arrived in the midst of a famine caused by the failure of a rice crop, and while reorganising the farm attached to the orphanage, began holding classes for the hundreds of boys either resident at the orphanage or being fed from the group kitchens run by the institution. Over the years between 1980 and 1990, the founder returned to the island repeatedly, on occasion staying for periods in excess of 2 years in a single tour, often the only white man on an island with a population estimated to be in excess of a million. In 1990, he registered an independent charity, and with seed funding from Australia established a simple single room steel school on a piece of donated land to the south of the administrative centre. That first school set a formula that was to largely hold to the present day: around 6 *ghondas* (around half an acre) of donated land, community support to building up the school site (around 80 by 30 feet) to above the normal wet-season water level, and a concrete-pole and steel construction held together with nails, bolts and fencing wire in a formula that was sufficiently strong that in the 30 years since, not a single school suffered significant wind damage despite the exposure of the island to the brunt of bad weather in the Bay of Bengal.

The founder at that stage was 70 years old when he founded the NGO, and fit enough to be seen in early photographs, hammer in hand, fixing the roof beams in the baking Bangladeshi sun. The success of the first school, and the founder’s natural charm when it came to communicating his simple plan of building and running basic low-cost schools to the children of landless families in the delta, to audiences in Australia lead to a steady increase in funds. Funding was primarily drawn from private schools in Australia, allowing an expansion of the network to the point where the organisation has built 48 schools and 14 kindergartens dotting the most vulnerable

(i.e., southern) reaches of the island, where the greatest damage from the Bhola Cyclone occurred. These schools were placed in zones where government schools were absent, to fill gaps in the emerging nation's education system. Indeed, even non-government school operators in Bangladesh often avoid districts that lack public infrastructure (Asadullah, 2016). Organisationally, despite its scale as one of the largest non-profits operating in the education arena in Bangladesh, the NGO remained structurally and strategically simple. The founder, an unpaid volunteer, headed a committee of unpaid Australian volunteers and fundraisers in Australia, organised into a formal management committee, and also led a small (paid) team of administrators at a simple rented head office.

Importantly, as the years progressed, due to the reputation of the charity, the organisation gathered support from Bangladeshi expatriates in Australia, with three expatriates joining the management committee, bringing greater cultural literacy and language skills into management committee.

The local head office near the southern Bhola town of Char Fasson generally included a senior staff member who kept the books, a group of inspectors, a government liaison officer (part-time) and a cook/cleaner. Each standard school (without kindergarten) had a staff of four: a headmaster, deputy head, and two general teachers. In the early years, teaching staff rarely had more than high school qualifications, but as Bangladesh developed requirements for higher education, male teachers were required to have a minimum of a bachelor's degree, and females required higher school certificate completions.

Information gathering stage

The first author was for many years chair of the management committee in Australia, which had formal governance over the NGO. Immediately after the founder's retirement at the age of 95 in late 2015, the first author took over as head of country (HOC), Bangladesh. The first author (hereafter, HOC) had been involved in the management committee since early in the organisation's establishment, but had visited the project only three times before the founder's retirement. On the third occasion, the HOC took an independent interpreter with him. The founder had relied on head office staff for all interpreting, and office staff appeared highly discomfited by the presence of the outside interpreter, able to navigate between the worlds of the Australian management and the grassroots teaching staff. The HOC hired and paid for his own transport, which, along with the interpreter, enabled him a degree of mobility not dictated by the local head office. Armed with a rough hand-drawn map of the location of the organisation's schools drawn by a sacked former employee, the HOC spent a day visiting schools at random, turning up to sites unannounced. Local head office staff frantically rang members of the impromptu inspection team, asking where the team were, but the inspection team were given instructions to be vague in giving locations – not difficult to do considering the largely unpaved roads rarely warranted an official name, and there were no clear street signs. Normally, visitors from Australia would arrive at schools to considerable fanfare, students lining the last 100 m of the route. Now there was no warning. The small inspection team, without a representative from head office, returned to Char Fasson in the late afternoon to be met by allegations that the interpreter had behaved inappropriately to a female staff member at a particular school. As the interpreter had not been out of sight of the inspection team leader at any stage during the day, it was clear the allegation was fabricated. Head office staff warned the HOC that the interpreter was a 'bad man' and should not be trusted. No explicit information on corruption was gathered, but the impression formed of an organisation with something to hide.

