Fostering Trust and Transparency in Governance: **Investigating and Addressing the Requirements for Building Integrity in Public Sector Information System in the ICT Environment**

Steering Committee Meeting, Tuesday 19 December 2006
Washington (8 am), London (1 pm), Pretoria (3 pm), Dar es Salaam (4 pm)

Agenda

1   Welcome and Introduction of Participants (*Paper A*)

2   Overview of the Project (*Paper B*)

3   Case Study Summary Reports: Lesotho, Ghana and Tanzania (*Paper C*)

4   Key Issues from Case Studies (*Paper D*)

5   Making the Findings Meaningful (the 'So What?' factor) (*Paper E*)

6   Conclusions and Date of Next Meeting

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Steering Committee Meeting, Tuesday 19 December: Participants and Site Times

London: 1 pm

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Overview of the Project

Objectives

The underlying premise of the research project is that if computerisation is to provide the basis for informed decision making and effective service delivery, as well as for addressing corruption through increased transparency, the information generated must be reliable and trustworthy over time. The trustworthiness and reliability of computer applications is affected by the quality of the documentary evidence input to and generated by electronic systems, which should lay an audit trail for accountability. At present, governments are attempting to move to the electronic environment without taking account of the implications for managing records as evidence. Many are seeking to introduce electronic systems based on paper systems that have been poorly managed or have collapsed and to rapidly replace these paper systems.

Focus of the Research Project

The study focuses primarily on pay and personnel records as a means of exploring the issues involved in making the transition to managing records in the ICT environment. It is exploring the management of paper records as inputs to financial and human resource management information systems, the management of electronic records as digital outputs and the links between them. It is also examining the management of digital records scanned to human resource information systems. To broaden the basis of the study and provide comparisons, one other significant area of service provision, probably court management, will be examined.

Research Issues

The research is exploring:

- the risks associated with the rapid transition to the electronic environment when records are not properly considered as part of, or in relation to, computer applications

- the need to manage electronic records as evidence of government decisions, actions and transactions, management of state resources, delivery of services, and the protection of citizens' rights and privileges.

- the relationship of evidentiary requirements to reform objectives

- the requirements for managing the records of key public sector functions in different media (paper, electronic, digitised)

The Research Team members are examining issues that will help shape the deliverables:

- What impact does records management have on the management of the government functions studied?

- How does the loss of control of records contribute to corruption? What are the opportunities for strengthening anti-corruption initiatives, access to information and electronic government initiatives?

- What are the risks for the governance process and services to the poor if paper and electronic records are not managed? What are the opportunities for strengthening services to the poor by strengthening the management of records, paper and electronic?

- What can be done to create greater demand by citizens for records as evidence and greater political will in governments to introduce solutions?

- How can records management issues be fed effectively into policy development, poverty reduction strategies and fiduciary risk assessments?

- What are the causes of weak records management, paper and electronic? Why are these issues not being addressed adequately? What solutions have emerged?

- How applicable are the lessons learned in managing paper and electronic records in developed countries, where there have been significant investments in finding solutions and how this knowledge can be adapted appropriately to a developing country context?

Methodology

Three approaches are used to gather information:

- Collecting *qualitative* information about public sector reform, electronic governance initiatives, pay and personnel processes and records management; this information, derived mainly from internet searches, documents and interviews

provides background and context for the research. It also will provide an indication of the links between pay and personnel processes and recordkeeping.

- Mapping *information flows*. This is a valuable method for identifying weaknesses in control systems for payroll, establishment and human resource management. Inputs and outputs can be identified and the movement of information analysed. This helps to build a picture of the current processes and controls and provides a basis for understanding records management requirements.

- Conducting *quantitative* research: As far as possible, samples of records will be examined to evaluate the quality of payroll information and personnel records from a systems perspective. For practical reasons, this can only be a small sample but one that will provide indicative findings.   The sample should provide a basis for developing performance indicators that will help make it possible to measure progress towards improvements in the management of pay and personnel records in relation to objectives for public sector reform.

Deliverables

The project will produce four main deliverables that will be available without charge in the public domain:

- route map providing a sequence strategy for moving from a paper-based to an electronic information environment and linked to development targets

- strategies for creating and managing paper and electronic records as evidence

- good practice guidance and standards materials

- four training modules

- database of case studies, with a report summarising the findings, as teaching and staff development materials.

