

The Independent Commission Against Corruption

UNODC – Open-Ended Intergovernmental Working Group on the Prevention of Corruption

Initiatives and Good Practices

Introduction

The Republic of Mauritius being party to the United Nations Convention Against Corruption has spared no effort in fully complying to the provisions of the convention. The Prevention of Corruption Act (PoCA) 2002 and the Financial Intelligence and Anti-Money Laundering Act 2002 are the main legislations for fighting corruption and money laundering in the country.

The Prevention of Corruption Act 2002 makes provision for the establishment of two main operational divisions: the Corruption Investigation Division-investigating into any alleged cases of corruption and the Corruption Prevention and Education Division with a clear mandate to educate the public against corruption and enlist and foster public support in combating corruption.

To give furtherance to our preventive mandate, the ICAC has been working with its stakeholders to enlist public support in the fight against corruption and a holistic and integrated approach has been adopted. Corruption prevention materials and tools, which are of national interest, have been developed to assist public bodies in dealing with high risk areas of corruption. Corruption prevention reviews have been conducted in public bodies that are perceived as having environments that are more prone to corruption.

We are fully conscious at the ICAC that empowering the individual at community level to resist corrupt practices and adopting anti-corruption values are the surest way to instill a culture of integrity in the nation. We believe that a vigilant society if adequately supported can blow the whistle and uncover misappropriations of public funds, corruption in public procurement, customs procedures and misuse of administrative procedures. To this effect a strategic and sectoral approach has been adopted to enlist the support of the population.

A. **Awareness-raising policies and practices, with special reference to articles 5, 7, 12 and 13 of the Convention**

Article 5: Preventive anti-corruption policies and practices

1. Each State Party shall, in accordance with the fundamental principles of its legal system, develop and implement or maintain effective, coordinated anticorruption policies that promote the participation of society and reflect the principles of the rule of law, proper management of public affairs and public property, integrity, transparency and accountability.

1.1 Preventive anti-corruption policies and practices adopted by Mauritius

The year 2002 was a landmark in the fight against corruption and money laundering with the enactment of the two main legislations – the Prevention of Corruption Act 2002 and the Financial Intelligence and Anti-Money Laundering Act 2002.

The PoCA provides for the setting up of the Independent Commission Against Corruption (ICAC), which is the national anti-corruption agency in the country. The ICAC uses a three-pronged approach for fighting corruption namely through Investigation, Prevention and Education.

The Prevention of Corruption Act 2002 makes provision for the establishment of a Corruption Prevention and Education Division of the ICAC with a clear mandate to educate the public against corruption and enlist and foster public support in combating corruption. The Corruption Prevention and Education Division of the ICAC operates through two specialized Branches, the Community Relations Branch and the System Enhancement Branch:

The main provisions of the **Prevention of Corruption Act 2002 (PoCA) as amended** with regards to the prevention of corruption are to:

- a) conduct public campaigns to alert the public on dangers of corruption;
- b) enlist and foster public support in combating corruption;
- c) assist in enhancing the school curriculum so as to educate children on the dangers of corruption;
- d) inform the general public on the manner in which complaints of acts of corruption should be made;
- e) conduct campaigns to encourage the formation and strengthening of non-governmental organizations to fight corruption;
- f) liaise with private sector organizations and trade-unions for the setting up of anti-corruption practices;

- g) conduct workshops and other activities to promote campaigns for the prevention and elimination of corruption;
- h) undertake and assist in research projects in order to identify the causes of corruption and its consequences on, inter alia, the social and economic structure of Mauritius;
- i) co-operate with all other statutory corporation which have as object the betterment of the social and economic life of Mauritius;
- j) promote links between the Commission and international organizations so as to foster international co-operation in the fight against corruption;
- k) encourage links between the Commission and similar agencies in other countries; and
- l) enhance education on the dangers of corruption.
- m) monitor, in such manner as it considers appropriate, the implementation of any contract awarded by a public, with a view to ensuring that no irregularity or impropriety is involved therein;
- n) examine the practices and procedures of any public body in order to facilitate the discovery of acts of corruption and to secure the revision of methods of work or procedures which, in its opinion may be conducive to corruption
- o) advise and assist any public body on ways and means in which acts of corruption may be eliminated;
- p) draft model codes of conduct and advice public bodies on their adoption.

2. Each State Party shall endeavour to establish and promote effective practices aimed at the prevention of corruption.

2.1 Conduct of Corruption Prevention Reviews

Key reforms in the public sector that can decrease the perception of corruption are linked to the enhancement of ethics, transparency and accountability framework, reduction of complexity of systems and compliance through best practices.