The unwillingness of the local head office staff to welcome a bilingual outsider meant that when the HOC returned, in his new role as head of country, signalled there was some 'insider' information that they wanted to protect. On his first trip to Bangladesh as formal HOC, he arranged to be accompanied by a professional interpreter from Dhaka. By this stage, an online

newspaper article had appeared alleging graft on the part of head office staff. At the same time, Bangladeshi-Australian managing committee members had independently begun to pick up intelligence of corruption. The HOC gave no indication to staff that he believed the allegations, but the local manager (LM), addressed them head on, describing the article as the work of a disgruntled former employee who wanted his (the manager's) job. The rest of the staff explicitly or implicitly backed this story. The HOC, on the surface, accepted this account, and resolved to visit every school and talk individually to each staff member (at that stage, this totalled 40 schools and over 170 staff). By river boat, motorbike and hired van, this tour of the schools proved pivotal in building a picture of what was happening.

The presence of the 'new boss' and his interpreter in the nearby local capital of Char Fasson opened up a second avenue of communication previously unavailable. This was the first occasion that frontline staff could, independent of the local head office, talk privately to 'Australia'. During trips into Char Fasson, the HOC and his interpreter were stopped at shops and in alleyways by strangers who had no current direct stake in a job at the NGO – but who might possibly have family members with such a stake. Their stories mostly related to unjustified sackings. The interpreter actively gave out his phone number, and that number was in turn passed onto others, with the message that the Australian head office was not only willing to listen, but now, with an interpreter who was always in the company of the HOC, able to understand. Bridges were built with local officials and other NGOs, opening the organisation up to contacts that, in the absence of an interpreter, had been blocked.

Within weeks, not only did the HOC have an extensive network of potential informants and witnesses from outside the organisation, but equally importantly, the LM and his team did not know what the HOC knew. Also largely unknown to the management team, the Bangladeshi expatriates in the organisation's committee in Australia were building on their existing local contacts, opening up a second conduit of information back to Australia. As the weeks went by, the HOC in fact did not have direct evidence of anything, but the sense of panic in the local head office was palpable.

The truth emerged only indirectly through the 170 interviews in a series of indicators rather than direct whistle-blowing. Staff at the schools were fearful of the head office, and after seeing different managers come and go without fundamental grassroots change, were resigned to the current system. The resignation was tinted, however, with fear. Staff at schools separated by hours of travel, thus with little chance of casual social contact between, at times used uncannily identical words to describe what they were unhappy with (wages, lack of 'Eid bonuses', which are Bangladeshi festival bonuses paid twice a year to most employees in Bangladesh) and happy with (head office). The probability of these sequences of words being identical through mere chance was low: *someone* was orchestrating the message. The other oblique evidence that emerged of what was happening came through a major change in payroll. Previously, wages had been distributed in cash, at the local head office, to each of the school headmasters or mistresses, who then distributed to staff at each school. Instead, the HOC required each staff member to get a personal account in Char Fasson, and funds would be remitted directly to their own individual account and delivery of their wages to their schools would cease. For teachers living on remote *chars* this would represent a considerable inconvenience as they would have to access their salary through a journey that sometimes took hours. Nevertheless, staff throughout the network looked relieved at the new measures, and in some cases broke into spontaneous applause.

The HOC, a former journalist, took verbatim notes of what each person said, and logged the comments against each person's name and school, allowing what was said and not said to be triangulated against other records. As the visits to the schools progressed, and the HOC and the interpreter returned to head office each evening, exhibiting few signs of any revelations, and no dramatic sackings or other shifts in policy observed, the head office staff began to relax. Staff at the schools visited later in the tour was more willing to speak, but still spoke in code ('we are concerned for our jobs' rather than 'we fear that the LM will sack us arbitrarily').

