



Transparency in International Anti-Corruption Helpdesk Answers: A Case Study in Timor-Leste

Pascoal da Costa Oliveira^{1*}, Basuki² and Hamidah³

Abstract

This study provides an overview of corruption in Timor-Leste. The extent of corruption in the government and public service. This paper asks: who are the stakeholders? How can they work together? How do these actors manage or fail to manage corruption? More broadly, which successful collaboration mechanisms can be identified from the literature about how to reduce corruption? To provide an answer, in this paper, the literature on an overview of Timor-Leste (TL) corruption is extensively reviewed, with a focus on five particular sectors: an overview of corruption in Timor Leste, primary drivers of corruption, corruption in crucial sectors, legal and institutional framework, other stakeholders, lesson learned from Developed Countries. The paper gives solutions include the nine broad areas of corruption risk mapping, subsidy registers and sunset clauses, transparency initiatives, anti-corruption laws, shared-ownership models between fragile developing countries, partnership with developed countries as continues learning and improvement, national and local culture sensibilities, international connectivity of public corruption perception index, and invested in human capital development.

Keywords: Corruption, Transparency, Governance, Fragile and developing countries, developed countries.

JEL: M40

¹ Ph.D Student Department of Accounting, Airlangga University, Indonesia. *Email: Pascoal-dacosta20@feb.unair.ac.id

² Lecturer in the Department of Accounting, Airlangga University, Indonesia

³ Airlangga University, Indonesia

INTRODUCTION

Since the restoration of Timor-Leste on May 20, 2002, Timor-Leste, led by the United Nations administration transition and their work of that time, was to prepare administration in all sectors before handing over to Timorese people. In that condition and situation during the transition, many states of UN member countries around the world contributed. Two decades later, The Government of Timor-Leste presented New Anti-Corruption Law after the National Parliament approval, and the President of the Republic promulgation Law 7/2020, which defines the new measures to prevent and combat corruption was published on August 26 (Charles, 2019; Sia, 2019). The new law establishes the mechanisms for an effective fight against corruption to meet the Constitution's fundamental principles, such as the universality of rights, equality and legality (Feijó, 2014; Goldfinch and Derouen Jr, 2014). Why are those essential laws, factors and as best practices of the developing country of Timor-Leste? This is the way maker to prevent criminal matters and guarantee the supremacy of the Constitution of Timor-Leste (Blunt, 2009; Marx, 2014). Everything must and needful based on the Constitution, and as a fragile country, needed to be well aware of the danger of abuse of authority and overuse of power; that is why anti-corruption law is fundamental to promote good government governance (Kammen, 2015; Neves, 2018).

This law describes the general measures to prevent corruption and the income, assets and interests declaring regime (Mitchell and Akande, 2014; S. R. Tully, 2014). The corruption crimes, the applicable penalties and the extraordinary means of obtaining and retaining evidence are also defined. This law also changes other legislation related to preventing and combating corruption, namely the Penal Code, which highlights the new categories of illegal acts and the concentration of all corruption crimes in a single legal diploma (Johnson, 2017). As regards the public sector, Law 7/2020 provides guidelines that emphasize the need to observe appropriate procedures for the selection and training of people for public office, the turnover of these people in these positions and, finally, the need to implement regular training programs for them (Charles, 2019). The law also proposed a set of rules to be developed to guide and regulate the conduct of public officials in order to promote the personal behavior standards of integrity, honesty, responsibility and impartiality. The writer does agree with the main point continues learning through a regular training program for capacity building to spread information around the country is an instrument to pronounce to all citizens that corruption is a lethal pandemic for human life (Marx, 2014; Anton, 2016; Collaery, 2018).

Historical Overview of Corruption and China's Responses, 1978 to 2012: A Quantitative and Qualitative Assessment, Qingli Meng, 2014, the writer summarized that Chinese people are corrupted because they mostly played in the economy and business data shows above as warning to developing countries to be aware of it (Tully, 2014; Neves, 2018). The writer expresses inclusive and exclusive of Chinese people. The case of Timor-Leste's economic monopoly by Chinese people and a day more than 4000 population is occupied by Chinese in ASEAN member countries. Its danger for Timor-Leste's future development, and the Chinese are always making trouble in the South Chinese Sea, Natuna Island of Indonesia and other countries in Asia (Anton, 2016; Collaery, 2018). The Picking and President Xi Jinping are very complicated. Arrogance because of the significant population in the world, and they show their force through his people and provided many resources to build the business in Timor-Leste at the Capital of Timor-Leste, Dili and the whole country so, in this matter, they killed all Timorese economy small and medium and the

Timorese motivation of business are nothing because they open a big business to endangered Timorese economy. This is a big issue in Timor-Leste currently and in the future (Blunt, 2009; Anton, 2013; S. R. Tully, 2014). The writer tries to express and expose the Timor-Leste perspective to all countries and asks for help from five continental namely, Asia, Africa, Australia, America and Europe, to have a look at Timor-Leste and to help Timor-Leste on this occasion (Anton, 2016; Neves, 2018; Charles, 2019).

The writer finds out that two great ideologies occupy this world: Capitalism and Communism are the main danger in the world as big troublemakers for fragile developing countries to survive in their own motherlands countries (Blunt, 2009; Anton, 2013; Johnson, 2017). To study the nature and patterns or types of corruption in the Timor-Leste public sector, both large and small, widespread has a broader chain effect on the economy and is likely to intensify in the future. To study the overview of corruption and anti-corruption and the measures for implementing the Anti-Corruption Law No. 7/2020 of August 26, 2020. To be applied in the prevention of corruption in the public sector.

LITERATURE REVIEW

Fraud and Corruption

The definition of fraud and corruption varies among countries and jurisdictions, and the term is commonly used to describe a wide variety of dishonest practices. The following definitions shall apply in the context of this Policy (Goldfinch and Derouen Jr, 2014; Charles, 2019). Fraud is a knowing misrepresentation of the truth or concealment of a material fact to induce another to act to his or her detriment (Lonto et al., 2023). Corruption is the act of doing something with an intent to give an advantage inappropriate with official duties to obtain a benefit, to harm or to influence the actions of another party (S. R. Tully, 2014; Scheiner, 2015; Anton, 2016) improperly. Actions taken to instigate, aid, abet, attempt, conspire or cooperate in a fraudulent or corrupt act also constitute fraud or corruption (Feijó, 2014; Collaery, 2018; Neves, 2018).