Location of Case Studies

The Africa region is the principal study area. Case studies relating to personnel and payroll records have been undertaken in Lesotho, Ghana and Tanzania, and additional studies on pay and personnel records will be carried out in Zambia and in the State Government of Karnataka in India. There also will be a study of records in relation to one other function in an Africa government; a study of court records in Lesotho has been suggested.

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Case Study Summary Reports

Lesotho

*The case study in Lesotho took place between 10 and 28 July 2006. There were fruitful
discussions at the Ministry of Ministry of Tourism, Environment and Culture, Ministry of
Finance and Development Planning, Ministry of Public Service, Ministry of Agriculture
and Food Security, Ministry of Education (including the Teachers Services Department),
Ministry of Communications, Science and Technology and Ministry of Local
Government. Access to, and analysis of, a selection of pay and human resources manual
and electronic records too place at various ministries. Discussions also were held with
advisers from the Public Financial Management Programme in the, Ministry of Finance
and from the EU, Irish Aid, DFID and GTZ.*

The Government of Lesotho is undertaking major reforms in the public sector that
include introducing computerised systems aimed at improving information handling,
eliminating the loss of vital information and improving work flow. Lesotho also is
moving forward to enhance its ICT capacity and to develop its e-Government capability.
In this environment, strategies for managing electronic records and digital information
need to be developed to ensure that important evidence is preserved and government
actions are transparent over time.

Human resource management and pay processes are a part of the reform programme. At
present many components of the pay and personnel processes still are manual, although
parts have been computerised. A government-wide Human Resource Information
System (HRIS) (UNIQUE) has been partially introduced, but it has not been entirely
successful and today it is used primarily to process the payroll. However, at present, it is
difficult to establish the exact size of the public Service. A new government-wide HRIS
is to be introduced shortly, while work on a new Integrated Financial Management
Information System (IFMIS) has already commenced; this will computerise many
financial processes and supersede the earlier GOLFIS financial system. Some basic
stand-alone Microsoft Access databases have also been developed in ministries. There is
a need to ensure recordkeeping functionality in these new systems to protect the long
term survival and accuracy of the electronic records generated and strengthen data
accuracy.

While basic controls are in place, there is a need to develop more effective and better co-
ordinated systems and procedures for managing personnel and pay information as part of

the introduction of a new government-wide HRIS. The casualty return system, for instance, needs to be revamped, and systems need to be introduced to ensure that information is acted upon in a timely manner. As the Auditor General, has noted, the Human Resource Units within line ministries will need to ensure that personnel information is kept up to date and checked for accuracy. This will be particularly important in relation to long term ongoing devolution of the human resource function to local governments.

In addition, regular audits should take place of human resource information held in ministries, in the Ministry of Public Service and in the Treasury to ensure that data is accurate and can be verified between the human resources and payroll. The Ministry of Public Service will need to work closely with the Ministry of Finance and Development Planning to ensure that new HRIS and the new IFMIS systems work effectively together to manage personal staff information and payroll. Recordkeeping functionality, including backup, storage and migration strategies also will need to be considered to ensure the integrity of electronically generated personal information over the long term, and procedures and staff training are needed to ensure that public servants are aware of the requirement to manage the creation and maintenance of electronically generated records.

Decentralisation of responsibilities to local governments is a significant part of the reform process in Lesotho. This will have significant implications for recordkeeping in government in general and for human resource and payroll information in particular. The lack of capacity and infrastructure for managing records in isolated parts of the country will pose a challenge. There are basic central and regional stand-alone databases that contain information about devolved staff, but reports suggest that records outside of Maseru, particularly in isolated areas, are poorly managed. The Ministry of Local Government will need to work closely with the State Archives and other ministries to ensure that records issues are addressed as part of the decentralisation process.