Revelation through intervention

The nature and extent of the corruption was revealed by the measures that began to make the corruption more difficult to practice. The resistance to the HOC independently visiting schools and the acceptance of personal bank accounts rather than 'school delivery' of salary, were two early indirect signs of a pervasive system of corruption. Some information emerged without resistance, because the informants (even those who had lost their jobs due to corruption) were blind to the possibility that what they were revealing was corruption: students were being charged by teachers for services (such as delivery of school books) which (to the knowledge of the Australian management) was supposed to be delivered for free. Not considering such acts as corruption demonstrates the extent to which corruption is ingrained in the culture of countries such as Bangladesh (Sims, Gong, & Ruppel, 2012). As the management began nailing signs detailing anti-corruption measures to the schools, and the phone number of the HOC's interpreter began to be distributed, the investigation team began to receive phone calls from further afield, including Dhaka and overseas. Former staff now far from the reach of Bhola, and with good jobs and less direct vested interest, began naming names. The first sitting staff member, an assistant headmaster who had met the HOC years before, to explicitly speak up and state that his wage was being skimmed during the payroll process, named the same names.

The picture that emerged was of a hierarchical 'system', which systematically exploited all the key decision-making power held at head office. Wherever power could be exerted, corruption had emerged. Head office controlled general purchasing, disbursement of materials, building of schools, teacher recruitment and transfer, textbook and student certificate distribution. Each of these head office responsibilities had been leveraged for corrupt purposes. The schools network was divided up into zones, with a headmaster or other key staff member 'in charge' of a zone, scoping for information that could be turned into a profit. These 'zonal' chiefs would identify relatively wealthy locals prepared to purchase a job, and also often set-up a weak (i.e., lacking local political connections or cash) target for sacking or punitive transfer to another less desirable school on a completely or partly trumped up charge. To avoid sacking or transfer, the teachers were forced to pay the equivalent of upwards of six months' salary. The zonal chiefs reported to a group of three at the headquarters level, headed by the project director, with one of the most experienced school inspectors and a 'maintenance man' who acted as an enforcer completing the 'leadership group'. Other members of the head office staff were simply passive observers. On occasion, these 'passengers' to the system, which included the majority of the teachers, were required to be active participants. Head office would, for example, deprive headmasters of funding for textbook distribution, forcing headmasters to 'raise funds' from families to pay the shortfall.

Although manipulating human resource decisions for profit required the participation of the zonal chiefs, purchasing and building produced corrupt profits without the participation of personnel beyond the core leadership group of three. Purchasing made a 'profit' for the informal syndicate of three that held senior head office positions, through two means. Firstly, 'invoice padding' (highlighted by other scholars) (Beja, 2006): the officers would negotiate a price with a local supplier, and then agree for the supplier to issue an invoice that was higher in value than the negotiated price, with the supplier 'reimbursing' the difference to the corrupt officials. Secondly, particularly as the founder became less active in field inspections, money could be made from building schools with inferior materials or to inferior standards. One kindergarten, for example, was built at a significant 'saving' by building it so low that it flooded regardless of the strength of the monsoon. The difference in cost was pocketed by the leadership group.

With the picture gradually becoming clear, the HOC was able to sack one of the leadership group – not the project director, because no suitable successor had yet emerged – which further emboldened nascent whistle-blowers. In coming months, all three members of the leadership group and the zonal chiefs were dismissed. The group remained active in the community

attempting to undermine the operation of the NGO, but now disempowered and outnumbered, the organisation was able to rapidly transform.