Staff members, non-staff personnel, vendors, implementing partners and responsible parties must be aware of their responsibility to prevent fraud and corruption (Scheiner, 2015; Johnson, 2017; Sia, 2019). In this regard, managers are to raise awareness of this policy and reiterate the duty of all staff members to report fraud and corruption, as required by the Timor-Leste Government Staff Rules and the Timor-Leste Government Legal Framework. Managers are also required to make non-staff personnel, vendors, implementing partners and responsible parties contracted/engaged by their respective offices aware of this policy. Vendors, including non-governmental organizations (NGOs) and civil society organizations (CSOs), are made aware of and accept that they are subject to the Timor-Leste Government Vendor Sanction Procedures through the instructions on fraud and corruption issued within standard bidding documents and their signed bid submission (Anton, 2016; Collaery, 2018; Charles, 2019).

Management of the risk of fraud and corruption

The risk of fraud and corruption is assessed and managed by Timor-Leste Government's Enterprise Risk Management Framework (Scheiner, 2015; Collaery, 2018; Sia, 2019). Managers shall identify and assess the risks in their program or project areas, including fraud and corruption, and

apply mitigating measures, considering the level of risk involved. Because it is impossible to eliminate all risks, good risk management requires a sound balance of the following aspects: assessment, mitigation, transfer or acceptance of risks (Coutinho and Briosa e Gala, 2014; Thompson, 2015; Sia, 2019). These risks shall be communicated to relevant stakeholders, together with an assessment of the extent to which risks can be mitigated (Kingsbury, 2014; Scheiner, 2015; Wallis, Renee Jeffery and Kent, 2016). These fraud prevention and mitigation measures should be monitored for effectiveness over time. The fraud risk assessment process may be repeated periodically utilizing lessons learned, especially for longer-duration programs/projects or where material changes are made to the design of the program /project during its implementation (Leach, 2009; Braithwaite, Charlesworth and Soares, 2012; Pinto, Rosidi and Baridwan, 2020).

Managers shall be vigilant in monitoring irregularities and the risk of fraud. Where managers are concerned about the level of fraud risk within a program, project, or management service agreement activity, they may consult OAI for its consideration as to whether a proactive investigation by OAI is justified. Proactive investigations aim to identify and control an existing (yet unidentified) risk of fraud or financial irregularity (Thompson, 2015; Roll, 2018; Sia, 2019). Where a high risk of fraud has been identified within the general risk assessment of programs/projects, an additional and specific fraud risk assessment may be necessary. This in-depth assessment should be used to identify fraud risks better and develop effective measures that address these high risks (Hicken, 2020; Pugh et al., 2022). The aim is to help management to identify and evaluate areas of the program/project that are most susceptible to fraud and priorities where the Timor-Leste Government should focus its resources for fraud prevention and mitigation (Coutinho and Briosa e Gala, 2014; Wallis, Renee Jeffery and Kent, 2016; Wallis, Renée Jeffery and Kent, 2016; McLaren, Kendall and Rook, 2019).

METHOD

This research used qualitative research methods, and the researchers conducted an in-depth study of documents and interviews with key informants. The Key Informants used in this research were obtained through a purposive selection method to obtain the most suitable sample (Noble & Smith, 2015). Qualitative researchers are "Truth value, Consistency, Neutrality (or conformability) and Applicability ."The selected samples were characterized as "Information-rich cases"; that is, there is much information to study in-depth and can reflect the reality best of the people who come from the following representatives: national legislation, anti-corruption commission, provedore for human rights and justice, high administrative, tax and audit court, office of the prosecutor general, judiciary, national parliament, director of public prosecutions, civil society, and media.

Data collection: (1) Study from textbooks, academic articles, government documents and private organizations, books, research papers, newspaper articles, various statistical reports both in the country and abroad, website, as well as a study on the Corruption Risk Index, (2) In-depth Interview the Key Informants, (3) Guidelines for the implementation of the Anti-Corruption Act 2020 in public sector organizations using the Focus Group discussion attended by executives, experts, academics, stakeholders, Luminaries, and stakeholders, (4) Lesson Learned from Developed Countries, (5) Lesson Learned from Fragile Countries (20 Countries), (6) Lesson Learned from CPLP Community of Portuguese Speaking Countries, (7) Timor-Leste is part Small Island developing States.

The instruments used for this research were the semi-structured interview protocol, which focused on In-depth interviewing key informants. This research will use data analysis techniques with content analysis using inductive analysis to interpret the conclusions of information from concrete phenomena. Method and theory, in this case, to me as a writer, appreciated a best practice of lessons learned from previous studies to analyze it correctly and reconnected it again as a reference for improvement knowledge, experience and skills for those found above. Reduplicate it in a new model with the permission of the previous author's contribution for my research of Timor-Leste's Overview of corruption and anti-corruption. Besides that as a lesson learned for fragile countries around the world.

RESULTS AND DISCUSSION

Corruption in Timor-Leste is still a red zone⁴ in all branches of government. In 2020, Timor-Leste ranked 40 out of 180 countries in Transparency International's Corruption Perception Index; similarly, the World Bank's Control of Corruption Indicator moved from -0.64 to -0.39 on a scale ranging between -2.5 (worst) and 2.5 (best). Corruption is an endangered to economic development in Brazil and the Community of Portuguese Language-Speaking Countries (known as CPLP, cited from the Portuguese language). Corruption destroyed the rules of the law. Timor-Leste also has parts of CPLP since its independence, which is why as a big common concern. Moreover, safeguard the country's democracy and good corporate Governance (Leach, 2009; Roll, 2018; Pinto, Rosidi and Baridwan, 2020).

Corruption and favoritism are pervasive at the interface of business and politics. Companies report frequent diversion of public funds as well as favoritism in the decisions of government officials (Wallis, Renée Jeffery and Kent, 2016). Why do developing countries not move on to the best practice and outstanding level even though their people have suffered for many years? The countries need to progress more smoothly and toward their dreams of prosperity. This is because of egoism worldwide, specifically in developing fragile countries in Asia, Africa and Latin America (Braithwaite, Charlesworth and Soares, 2012; Coutinho and Briosa e Gala, 2014; Kingsbury, 2014). Besides, those developed countries are exploring too much against the fragile developing countries. The statement of one informant is as follows:

“Timor-Leste perspectives of suffering 450 years under Portuguese and 24 years of integration with Indonesia were supported by five continentals. The point of view of the writer was that Indonesia was the Victims of America in 1975 after the USA lost the war in Vietnam before the USA backed TNI to the annexation of Timor-Leste on December 7, 1975; at the time, I was three years old, and during 24 years many Timorese people passed away about more than 200,000 innocent people and 271 passed away at Santa Cruz Massacre on November 12, 1991. If we were the overview all references around the world, the mostly three continents, such as Asia (Middle East), Africa and Latin America, are the gravest dangers of suffering on this earth. Why this evil thing happened, and suffering the most? Predictors of mediocre people were invented from capitalism, imperialism and exploitation in countries like America, Europe and Australia. This is because of a lack of tolerance and not respect

⁴ The red zone means an area which is prone to corruption cases.

for human dignity. Developed countries look like angels and share the word of God worldwide, the Holy Bible. They use it to colonize vulnerable countries, and the Holy Bible and Holy Trinities are their most powerful guns to explore the victims worldwide.”