The State Archives plays a limited role in records management, largely due to low records management and little recognition of its potential valuable role. While the Archives has moved into an excellent new building and has had some success in enhancing general records management, much work remains to bring recordkeeping across government to an international standard. The role of the State Archives in the management of both current and non current records across the public service needs to be reviewed and enhanced. The existing records act needs to be reviewed and brought in line with modern requirements for records management. The legislation also should address the overall management of electronic and digital records that are created and stored in a variety of formats in the ICT environment. The lack of records management capacity and infrastructure puts Lesotho at risk in terms of meeting governance requirements for accountability and transparency and establishing evidentiary reliability.

Ghana

The case study in Ghana took place between 7 and 25 August 2006, and a second visit is planned in early February 2007. Discussions were held with the Office of the Head of the Civil Service, Controller and Accountant General's Department, Ministry of Public Sector Reform, the Public Records and Archives Administration Department (PRAAD and DVID staff. A selection of personnel files were examined in the Office of the Head of the Civil Service and Ministry of Education and an analysis carried out of their completeness. The Government of Ghana is currently replacing its personnel and payroll database (IPPD1) with a new system (IPPD2), and it is anticipated that a more detailed examination of IPPD2 following its implementation, a detailed analysis of personnel records at the ministry and departmental level, and further discussions with stakeholders will enhance the present findings.

The payroll and human resource management functions are linked through the Integrated Personnel Payroll Database (IPPD), a centralised computer system for managing human resource and payroll information for the Government of Ghana employees and pensioners that has been an integral part of the public sector reform programme initiated in the 1990s. The overall objective of IPPD is to strengthen Government of Ghana's ability to manage and control human resources and payroll administration in the public sector.

The government is in the process of moving from IPPD1 to IPPD2, a change that has been in the planning process for over 10 years. DFID withdrew its support a few years ago, but the Government has restarted the project and is now piloting the new system. It has been suggested that there may be problems, but it is not yet clear how this work is progressing.

One of the key benefits of IPPD1 system is that it provides in one place, detailed information about names, grades, salaries, location and area of responsibility of individuals. Indeed, by including both established and non-established posts in the Civil Service and subvented organisations in one personnel database, it has been possible to provide a comprehensive picture on government employees. IPPD1 has been less successful in providing timely and reliable information. There are a number of records management related issues, such as the:

- absence of computer hardware and software manuals or other systems documentation

- lack of a disaster recovery or vital records plans for IPPD

- lack of recordkeeping rules for controlling and maintaining computerised records

- absence of mechanisms for integrating paper based and computerised information

- limited capability and functionality for users and lack to capacity to generate reports or provide adequate audit trail information.

IPPD2, initiated in 1999, was initially beset with conflicts of over implementation issues and it had to be re-launched in 2002. Today, IPPA2 is performing payroll management functions for the National Health Service, Audit and Pensions Services. The project timetable provides for full conversion to IPPD2 towards the end of 2006.

The fully installed and configured implementation of IPPD2 is expected to provide a number of enhancements, including functionality for human resource management, security and controls, complementary reporting, efficiency and stability in payroll runs, and integration with other systems. IPPD2 also will provide for enhanced payroll controls, including controls to check insertion of ghost names, cash and numerical ceilings set for each management unit, and an audit trail on the Oracle HRMS software showing the original data, when changes were made and who made them. The new software tracks all transactions, and all users including programmers are trailed by the system. The system is able to produce several predefined human resource and payroll reports, and it has been configured to allow cross validation of transactions and to avoid duplications and online reporting of exceptions via system alerts to specific users.

Unfortunately, system designers have not taken built records management functionality for into IPPD2, and the capacity for managing electronic records is limited. At present there is an ongoing failure to keep up-to-date records leading to payroll leakages and payment arrears. There are no operating systems or procedures to guarantee the reliability of electronic records and to ensure that the records are not only understandable and usable but have integrity and relevance. The failure by users to follow administrative procedures, along with reporting lags in updating payroll records across management units, adds greatly to the opportunity of payroll fraud.

There is no policy requiring that manual personnel records should be phased out, and the Office of the Head of the Civil Service (OHCS) is supposed to keep master files of all civil servants. However, the OHCS personnel records office has almost ceased to operate, and the MDAs keep more complete human resource files. Personnel records offices in MDAs are much more efficient, but the holdings also are incomplete due to the fact that when staff are transferred the files do not move with them. This appears to have an impact on the completeness and reliability of input information into computer systems.