Considering the founder's success in building the school network, and decades-long exposure to the culture, the question arises as to how corruption was able to spread despite his presence and surveillance. The key was the flow of information. The 'leadership group' because of their relative mastery of English, and the founder's lack of significant fluency in the Bangla language, held dual roles as administrators and interpreters/translators. The founder was of the view that everything had to be run on an absolute shoestring, and employing professional interpreters was a waste of donor funds. The 'insiders' given this additional power were able to control the flow of information to the founder tightly. If they wanted a person dismissed, even if that person protested their innocence, the mis-translation could ensure that the founder would wield the axe on behalf of the corrupt cadre. They would falsely translate complaints about corruption or malpractice into complaints about wages or requests for special privileges. Possible whistle-blowers unwittingly were party to their own dismissal.

The aftermath

Once one of the early whistle-blowers had been installed as the new project manager, the HOC took possession of the mobile phone formerly commanded by the previous project manager and head of the syndicate – and rarely silent to that point. The phone did not ring for the first 48 h, indicating that the majority of calls the former local manager had been receiving were calls to 'manage' the syndicate, rather than manage the legitimate operations of a large NGO. Similarly, the time devoted to paperwork associated with running the organisation, formerly seeming to occupy almost all the time of the project director, fell dramatically. No direct evidence of a second set of books was found, but it is likely that administration associated with corruption was expansive. As the ousted syndicate's grip over staff members weakened, the flow of information suddenly increased, but new information had to be judged for potential linkage to vendettas or counter-vendettas. Close personal, family or political connections characterise rural communities in Bangladesh (e.g., Amin, 1998) and judicious cross-checking was required to ensure that decisions were being based on genuine information. Recruitment decisions and transfer were handled once a year, by visiting staff from Australia with minimal input from the locals: no local power meant little potential for corrupt payments to sway decisions. The HOC continued to visit and talk to teaching staff and locals without office staff present, using an outsider, paid directly from Australia, as interpreter. Both phone and internet channels were established to allow staff to communicate direct to Australia (no longer via the local head office) about concerns. Finally, major expenses had to be approved, and were checked independently, by Australia, or were handled directly by Australian staff during visits to the project.

Measurable outcomes

Positive outcomes could be measured by a number of objective measures. The frequency of credible complaints from staff members or the community, gathered through exhaustive direct contact with members of the Australian management committee, reduced to the point where in 2019, the complaints are almost absent. Although no formal count or register of complaints was kept, at the peak, calls were received by Bengali-speaking Australian committee members daily, and by 2019, the calls relating to serious complaints had dropped to less than one a month. The quality and quantity of stationary delivered to schools increased, even though the price paid went down, indicating a reduction in invoice padding. In the past, minor infractions had been used to extort money from staff (e.g., being late for class might be used as a lever to threaten sacking). As a result of the reduction of the climate of fear, in some schools, there were, perhaps perversely, *increased* disciplinary issues. Employees felt more secure in their tenure, and reacted to the sense of liberty,

particularly in the short term, with forms of misbehaviour unrelated to corruption, such as unauthorised absenteeism. However, fines were issued to attempt to control and reshape misbehaviour rather than to extract revenue for the corrupt. Promisingly, end-of-final-year exam results can be tracked over the 5 years from pre-intervention to post-intervention, and show a rise in the number of students achieving A+ results (from .2% in 2014 to 1.3% in 2019) and A results (rising from 22.5 to 25.8%). There are, of course, potential confounding factors, such as the general economic improvement in the region during the period. Anti-corruption measures also led to improved communication capacity relating to showing impact to donors. The communication conduits established allowed the rapid exchange of information between Australia and Bangladesh components of the charity.

Discussion

This study is a rare longitudinal insider account of corruption in an international non-profit operating in the developing world. The study describes a well-organised, entrenched syndicate running what amounts to a parallel bureaucratic structure (Le, 2012), with Albanese (2014) describing such a structure as akin to a government structure, with a formal central head, and set substructure, this parallel universe of crime having rules mimicking the rules of the host. Nystrand (2014) would distinguish the minutiae of the operations of the syndicate as petty corruption from 'grand corruption' but only the scale is different. Zyglidopoulos et al. (2017) argue that corruption needs to be understood in context, and in the context of Bangladesh, a taka has the local power of the dollar, even though the dollar is 'worth' on the exchange markets 50 or more times as much. The amounts are petty, but multiplied by the scale – a typical school with 300 children paying each a fraction of a dollar a week for services they should have received for free, for example, would generate the equivalent of 50 meals at a local restaurant, or 200 bricks towards building a house. It is here that the value of taking a different view of change management, not top-down, but built up from the perspective of voices entrenched in the situation one is seeking to change (Jabri, 2017) is revealed.