Nevertheless, many leaders of Asia, Africa and Latin America were unaware of this significant issue and still collaborated to sabotage their own countries. No united between Asia, Africa and Latin America to look after their own countries (Fitzpatrick, McWilliam and Barnes, 2008; Leach, 2009; Roll, 2018). Since the beginning of the years of Jesus Christ and Great Nabi Muhamad with the Holy Bible and Holy Alquran until today, the suffering of Asia, Africa and Latin America has been never-ending. Moreover, what is the magic of this condition and situation about? Where are Asia, Africa and Latin America? Are you all still alive, or no human being is there? What happened in the world? My question addresses all continents around the world, both developing and developed countries and where academics people are and where prestigious universities around the world are blind and deaf to this condition and situation. My concern is where are the graduated doctor scholars around the world and what are your results of studies for many centuries for changing the better world (Pugh et al., 2022; Scheiner, 2015; Thompson, 2015).

Bureaucratic Corruption in Timor Leste

Bureaucratic corruption is rampant in Timor-Leste, where one in seven citizens reports paying a bribe to access utility services, and one-fourth of citizens report paying a bribe for ID documents. For example, three important ministries and the secretary of state were imprisoned. It is most dangerous how the Ministry of Education, Ministry of Justice, Ministry of Finance and the secretary of state of Timor-Leste got involved in corruption until the government of Timor-Leste was sentenced to prison (S. Tully, 2014; Kammen, 2015). This is because of no integrity at all, no core values, and no competencies and managerial competencies in their leadership (Barma, 2021). Timor-Leste is an Island country, so there are no kings of the jungle like elephants, tigers and other dangerous fauna in Timor-Leste; that is why monkeys want to become a king jungle in Timor-Leste (Dumienski, 2011; Drexler, 2013). It is funny, but it happened from the Timor-Leste perspective; if the writer is not wrong, perception maybe happens also in fragile countries or developed countries around the world, like bloody dogs eaten bloody dogs (Goldsmith and Dinnen, 2007; Drysdale, 2008). Overall, the quality of service delivery in Timor-Leste is low, and corruption negatively impacts development at all levels, especially concerning infrastructure and the provision of clean water. The statement of one key informant is as follows:

“The main problems are human capital developments is under expectation in the case of Timor-Leste is the results of many years trauma as post-conflict countries. UN Program through its channels, namely the UN agency not purely support a developing country like Timor-Leste, including fragile developing countries around the world. The USA used its most powerful gun International Monetary Fund (IMF), to kill the economics of fragile developing countries worldwide. Europe used its time Booms World Bank with the promise of donations and aid. However, it is a kind of poison for fragile developing countries, and developing countries die slowly from the day over day, week over week, month over month, year over year, centuries over

centuries. Last but not least, Asia Developed Bank follows their master IMF and BW, and its UN Agency doing the same competence and performance.”

Where are human rights, where democracy is, and where is a friendly green environment? The best practice is that all human beings speak millions of words, and international ratification and action are more powerful meaning than the drama of developed countries. The better things to do with the developed countries are first of all they should be peace with their own heart before they spread the peace to the people around the world (Farooq and Shehata, 2018; Nafisah and Triyanto, 2019; Hicken, 2020). Stop capitalism, stop imperialism and exploitation against vulnerable and fragile countries. A specific word said, come, and we all eat together because tomorrow we all will die (Goldsmith and Dinnen, 2007; Drysdale, 2008; Dumienski, 2011). Do not leave your brother and sister behind the poverty line without pure attention from developed countries. This is not a human being and discredits human dignity, and please say zero to racism (Farooq and Shehata, 2018). Developing countries in the southeast and the only independent country in the new millennium era are a call to all developing and developed countries around the world that now is the time for new united to fight against injustice; let forget the bad behavior that never gives any moral teaching for better life of human being (Roll, 2018; Barma, 2021). Avoid exploitation of human dignity, let them live the world with peace and prosperity, and stop violence and nuclear against human life. Stop capitalism and stop imperialism because our God's Omnipotence, Omniscience and Omnipresence are there to clean His people cried for so many centuries. In this world, we have a life temporarily, and the philosophy of life and death is concise. Let us think of the end of this world and anticipate the new world coming in the future in heaven above (Jeppesen, 2019; Antohi *et al.*, 2020).

Main Drivers of Corruption and Regulatory Frameworks

Factors such as a centralized decision-making process, legal uncertainty, complex regulatory frameworks and powerful domestic vested interests create the ideal breeding ground for corruption (MacQueen, 2020). Decentralized from national government to local government is an essential factor, but the primary concern is that our government needs to know the human capital of the development of its human resources; in this matter, accounting and administration are the priority and all other job related that can be used to apply in municipals in each local area (Lundahl and Sjöholm, 2008; Mendes, 2012). At the same time, International aid provided to Timor-Leste they have to have proper protocols that serve as manuals of standards and operational procedures to the country of Timor-Leste or lessons learned for any other fragile countries around the world. It means that the aid of international to developing countries are natural handover, not just in envelop put and in the name of Timor-Leste but run by the UN Agencies Project without proper consultation with government and local government, and it is the strategy of Developed countries to kill fragile countries and these severe problems face by the fragile countries around (Kingsbury, 2010; Drysdale, 2012; Costa and Sharp, 2016). The statement of one crucial informant is as follows:

“Laws in Timor-Leste were known to be difficult to decipher as they need a unified vision and coherent long-term strategy. Moreover, they are often undermined by unclear, complex, and frequently changing regulations. In the case of Timor-Leste,

the law was made by the International Adviser from different countries working in Timor-Leste time; they copy pasted, and in reality, implementation is most difficult. Because the contexts are different with the newborn country Timor-Leste Content. The system and the mechanism are far from the hope, which is why challenging for applied in the field of work. For example, the advisers come from Europe, America, and Australia through UN Agencies, and all the aid is in their hands and finance, management, and audit did by themselves without consideration of the local government. How can it reach the real need of local people? It is useless and wasted for nothing and never changes the fragile countries' lives. Suppose they give the money directly to the government of Timor-Leste and are well-managed by the Timor-Leste budget transparency portal. In that case, it means its aid automatically met the goals and that we will know better of improving people's lives."