Improving the management and control of the payroll should yield efficiency gains. However, new technology alone will not yield these benefits. Records management should be enhanced across the MDAs in order to provide the mandate, direction, responsibility, control systems and capacity to create and use records effectively. If the recordkeeping infrastructure can be strengthened, the result will be more complete, better managed personnel records that will provide a reliable data source for inputting data to and verifying data in the IPPD.

Tanzania

The Tanzania case study took place between 9 and 23 October 2006 and a further visit is to be carried out in early 2007. The government's human resources and payroll is undergoing change involving re-engineering of key processes as well as a substantial upgrade of the Human Capacity Management Information System (HCMIS). Discussions took place at the President's Office, Public Service Management; the Department of Records and Archives Management; the Ministries of Finance, Agriculture, Education and Health; and Office of the Controller and Auditor General. Discussions also were held with advisers from DFID and the World Bank. There was limited access to pay and human resources manual and electronic records, but qualitative information was obtained from ministries.

Tanzania's Public Sector Reform Programme (PRSP) aims to pay and establishment procedures; reduce employment numbers; introduce wage bill control; and improve public service incentives, accountability, skills, service delivery and management systems. The goal is a smaller, affordable, efficient, well-compensated and motivated public service, with the emphasis on results and outcomes. Overall, the PRSP places a strong emphasis on strategic planning, monitoring and evaluation. Key performance indicators are used to support this approach. Unfortunately, while regulations imply that information must be communicated and recorded, they do not specify how the records should be created and managed to support evidentiary requirements.

In January 1999, the Government issued a new Public Service Management and Employment Policy in recognition that employment, appointment and promotion must be based on competitive, transparent and merit principles. The policy calls for management systems that are efficient and effective in all public service delivery and the establishment of management principles based on law, transparency and fairness to all public members. Weak personnel data and information systems are recognised in the policy as problems that need to be addressed.

The Human Capital Management Information System (HCMIS) was initiated in 1995, and from the outset, it was intended that personnel records would be managed as part of the system. The HCMIS is a key component of the PSRP which, it is hoped, will sustain establishment and payroll controls and provide relevant, complete, accurate and timely information to managers and administrators.

Today the HCMIS essentially manages the payroll, although with the move to the next version of the system, it is hoped that it will also manage human resource information as it relates to individual positions. Currently, data is being migrated to a new web-based version of HCMIS that will enable MDAs to input and access human resource management data directly. This will have far-reaching implications for business processes and records management. In addition, a scanning project has been initiated to provide electronic copies of key documents that can in the future be accessed through the HCMIS. Processes and procedures tend to be somewhat fluid in terms of introducing

changes, for instance the development of new input forms, the flow of information and responsibilities for certain functions. Standards and guidelines are needed. Further analysis is being undertaken regarding the system's recordkeeping functionality, including back up mechanisms.

The Government of Tanzania operates both open and confidential personnel registries. At present there is no clear distinction between which documents should be held on confidential and open files. It remains the case that huge volumes of paper overwhelm the registries, and the records themselves are incomplete and fragmented, with records about the same individual scattered through the system, in both open and confidential registries. The proliferation of files is partly due to the fact that when staff are transferred between ministries during their careers, their files remain behind and new files are opened by the office to which they transfer.

Poor management of personnel files also is caused by the absence of procedures for creating central master files for essential documents and a lack of clear procedures to support such processes as indexing, file tracking and disposition of inactive files. File classification is not uniform, and storage conditions are often below modern standards. All of the MDAs visited expressed concerns about the lack of space, equipment, and capacity. A major decongestion exercise is needed to remove the files of people who have died or retired to low cost storage and thus enhance the registries' capacity to manage files properly. There is also a danger that human resource information required for the upgraded HCMIS may not be complete or reliable. The mandate of the Records Archives Management Division gives it only limited authority over human resource records, personal files or payroll information. It does not have access to any of the confidential records

At present the movement of manual documentation is slow and inefficient. While in the longer term information flow will improve with the roll out of the HCMIS, hard copy information will, in the immediate future, continue to serve as the basis of any action. There is a need to establish a link between business process, information on paper files and the HCMIS. While there are plans to link the scanned documents from paper files to the HCMIS, further clarification is needed as to how this will be undertaken and at what stage.