The case is also interesting in showing that a complex 'wicked problem' can be untangled with a relatively simple intervention. We assume that because corruption is complex, the solutions to it must similarly be complex (Siddiquee, 2010). If, as is commonly argued, 'corruption thrives on misinformation and secrecy' (Eigen, 2002: 187), it is no surprise that the control of information, as we found in this case, lies at the root of the control of corruption. Although this is somewhat in line with the strategies to combat corruption that were outlined by Carr and Outhwaite (2011), particularly the raising of awareness and stakeholder engagement, it adds a new dimension to this toolkit by also demonstrating that NGOs can proactively fight corruption by facilitating a more open flow of information throughout the organisation. Altering the flow of information can be costly in terms of time and money, as it involves significant commitment from management to conduct site visits and in-depth discussions with all involved parties (Trivunovic, Johnson, & Mathisen, 2011), but the pay-off in operational improvements are also substantial.

Misangyi, Weaver, and Elms' (2008) framework suggests that an anti-corruption organisational environment requires an aligned interplay of institutional logic, resources and social actors. The process of increasing transparent information flow in this paper's NGO appears to have supported the development of such an environment: the freely flowing information (i.e., resource) supported the HOC (the main social actor) to instil non-corrupt behaviours and patterns (i.e., institutional logic) in the NGO. In this case, the HOC can be considered an 'institutional entrepreneur' as he not only sought to actively fight corruption, but also – due to his role – possessed a selection of resources (e.g., finances, access to networks, authority to remove status quo-perpetuating social actors) that supported him in this endeavour even prior to the availability of transparent information.

The fact that this environment appears to have made significant improvements to corruption occurrence in the case NGO can be explained by drawing upon Byars' (2009) Corruption Triangle theory, which suggests that corruption is prevented if one of three triangle elements (motivation, rationalisation and opportunity) is disturbed. In this case, by initiating the free flow of information, the HOC was able to reduce opportunities for corrupt behaviour within the NGO (Azim, Sheng, & Barut, 2017; Luo, 2005; Miller, 2010). The other two elements of the Corruption Triangle, that is, the motivations and rationalisations of individuals, are much more difficult, if not impossible, for organisations to control (Azim, Sheng, & Barut, 2017), largely also because these are culturally dependent and deeply ingrained in national culture, particularly in countries such as Bangladesh where corruption is the norm (Azim & Kluvers, 2019). Thus, the project of altering the *matrix* of culture in which a wicked problem such as corruption is situated is largely beyond the means of an NGO, although this study demonstrated that some inroads can be made towards such a culture change within the organisation if additional transparency and information flow is facilitated (Eigen, 2002). When Cooksey (2002) notes bureaucratic waste, patronage and corruption rarely operate independently, he implies that eliminating one of these three will have domino effects on the others, yielding systemic improvements in the health of an organisation. In this case, responding to corruption by improving the flow of accurate information between arms of the organisation also assisted in improving communications with donors. As Willitts-King and Harvey (2005; 10) note, the 'dominant model of international humanitarian assistance remains that of international aid agencies with expatriate management being directly involved in delivering assistance'. This places the highly paid expatriates in the position of bulwark against corrupt practices. However, in this case, corruption was reduced at a lower cost by simply increasing the avenues of information collecting and removing key decision-making powers from local operatives.

Finally, the case reveals that findings indicating that whistle-blowing is dependent on the 'mission' of the non-profit (with a 'high' moral mission leading to greater willingness to whistle-blow) may not translate to contexts such as Bangladesh where 'grand' and 'petty' corruption are both endemic. Australian donors and Australian volunteers may regard it as self-evident that attempts by a non-profit to build and run schools for the ultra-poor should be somehow 'exempt' from local corruption (the cause of childhood education being 'higher' than personal gain), but this did not prove to be the case. The outrage that the HOC found about the corrupt practices only extended to those cases where individuals suffered significant personal harm, not to cases where children were levied small amounts of taka for services that were supposed to be free.