This has not just happened in the tiny island country of Timor-Leste but has experienced and affected all fragile countries worldwide (Mendes, 2012; MacQueen, 2020). The biggest problem is that capitalism, imperialism and exploitation countries are not given the chance and opportunities to developing fragile countries around the world to manage their principles and real life. I hope this mysterious article will be read by all the people around the world so that who knows can contribute to their mind of occupied countries, most especially America, Europe, Australia and some of the little countries in Asia that are good in their economy to open their heart as a tool of reflection in their aid and donors without exploitation and Almighty God will recompilation back what price they do for fragile countries around the world (Barma, 2021; Drysdale, 2008; Lundahl & Sjöholm, 2008).

The root of corruption is not come from developing fragile countries alone but is connected with developed countries. That is why all experts, academician and all stakeholders need to be in one language for invested without corrupting the fragile countries before they get the result of aid and one day, they appreciate what meaningful assistance as a good recorded in their agenda to pay back in the future (Drysdale, 2012; Farooq & Shehata, 2018; Nafisah & Triyanto, 2019). It is how the core values of integrity, professionalism and respect for diversity promote developed countries' contributions. Developed countries need to support developing countries in capacity building of state and nation-building, specifically in terms of intellectual, spiritual, physical, emotional, financial, and adverbial capital as part of character building (Antohi *et al.*, 2020).

Legal And Institutional Framework

All stakeholders in Timor-Leste need to take action for corruption prevention. The Timorese penal code criminalizes acts of active and passive corruption, which are punishable by up to three years imprisonment and the payment of a fine (Articles 292 and 293). Embezzlement is punishable by 3 to 10 years of imprisonment (Article 295), misappropriation of public assets by up to 2 years (Article 296), and abuse of public power by 1 to 4 years (Article 297). The statement of one crucial informant is as follows:

“Political party financing is an area of particular regulatory weakness. The law does not establish limits on private donations to political parties or individual candidates, nor does it provide for a disclosure requirement. While there is a complete ban on

corporate donations to parties, this does not extend to individual candidates. Moreover, the ban is systematically disregarded.”

Law no. 8/2009 established an Anti-Corruption Commission (CAC) consisting of a commissioner and government members. Concerns have also been voiced that the decision will hurt the capacity of the CAC and other anti-corruption institutions to effectively carry out their functions (Lundahl and Sjöholm, 2008). Established in 2004, the Provedoria for Human Rights and Justice (PDHJ) has a two-fold mandate in human rights and good governance. Its functions include receiving and investigating complaints from the public against the public administration. PDHJ is also required to refer complaints potentially involving criminal charges to the CAC or the Office of the Prosecutor General. Next, the PDHJ also plays a broader role, including promoting awareness-raising initiatives and making recommendations for the government on good governance practices (Goldsmith and Dinnen, 2007).

An independent High Administrative, Tax and Audit Court (HATAC) was established in 2012. Its mandate is to “monitor the lawfulness of public expenditure and to audit state accounts” (Fitzpatrick, McWilliam and Barnes, 2008). Due to a lack of qualified personnel, the HTAC is currently functioning as part of the court of appeal, whose judges are appointed on a rotational basis (Kammen, 2015). The Office of the Prosecutor General is mandated to investigate and prosecute criminal offenses, including corruption-related crimes. By the end of 2012, 372 serious crimes had been investigated since 2007, and 61 were pending. The backlog of cases was said to be due to the difficulty in undertaking special investigations requiring specialized instruments, skills and techniques and witness issues (Pinto, Rosidi and Baridwan, 2020). The following is an excerpt from the statement of one of the key informants, who is a state official:

“The link between the prosecution and the police is also not yet well-established: "the responsibilities of each body of criminal police working in the field of a criminal investigation" in order to "guarantee the functional stability of criminal investigation, clarify, rationalize and operationalize the organization of criminal investigation, establish the boundaries of technical and tactical autonomy of police forces and distribute responsibilities between the different bodies of criminal police.”

After 22 years of Indonesian military occupation, the new state of Timor-Leste inherited a virtually non-existent justice system. Building local institutional capacity was a key priority of successive UN peacekeeping missions and donors. International jurists continued to perform both advisory and line functions until October 2014. While significant improvements in the formal justice system have been made, most of Timor-Leste's citizens were more confident with local justice mechanisms, with a risk of contradiction and confusion between the two levels. Lack of human resources, infrastructure, and legal awareness was cited as persisting challenges (Fitzpatrick et al., 2008; Pinto et al., 2020; Tully, 2014).

Elected representatives have two main functions in the fight against corruption. On the one hand, they are primarily responsible for taking the legislative actions required to establish a practical anti-corruption regulatory framework. On the other hand, parliament has a crucial role to play in the system of checks and balances designed to ensure oversight of the Executive (Leach, 2009; Kingsbury, 2014). The following is an excerpt from the statement of one of the key informants, who is a state official:

“The Timorese legislature's track record on the corruption issue is mixed. While a comprehensive anti-corruption bill has been presented to parliament by the Public Prosecutor, no further action has been taken to date. Some anti-corruption activists have also complained of the insufficient attention paid by most elected officials to good governance issues.”

The director of public prosecutions is solely responsible for deciding whether to initiate court proceedings against those accused of a crime, including corruption (Mitchell and Akande, 2014; Charles, 2019). This decision is based on information presented to the director by the CAC or the police, who prepare the case files. The director 43 of the Timorese Constitution. In 2013, 23 national and 57 international NGOs were actively operating in Timor-Leste. Some of them – notably La'o Hamutuk and CEPAD which, although not per se anti-corruption NGOs, play a very active role in holding the government to account, exposing cases of administrative malpractice and lobbying for legislative or policy reforms. In 2014, there were no reports of anti-corruption activists or NGOs being shut down by the government, imprisoned or physically harmed (Marx, 2014; Anton, 2016). However, civil society organizations are not required to disclose their funding sources, which can undermine trust in their independence (Mitchell and Akande, 2014; Neves, 2018). Some representatives of anti-corruption NGOs also complained that they had little access to and were not taken seriously by policy-makers (Thompson, 2015; Sia, 2019).