The Government of Tanzania still has enormous records management challenges to address, but it is committed to developing a national records management policy and standards and guidelines for personnel records. Records and their management are not generally well understood in terms of their contribution to supporting decision making, ensuring accountability and transparency, as well as safeguarding evidence. As noted by the Auditor General, recordkeeping is a critical component of the audit function, and without records, there can be no audit.

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Key Issues Arising from the Case Studies

A number of themes that have recurred in the case studies should help to inform the nature of the guidance and training material required. These themes are summarised below.

The lack of complete and accurate documentation on the employment of public servants has been recognised as a significant problem in terms of:

- reporting within government

- tracking changes to the personnel establishment listing and to the payroll

- identifying ghost workers

- identifying employees who are due to retire

- devolution of responsibility of staff in the districts

- meeting national and international audit requirements

- reporting to donors and lenders.

IT is regarded as the solution to these information management problems, but there is little if any professional records management input to systems design; governments are not planning for the management of records as evidence in the electronic environment.

There is a move from managing human resource information centrally to devolving the function to local agencies. The environment is dynamic and fluid, with a significant human resource system upgrade either planned or being undertaken to the systems of the countries being studied. Flexible next generation software, using web-based browser technologies, is being introduced so that agencies will have greater system access and control. Business process re-engineering is being driven by procurement considerations as much as by information requirements.

There is evidence that the countries being studied are becoming 'locked into' particular applications, as change to another vendor application is disruptive and costly. As well as improving functionality, system upgrades are necessary because hardware quickly

becomes obsolete and older software versions are no longer supported by vendors. System upgrades do not adequately take into account the long term integrity of the data and records being migrated.

The interface between the payroll and human resource information systems needs to be strengthened. There is an element of silo development between the MDA responsible for the public service management and the Finance Ministry. These two MDAs need to work together in the development of systems in order to avoid incompatibility issues and streamline work processes.

Records are created in a mixed media (electronic/paper) environment, and they need to be managed in an integrated manner, regardless of media. This is not happening.

Manual personnel files in civil service departments and many ministries often are poorly maintained. In many instances, hard copy files are incomplete or difficult to retrieve. Multiple files for public servants are common, and there is little or no agreement about which documents should be held where, and whether personnel records should follow officers when they transfer from one MDA to another. The result is a fragmentation of personnel records. One serious consequence is the delay in processing pension applications. Policies and procedures are needed to govern the creation, content and management of personnel files.

The lack of well managed, complete paper-based personnel records has implications for the accuracy of payroll data. Complete personnel records should provide a resource for payroll verification as well as for human resource management. The inability to verify the payroll against hard copy records represents a missed opportunity for strengthening payroll control and resolving errors and fraudulent entries.

While governments are eager to move away from paper-based systems, huge volumes of paper records continue to be created without being managed. Restructuring and data clean up is necessary and decisions regarding retention periods need to be taken.

Overall, the records management environment is poor. Registries are viewed as dumping grounds for and by staff, the calibre of records personnel is often low and remuneration is poor. The national archival authority often is unable to influence the development of sound records management due to mandate and capacity issues. There are few well qualified and experienced records managers and knowledge of the management of electronic records over time is virtually non-existent.

The infrastructure and regulatory environments needed to ensure the survival of reliable and accurate records as evidence is lacking and needs to be strengthened.

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Making the Findings Meaningful

Careful thought needs to be given to how the findings of the research project can be the most useful and make the greatest impact. There must be a means of linking the findings to the policy change agenda and of prompting buy-in from governments. Three strategies are discussed here, and the Steering Committee's advice on these and other approaches will be welcome. These approaches are: developing effective and objective records management indicators that may be linked to funding, inserting records management functionality in the development of IT systems, and working with government stakeholders to define the most appropriate form of guidance and training materials.

Accountability Indicators

Country Policy Institutional Assessments (CIPA)

The World Bank places considerable emphasis on the high level Country Policy Institutional Assessments, which comprise equally weighted criteria representing the policy dimensions of an effective poverty reduction and growth strategy. The research project will support three of these indicators:

- quality of budgetary and financial management

- efficiency of public expenditure

- transparency, accountability and corruption in the public sector.