Corruption, being the wicked problem that it is, has become in Bangladesh largely invisible and so pervasive as attempts to cast it in oppositional ('us' vs. 'them' terms) are beginning to fail. Instead, corruption creates topical, temporally transient battles; the winner one time becomes the loser the next, and change is temporary, fluid (Jabri, 2017). There is a lack of research showing differences in attitude to corruption by socioeconomic status. These latter cases of petty corruption, in particular, did not reach the local cultural threshold of 'corruption'. In his landmark 'cancer of corruption' speech in 1996, World Bank president James Wolfensohn declared that 'in country after country, it is the people who are demanding action on this issue' (Wolfensohn, 1999). The presumption is 'this issue', this wicked problem of corruption, is somehow distinct and separate from 'the people', particularly from the mythic 'ordinary' person, rather than 'the people' being more a 'polyphony' of voices, as Bakhtin put it (Cooren & Sandler, 2014). Petty and pervasive corruption may create societal-wide 'buy in' that may prove resistant to change; the current case however illustrates a way forward, to creating islands in which corruption finds it difficult, if not impossible, to thrive.

Conclusion

This paper aimed to present new insights into the under-researched area of corruption in NGOs. To achieve its aim, the paper relied on the very scarce literature relating to corruption in NGOs in developing countries, as well as on the longitudinal, rich description of a single case study in this context, which showed how corruption was identified, addressed and subsequently managed out of the organisation. The importance of showing how organisations can reduce, if not eliminate, corruption, as achieved in this paper, is obvious given that corruption is one of the world's most destructive unresolved and pervasive problems, and even has the potential to undermine the achievement of all of the United Nations SDGs. The paper showed that corruption can be proactively addressed, and significantly reduced, through a relatively simple mechanism: improving transparency, and facilitating the flow of information across the organisation. A corollary of improving the flow of information up and down an organisational tree is the fostering of an anti-corruption environment. Through the thick description of the case study in its context, the paper demonstrated not only understanding of how the intervention was prepared and actioned, but also allowed for contribution to theory as it showed that a dialogic approach to managing organisational change (Jabri, 2017) can support the removal of opportunities to act corruptly, which in turn prevents corruption, as per Byars' (2009) Corruption Triangle. Interestingly, the case also demonstrates that the removal of corruption opportunities can improve the overall social impact of the NGO leading to positive unintended (or at least secondary) consequences.

This paper has a number of limitations, which need to be considered: first, it is based on thick description of the case study, rather than thematic analysis of a specific data set collected with knowledge of research intent – whereas this allowed for significant discussion of the context (that is crucial as corruption needs to be understood in context) of the case, it was not based on a rigorous framework or data collection design. A second limitation derives from the fact that only one single case was explored, which reduces its ability to be generalisable to other NGOs or other countries. Finally, the paper only focused on the actions that could be taken by one single NGO, which does not consider the wider issues of corruption, such as the national culture or motivations of individuals to act corruptly; these issues influence the occurrence of corruption, as well as the solutions to reducing it on a wider scale.

The paper achieves its aim of presenting new, exploratory insights into the under-researched area of corruption in NGOs, which should be seen as a call to action for other researchers to build upon this work and further explore this wicked problem in other NGOs, other countries, and with the use of other types of methodologies. In terms of practical implications, the interventions presented in this paper can provide impactful information to the managers of other NGOs operating under similar conditions, albeit with the previously mentioned caveat that corruption is context-specific and not every aspect of this intervention is suitable for other NGOs. Nonetheless, since addressing corruption across the globe is crucial to achieving the United Nations SDGs, it is important to acknowledge that any insights into successful corruption reduction practice can only move the SDG agenda forwards.

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