Civil society organizations (CSOs) played a significant role in the path toward Timor-Leste's independence and have since gradually shifted their focus toward "active citizenship" in the context of the ongoing process of nation-building (Braithwaite, Charlesworth and Soares, 2012; Kingsbury, 2014; Pinto, Rosidi and Baridwan, 2020). The Timorese Constitution guarantees freedom of the press and "the right to inform and be informed impartially" (Article 40). The following are excerpts from the statements of key informants who have positions as state officials and national media:

“Every person has the right to freedom of speech and information and to be informed impartially. The freedom of speech and information exercise shall not be limited by censorship. The exercise of rights and freedom referred to in this section shall be regulated by the law based on the imperative of respect for the Constitution and the dignity of the human person.”

“Freedom of the Press and other mass media is guaranteed. Freedom of the press shall comprise the freedom of speech and creativity for journalists, access to information sources, editorial freedom, protection of independence and professional confidentiality, and the right to create newspapers, publications and other means of broadcasting.”

The monopoly on the mass media shall be prohibited. The state shall guarantee the freedom and independence of the public mass media from political and economic powers (Leach, 2009; Roll, 2018; Pinto, Rosidi and Baridwan, 2020). The state shall guarantee the existence of a public radio and television service that is impartial to inter-alia, protect and disseminate the culture and the traditional values of the Democratic Republic of Timor-Leste and guarantee opportunities for the expression of different lines of opinion. Radio and television stations shall operate only under

a license by the law (Fitzpatrick, McWilliam and Barnes, 2008; Hicken, 2020). A 2013 study reported that, in law and practice, Timorese media is free to operate without government censorship or other undue restraints. The Press Freedom Index also ranked Timor-Leste 90 out of the 179 countries in the study, making it one of Asia's most favorable media environments (Leach, 2009; Thompson, 2015; Sia, 2019).

The Nature and Pattern or Type of Corruption That Occurs In The Timor-Leste Public Sector.

Both large and small, they are widespread and have a broader chain effect on the economy, and they are most likely to intensify in the future (Anton, 2016; Hicken, 2020). Corruption has become a cultural problem or a cultural problem that corresponds to arguments that the causes of bureaucratic corruption are poor supervisors, failing to comply with discipline, causing corruption and deficits in public administration, including being considerate and afraid of supervisors who use their authority to seek benefits, not study and comply with government regulations (Kingsbury, 2010; MacQueen, 2020). Saw that political and bureaucratic systems caused the strong foundational structure of existing corruption, the bureaucracy has a closed structure, and there is a strong relationship between the bureaucratic levels, resulting in a perfect allocation of interests between the people in the group (Saputra and Kawisana, 2021). There is subtle concealment of crimes, the deep roots of the power base embedded in the system, resulting in them being able to continue corruption and misconduct, whether jointly cheating, concealment, Disinformation of documents, protecting subordinates, destroying competitors, Legal loopholes, Using connections (Lundahl and Sjöholm, 2008). In addition, the public sector lacks strength and leadership in anti-corruption, substantial misconduct, barred values deeply ingrained in society, and a lack of awareness for the masses (Saputra, Mu'ah et al., 2022). The following is an excerpt from the statement of a key informant who has a position as an audit and tax practitioner:

“Fraud Risk Assessment recognizing that risk management processes are essential elements in helping an organization visually identify the various risks associated with its business operations, and make it possible to prepare properly to respond to changing business conditions, the company has the potential and promptness, and it increases the potential for sustainable business growth. Fraud risk is an integral part of an organization's risk management process and business risks in formulating a business plan, including a fraud risk management manual. The prevention and suppression of corruption must strengthen the transparency of the process, provide opportunities for all sectors to participate in audits and take part in the operation of government agencies, the action of the anti-corruption organization must be proactive and decisive in resolving corruption problems, as well as building awareness of the person, creating networks and institutional mechanisms to strengthen strength, create a moral force for social practice, adhere to the principles of good governance and fairness.”

After the National Parliament approval and the President of the Republic's promulgation, Law 7/2020, which defines the new measures to prevent and combat corruption, was published on August 26 and will come into force 180 days after the publication (MacQueen, 2020). The new

law establishes the mechanisms for an effective fight against corruption to meet the Constitution's fundamental principles, such as the universality of rights, equality and legality (Costa and Sharp, 2016). This law describes the general measures to prevent corruption and the income, assets and interests declaring regime. The corruption crimes, the applicable penalties and the extraordinary means of obtaining and retaining evidence are also defined. This law also changes other pieces of legislation related to preventing and combating corruption, namely the Penal Code, highlighting the creation of new categories of illegal acts and the concentration of all corruption crimes in a single legal diploma (Kingsbury, 2010; Dumiencki, 2011; Jeppesen, 2019). As regards the public sector, Law 7/2020 provides guidelines that emphasize the need to observe appropriate procedures for the selection and training of people for public office, the turnover of these people in these positions and, finally, the need to implement regular training programs for them (Nafisah and Triyanto, 2019). Following are excerpts from the statements of key informants who have positions as legal and state administration practitioners:

“Another innovation implemented through the law in question concerns the obligation for all individuals in public service and their household members to declare income, assets and interests, thus enabling the state to discover and prevent conflicts of interest and monitor more efficiently the wealth variations, in order to identify significant and unjustified increases in the declarants wealth. These statements may be completed electronically, prepared, and provided by the relevant authorities.”

It is also defined that public institutions disclose their activity, operation and decision-making processes to the public through regular publication of activity reports and their broad dissemination through electronic media (Antohi *et al.*, 2020; MacQueen, 2020). This law also recognizes the existence of more appropriate mechanisms to control corruption, such as the accountability of legal persons (Drysdale, 2012; Jeppesen, 2019). Thus, commercial companies that engage in illegal practices such as bribery, influence peddling or other practices that result in the removal of competitors in procurement procedures or money laundering, for example, will be held criminally liable (Saputra *et al.*, 2022). This law also forbids public officials, in two years period after the end of his term, to exercise any activity in the private sector whenever the service to be rendered or the employment is directly related to the roles performed by him or under his supervision when he was in office holding a public position.