PEFA Indicators

Twenty eight Public Expenditure and Financial Accountability (PEFA) Indicators were developed between 2001 and 2005 by a multi-agency partnership programme including the World Bank, the International Monetary Fund, the European Commission, the Strategic Partnership with Africa and the Governments of the United Kingdom, France, Norway and Switzerland. One of the indicators is particularly relevant to this study. Indicator 18: *Effectiveness of the Personnel and Payroll System* measures:

- the degree of integration and rationalisation between personnel records and payroll data

- the timeliness of changes to personnel records and the payroll

- internal controls of changes to personnel records and the payroll

- the existence of payroll audits to verify control weaknesses and ghost workers.

A series of meetings have been held with PEFA Secretariat staff to consider the relevance of the research findings to the indicators, particularly Indicator 18. The Secretariat has indicated that it would be helpful if the research project could provide more detailed clarification for assessors, and particularly for auditors, that would drill down from the indicators to get at the underlying performance factors. By highlighting the issues involved for internal and external auditors and providing tools for measuring improvements, the project can help to equip auditors to monitor and audit the completeness of and linkages between pay and personnel records.

The assessors and the auditors need to look at the quality of information held in the personnel records, the personnel database and the payroll as well as at the numbers actually employed and to evaluate how this information is linked and verified. Whether the systems are manual, electronic or hybrid, there needs to be a means of checking back to the authorisation for changes in the system, and this is likely to involve referring to original source documents. In particular, it would be helpful if the drill down guidance could address organisational systems problems, weaknesses in systems, human resources requirements and corruption. Where do bottlenecks occur and what can be done to address them.

Governance Indicators

The World Bank is developing sets of questions that can be used to obtain reliable data as a baseline for measuring key issues. These questions, which are to be asked are to be presented to client countries annually on line and scored to enable comparisons, will build up a picture over time. The aim should be to develop a set of questions for stakeholders who create, manage and use records. A set of questions can be developed as a project deliverable, and there can be further consultation with public sector specialists within the Bank about how to take this initiative forward.

Building Records Management Functionality into Human Resource Information Systems

Information systems often are designed to support current information needs but not to ensure record keeping functionality over time. Some HRIS applications have stronger recordkeeping capabilities than others. There are international standards for electronic

records management that can be used as a benchmark for functional requirements, and guidance for records management functionality in HRIS applications, drawing on the research findings, should be prepared as an aspect of the deliverables. If these can become standard prototype requirements for bidding documents, the management of pay and personnel information will be strengthened significantly. It should be possible design reporting into the system so that information about record keeping is generated regularly.

As an illustration, records management functionality should:

- maintain historical data in such a way that allows them to be accessed when required (ie it should ensure that existing data are not merely overwritten when the system is updated with new information)

- preserve the context of the data and the circumstances of their creation as well as the data themselves and the interrelationships of the data

- support the security and retention/disposal controls which government recordkeeping requires

- maintain a full audit trail of changes made to the system

As a related issue, the HRIS system should capture the documentation required to support the human resources function. In general, HRIS systems capture information in the form of *data* (for instance names, addresses, departments, locations, dates, grades, entitlements, rates of pay, etc), but they may not capture records in the form of documents (for instance signed contracts of employment and letters to and from individual employees). Traditionally, these 'documentary' records are maintained in paper filing systems. Alternative approaches may include maintaining some or all such records in an electronic document management system (EDMS) or an electronic records management system (ERMS); or providing EDMS or ERMS capability within a leading-edge HRIS system. This also can be covered in the deliverables.

Developing Good Practice Guidance and Training Materials

Initial thinking has occurred regarding the project's deliverables, and there has been discussion with stakeholders, but there needs to be considerably more consultation before work begins on the deliverables. It is proposed that when the case studies are completed, the findings are presented at a regional stakeholders meeting which is mandated to define the content and form of the guidance and training materials that the project will produce. A regional meeting with auditors, records personnel and records management educators is proposed as a means of creating ownership and ensuring that the deliverables are relevant to regional requirements. This is within the scope of the budget. The PEFA Secretariat could be invited to send a representative.