New Timor-Leste Anti-corruption Law

The new Timor-Leste Anti-corruption Law has just been published as Law No. 7/2020, of August 26, 2020. Despite its title, the new statute has a comprehensive scope, covering not only rules on the types of "corruption offenses" and respective sanctioning regimes but also a more comprehensive range of matters, including rules on recruitment of ex-public officials, adoption of codes of conduct by both public and private entities, rules on public tenders, corruption in private business, statutes of limitation, criminal investigation, and freezing and seizure of assets, amongst others (MacQueen, 2020). Following are excerpts from the statements of key informants who have positions as legal and state administration practitioners:

“One area where the new law innovates is in setting forth, for the first time in Timor-Leste, that legal persons can be held liable for criminal offenses. It also significantly extends legal obligations to private individuals, corporations and entities, which must adopt legal procedures and mechanisms to avoid prosecution under the new framework. Besides corruption, strict sense, and similar crimes, which have seen their regulation updated, and the always controversial crime of "unjustified possession of wealth," the anti-corruption law also creates new crimes in areas one would typically not associate with corruption and mismanagement of State assets. Importantly, in terms of prosecution of offenses covered by this new framework, the law includes rules on whistleblower and witness protection, and also several provisions that may be crucial for corporations and individuals that are subject to the United States Foreign Corrupt Practices Act, the UK Bribery Act (2010), and similar foreign legislation that allows for protections and safeguards related to gifts and hospitality. Finally, the new Anti-corruption Law includes rules on waiver of professional secrecy and on the declaration of wealth, assets, interests, and valuables that extend to a significant number of civil servants, other agents of the state, their relatives and relations.”

The law comes into force 180 days after its publication, meaning that all persons covered by its provisions have six months to prepare for its implementation. MIRANDA's white-collar crime and the anti-corruption team can assist you in navigating this new complex and crucial legal framework (Antohi *et al.*, 2020; Barma, 2021). Please let us know if you require additional information on the new framework or an English translation of the law or wish to discuss how we can help you prepare the instruments and mechanisms required to be fully compliant. We are also available to train your local Timor-Leste-based staff to ensure that your operations do not run afoul of the new law (Braithwaite, Charlesworth and Soares, 2012; Kingsbury, 2014). The following is an excerpt from the statement of key informants who have positions as government legal and accounting practitioners:

“We believe it is important to clearly state our agenda to bolster integrity from the beginning of the fiscal reform program,” said former Minister of Finance Santina Viegas-Cardoso. "As the reforms start to roll out, everyone needs to know that their contribution to the state will be protected via the taxes and charges they pay. The government is taking important steps to ensure that the revenue from the people will go directly into the state's coffers."

Former vice Minister of Finance Helder Lopes added, "the people have to have faith that their hard-earned tax dollars are going back into developing and investing in Timor-Leste. People will feel proud to pay tax if they see their money going to build schools and hospitals, roads, agriculture, Animal husbandry, water and sanitation and infrastructure." An essential tool to strengthen integrity within revenue-collecting bodies is information technology. "A robust anti-corruption law, a sound and efficient system of information technology, together with systems and procedures and capacity building are key anti-corruption components," said Fernanda Borges, Coordinator of the Fiscal Reform Commission (Coutinho and Brios e Gala, 2014; Thompson, 2015; Wallis, Renee Jeffery and Kent, 2016; Sia, 2019).

"I am pleased to strengthen the existing cooperation that CAC has with customs on anti-corruption prevention," said Former CAC Commissioner Aderito Tilman. "We will now work with the government to intensify this important work and, through the reform process, put in better systems, and improve legal frameworks and procedures to guarantee that customs officials will be able to exercise good governance. This will raise the confidence of the Timorese people in their state institutions."

Commissioner Tilman added that "the cooperation between the MoF and the FRC is an excellent sign that Timor-Leste is fighting corruption at all levels and implementing meaningful anti-corruption measures in civil service. CAC will also issue a preliminary recommendation on useful anti-corruption measures that can be included in the fiscal reform. The government wishes to have clean and transparent agencies for collecting revenue and to ensure that this money is being collected for the well-being of Timorese people," said Former Minister Viegas Cardoso (Fitzpatrick, McWilliam and Barnes, 2008; Kammen, 2015; Pinto, Rosidi and Baridwan, 2020).

CONCLUSION

This empirical study asks: who are the stakeholders? How can they work together? How do these actors manage or fail to manage corruption? More broadly, which successful collaboration mechanisms can be identified from the literature about how to reduce corruption? In cases where the government is the implementing partner, the governmental implementing partners must take appropriate steps to prevent fraud and corruption and ensure that anti-fraud and corruption policies are in place and applied to Timor-Leste Government projects or programs that receive funding from Timor-Leste Government (Fitzpatrick, McWilliam and Barnes, 2008; Leach, 2009; Braithwaite, Charlesworth and Soares, 2012; Kammen, 2015; Pinto, Rosidi and Baridwan, 2020). The appropriate governmental authorities will investigate all credible allegations of fraud and corruption in connection with implementing activities funded by the Timor-Leste Government.

Where the governmental implementing partner becomes aware that Timor-Leste Government P has provided or is to provide funds to an activity or an entity that is the focus of an investigation for alleged fraud/corruption, the governmental implementing partner will (i) promptly advise Timor-Leste Government's OAI of its investigations; and (ii) cooperate and provide OAI confidentially regular updates on the status of investigations. In cases where UNDP has already provided funds, the governmental implementing partner will make every effort to recover all funds that it determines were diverted through fraud, corruption or other financial irregularities and return any recovered funds to Timor-Leste Government (Coutinho & Briosa e Gala 2014; Puguh et al., 2022; Thompson, 2015). Consistent with Timor-Leste Government's standard practices, when a contract is to be issued by the governmental implementing partner in connection with expenses of the Timor-Leste Government funds, that contract shall include clauses that ensure that no fees, gratuities, rebates, gifts, commissions or other payments, other than those shown in the proposal, have been given, received, or promised in connection with the selection process or contract execution, and that they shall cooperate with investigations (Braithwaite, Charlesworth and Soares, 2012; Roll, 2018).

Timor-Leste Government has established a 'Hotline' to ensure that persons can report fraud free of charge, using different options. Anyone with information regarding fraud or other corrupt practices against Timor-Leste Government or involving Timor-Leste Government staff, non-staff

personnel, vendors, implementing partners and responsible parties is strongly encouraged to report this information through the Investigations Hotline (Feijó, 2014; Marx, 2014). Timor-Leste Government does not tolerate any form of retaliation against whistleblowers, i.e., an individual holding a UNDP assignment/contract that has reported allegations of wrongdoing or cooperated with a duly authorized audit or investigation (Johnson, 2017; Collaery, 2018; Charles, 2019). For more information on protection against retaliation⁵, please refer to the Timor-Leste Government Policy for Protection against Retaliation (a “whistleblower” protection policy).

References

Antohei, V.-M. et al. (2020) 'Attracting European funds in the Romanian economy and leverage points for securing their sustainable management: A critical auditing analysis', *Sustainability*, 12(13), p. 5458.

<https://doi.org/10.3390/su12135458>

Anton, D. (2013) 'Arbitrating the Treaty on Certain Maritime Arrangements in the Timor Sea: Espionage Between Neighbours in the Latest Round', ANU College of Law Research Paper [Preprint], (13-20).

<https://doi.org/10.2139/ssrn.2364996>

Anton, D. (2016) 'The Vienna Convention and Legally Binding Treaties: Implications for the Maritime Boundary Negotiations between Australia and Timor-Leste', Griffith University Law School Research Paper [Preprint], (16-03).

<https://doi.org/10.2139/ssrn.2748052>

Barma, N.H. (2021) 'Do petroleum rents fuel conflict in developing countries? A case study of political instability in Timor-Leste', *Energy Research & Social Science*, 75, p. 102018.

<https://doi.org/10.1016/j.erss.2021.102018>

Blunt, P. (2009) 'The political economy of accountability in Timor-Leste: Implications for public policy', *Public Administration and Development: The International Journal of Management Research and Practice*, 29(2), pp. 89-100.

<https://doi.org/10.1002/pad.522>

Braithwaite, J., Charlesworth, H. and Soares, A. (2012) *Networked governance of freedom and tyranny: peace in Timor-Leste*. ANU Press.

https://doi.org/10.26530/OAPEN_459392

⁵ The 2002 constitution of the Democratic Republic of Timor Leste Article 38 of the Constitution specifically addresses the protection of personal data and provides every citizen with the right to access, the right to rectification, and the right to know the purpose for which their personal data is collected, as well as outlining the conditions for consent to the processing of this type of data certain. In addition, there are sectoral laws governing money laundering and the national health system.

Charles, S. (2019) 'The federal government's treatment of Timor-leste', *Victorian Bar News*, (166), pp. 19-20.

Collaery, B. (2018) 'Disequilibrium: Timor-Leste, Australia, and the balance of powers between the Executive, the Judiciary and the Legislature', *Ethos: Official Publication of the Law Society of the Australian Capital Territory*, (250), pp. 28-37.

Costa, M. and Sharp, R. (2016) 'Budgetary policy, gender equality and the politics of change in Timor-Leste', in *Women and the Politics of Gender in Post-Conflict Timor-Leste*. Routledge, pp. 133-148.

<https://doi.org/10.1080/13552074.2017.1286806>

Coutinho, F.P. and Briosa e Gala, F. (2014) 'David and Goliath Revisited: A Tale about the Timor-Leste/Australia Timor Sea Agreements', *Tex. J. Oil Gas & Energy L.*, 10, p. 429.

Drexler, E.F. (2013) 'Fatal knowledges: the social and political legacies of collaboration and betrayal in timor-leste', *International Journal of Transitional Justice*, 7(1), pp. 74-94.

<https://doi.org/10.1093/ijtj/ijs037>

Drysdale, J. (2008) 'Five principles for the management of natural resource revenue: The case of Timor-Leste's petroleum revenue', *Journal of Energy & Natural Resources Law*, 26(1), pp. 151-174.

<https://doi.org/10.1080/02646811.2008.11435181>

Drysdale, J. (2012) 'Five principles for managing Timor-Leste's natural resource revenue wisely', in *Community Futures, Legal Architecture*. Routledge, pp. 147-160.

<https://doi.org/10.4324/9780203123119-15>

Dumienski, Z. (2011) 'Critical Reflections on Anti-Human Trafficking: The Case of Timor-Leste', PDF). *NTS Alert*, Singapore: RSIS Centre for Non-Traditional Security Studies (NTS) Studies for NTS Asia [Preprint], (2).

Farooq, O. and Shehata, N.F. (2018) 'Does external auditing combat corruption? Evidence from private firms', *Managerial Auditing Journal* [Preprint].

<https://doi.org/10.1108/MAJ-08-2017-1634>

Feijó, R.G. (2014) 'Timor-Leste in 2013: Marching on its own feet', *Asian Survey*, 54(1), pp. 83-88.

<https://doi.org/10.1525/as.2014.54.1.83>

Fitzpatrick, D., McWilliam, A. and Barnes, S. (2008) 'Policy notes on customary land in Timor Leste', *East Timor Law Journal*, 5, pp. 1-10.

<https://doi.org/10.4324/9781315623177-1>

Goldfinch, S. and Derouen Jr, K. (2014) 'In It For The Long Haul? Post-Conflict Statebuilding, Peacebuilding, And The Good Governance Agenda In Timor-Leste', *Public Administration and Development*, 34(2), pp. 96-108.

<https://doi.org/10.1002/pad.1679>

Goldsmith, A. and Dinnen, S. (2007) 'Transnational police building: critical lessons from Timor-Leste and Solomon Islands', *Third world quarterly*, 28(6), pp. 1091-1109.

<https://doi.org/10.1080/01436590701507479>

Hicken, A. (2020) 'Indonesia's democracy in comparative perspective', Power T and Warburton E (eds) *Democracy in Indonesia: From Stagnation to Regression*, pp. 23-44.

<https://doi.org/10.1355/9789814881524-007>

Jeppesen, K.K. (2019) 'The role of auditing in the fight against corruption', *The British Accounting Review*, 51(5), p. 100798.

<https://doi.org/10.1016/j.bar.2018.06.001>

Johnson, S. (2017) 'Understanding employee fraud: a case study in Timor-Leste'. Heriot-Watt University.

Kammen, D. (2015) 'Timor-Leste', *The Contemporary Pacific*, 27(2), pp. 537-544.

<https://doi.org/10.1353/cp.2015.0046>

Kingsbury, D. (2010) 'National identity in Timor-Leste: challenges and opportunities', *South East Asia Research*, 18(1), pp. 133-159.

<https://doi.org/10.5367/000000010790959820>

Kingsbury, D. (2014) 'Democratic consolidation in Timor-Leste: Achievements, problems and prospects', *Asian journal of political science*, 22(2), pp. 181-205.

<https://doi.org/10.1080/02185377.2014.899507>

Lonto, M.P. et al. (2023) 'The Effectiveness of Internal Audit for Fraud Prevention', *Australasian Accounting, Business and Finance Journal*, 17(3), pp. 171-190.

<https://doi.org/10.14453/aabfj.v17i3.11>

Leach, M. (2009) 'The 2007 Presidential and Parliamentary Elections in Timor-Leste', *Australian Journal of Politics & History*, 55(2), pp. 219-232.

<https://doi.org/10.1111/j.1467-8497.2009.01513a.x>

Lundahl, M. and Sjöholm, F. (2008) 'The oil resources of Timor-Leste: curse or blessing?', *The pacific review*, 21(1), pp. 67-86.

<https://doi.org/10.1080/09512740701868898>

- McLaren, J., Kendall, W. and Rook, L. (2019) 'Would the singaporean approach to whistleblower protection laws work in Australia?', *Australasian Accounting, Business and Finance Journal*, 13(1), pp. 90-108. Available at: <https://doi.org/10.14453/aabfj.v13i1.5>
<https://doi.org/10.14453/aabfj.v13i1.5>
- MacQueen, N. (2020) 'The Peacekeeping Legacy in Timor-Leste: Imperial Re-Encounters?', *International Peacekeeping*, 27(1), pp. 29-34.
<https://doi.org/10.1080/13533312.2019.1710371>
- Marx, S. (2014) 'Firing of Foreign Judges in Timor-Leste Threatens Justice System', *The Asia Foundation*, 29.
- Mendes, N.C. (2012) 'Timor-Leste in 2011: The Prelude of a New Cycle?', *IPRIS Lusophone Countries Bulletin: 2011 Review*, 46, p. 50.
- Mitchell, K. and Akande, D. (2014) 'Espionage & Good Faith in Treaty Negotiations: East Timor v Australia', *EJIL* [Preprint].
- Nafisah, S. and Triyanto, D.N. (2019) 'Transparency, Accountability, And Audit Findings In Bpk Ri To Minimizing The Level Of Corruption', *RIMA-Research In Management and Accounting*, 2(2), pp. 67-75.
<https://doi.org/10.33508/rima.v2i2.2603>
- Neves, G. (2018) 'Political and economic challenges of petroleum dependency in Timor-Leste', *The promise of prosperity: Visions of the future in Timor-Leste*, pp. 63-83.
<https://doi.org/10.22459/PP.2018.03>
- Pinto, M., Rosidi, R. and Baridwan, Z. (2020) 'Effect of Competence, Independence, Time Pressure and Professionalism on Audit Quality (Inspeção Geral Do Estado in Timor Leste)', *International Journal of Multicultural and Multireligious Understanding*, 7(8), pp. 658-667.
<https://doi.org/10.18415/ijmmu.v7i8.2013>
- Puguh, A.S., Surryanto, D.W. and Afifuddin, M. (2022) 'The policy in handling transnational crime at Indonesia's Maritime Borders (Study at tanjung Balai Asahan, North Sumatera Province)', *Technium Soc. Sci. J.*, 28, p. 645.
<https://doi.org/10.47577/tssj.v28i1.5814>
- Roll, K. (2018) 'Street level bureaucrats and post-conflict policy-making: Corruption, correctives, and the rise of veterans' pensions in timor-leste', *Civil Wars*, 20(2), pp. 262-285.
<https://doi.org/10.1080/13698249.2018.1477270>
- Saputra, K.A.K. et al. (2022) 'Fraud Prevention Determinants: A Balinese Cultural Overview', *Australasian Accounting, Business and Finance Journal*, 16(3), pp. 167-181. Available at:

<https://doi.org/10.14453/aabfj.v16i3.11>.

<https://doi.org/10.14453/aabfj.v16i3.11>

Saputra, K.A.K., Jayawarsa, A.A.K. and Priliandani, N.M.I. (2022) 'Antonio Gramsci Hegemonical Theory Critical Study : Accounting Fraud Of Hindu - Bali', *International Journal of Business*, 27(2), pp. 1-11.

[https://doi.org/10.55802/IJB.027\(2\).001](https://doi.org/10.55802/IJB.027(2).001)

Saputra, K.A.K. and Kawisana, P.G.W.P. (2021) 'ANALYSIS OF THE INFLUENCE OF POWER , AUDITOR EXPERIENCE AND TASK COMPLEXITY ON AUDIT JUDGMENT', *Palarch's Journal Of Archaeology Of Egypt/Egyptology*, 18(4), pp. 6370-6379.

Scheiner, C. (2015) 'Can the Petroleum Fund exorcise the resource curse from Timor-Leste?', *A new era*, pp. 73-101.

<https://doi.org/10.22459/NE.09.2015.06>

Sia, V.N. (2019) 'Penerapan Model COSO Untuk Peningkatan Fungsi Pengendalian Internal: Studi Pada Agency Administracao De Aeroporto E Navegacao Aerea De Timor-Leste', *Jurnal Ekonomi dan Bisnis Airlangga*, 29(2), pp. 142-169.

<https://doi.org/10.20473/jeba.V29I22019.142-169>

Thompson, M. (2015) 'Timor Sea Joint Petroleum Development Area: Production Sharing Contracts Atop a Fragile Maritime Boundary', *Australian and New Zealand Maritime Law Journal* [Preprint].

Tully, S. (2014) 'Legal updates: International law: Timor-leste v Australia privilege, security and international law', *LSJ: Law Society of NSW Journal*, (5), pp. 84-85.

Tully, S.R. (2014) 'Professional Secrecy after Timor-Leste v. Australia: Is There a National Security Exception to Legal Professional Privilege under Australian and International Law', *Lawasia J.*, p. 37.

Wallis, J., Jeffery, Renee and Kent, L. (2016) 'Political reconciliation in Timor Leste, Solomon Islands and Bougainville: the dark side of hybridity', *Australian Journal of International Affairs*, 70(2), pp. 159-178.

<https://doi.org/10.1080/10357718.2015.1113231>

Wallis, J., Jeffery, Renée and Kent, L. (2016) 'The dark side of hybridity: Political reconciliation in Timor-Leste, Solomon Islands and Bougainville', *Australian Journal of International Affairs*, 70(2), pp. 159-178.

<https://doi.org/10.1080/10357718.2015.1113231>