As per Sections 20 (d), (f), (g), (h) (i) (j) (k) and Section (30) of the Prevention of Corruption Act 2002 as amended, the ICAC is mandated to exercise vigilance and superintendence over the integrity systems and practices in public bodies with a view to eliminating opportunities for corruption.

The ICAC has conducted several in-depth studies of systems and procedures of public bodies, known as Corruption Prevention Reviews (CPR), for the purpose of recommending improvements or reforms that would prevent incidence of irregularities and corrupt acts. As at 31 Dec 2010, 27 CPRs have been conducted in 24 public bodies with 967 recommendations. These recommendations include changes in legislation, to ensure that corruption prevention safeguards are built in the systems as early as possible.

To ensure effective and prompt implementation of anti-corruption measures proposed by the ICAC, focus group discussions are conducted with management so as to facilitate implementation of recommendations. Follow up exercises are conducted 6-months after the issue of report to assess and monitor the implementation status.

2.2 Public Sector Anti-Corruption Framework

The ICAC has developed a Public Sector Anti-Corruption Framework (PSACF) to enable public bodies to establish the requisite capacity to prevent and combat corruption in their sphere of operation. The Framework will enable public bodies to take up ownership of building corruption resistance in their respective organizations. The project is being piloted in 4 public bodies and subsequently in all public bodies in the country.

2.3 Best Practices and Guidelines

Anti-corruption tools are strong means of empowering employees and consolidating the fight against corruption. In this context, numerous anti-corruption tools to address and manage corruption risks proactively. The materials are mainly in the form of Best Practices and Guidelines and have been developed by the Independent Commission Against Corruption in collaboration with organisations concerned during the last five years. They materials are intended to serve as self-assessment tools for the enhancement of systems and procedures in public bodies.

The main ones are:

Total Integrity Management Handbook for Head Teachers, 2010: This handbook has been developed to help headmasters in ensuring total integrity management in schools. Anti-corruption values can be promoted among school children only if schools are managed with transparency and integrity and educators feel valued and motivated.

Charter for Vehicle Owners – National Transport Authority: A Charter for Vehicle Owners has been developed in collaboration with the National Transport Authority-NTA to provide vehicle owners with a checklist on the required conditions of their vehicles in order to be fit on road. The NTA has also arranged for wide dissemination of the charter through display at its Vehicle Examination Centres, its main office and different public places.

Handbook on Managing Conflict of Interests: A handbook has been developed with the aim to help organisations create a culture that encourages and supports the identification, disclosure and management of conflict of interests situations.

Guide on Good Governance for the Co-operative Sector: With a view to further instill a culture of integrity and probity in the cooperative sector, the ICAC in collaboration with the Ministry of Business, Enterprises and Cooperatives has developed a guide on good governance for the cooperative sector.

Public Sector Anti-Corruption Framework Manual: It has been developed to assist public bodies to strengthen institutional capabilities through the establishment of appropriate mechanisms to control corruption.

Best Practice Guide on “Building Integrity in NGOs: The ICAC in collaboration with the NGO Trust Fund and the MACOSS develop the guide to enable NGOs to operate within an ethical framework.

Model Code of Conduct for Parastatal Bodies: The model code has been developed to provide Parastatal Bodies with the basic principles that need to be observed in the development of their own code of conduct.

Code of Conduct for Public Officials Involved in Procurement: The code has been developed in collaboration with the Procurement Policy Office with a view to exercise vigilance and superintendence in public institutions.

Best Practice Guide - Inspection Works for Public Bodies: The guide on “Inspection works for Public Bodies” was developed with a view to promoting good governance principles and encouraging organisations to come up with mechanisms to address corruption opportunities in the inspection function.

Best Practice Guide – Recruitment and Selection in Parastatal Bodies: Parastatal bodies have their own recruitment process. In view of the high corruption opportunities that exist in such a process, ICAC has come up with a guideline on Recruitment and Selection in parastatal bodies. The guideline not only addresses opportunities for malpractices but can also contribute to standardising the recruitment process within all parastatal bodies.

Model Internal Audit Charter: Internal Audit, being part of an organisation’s oversight mechanism, is the cornerstone to good governance. To address this target group, the ICAC has developed a Model Internal Audit Charter which sets the framework for an effective internal audit to operate. The purpose is not only to encourage development of this important tool in all organisations but also to allow management to discharge itself of its responsibilities to design, implement and monitor a sound system of internal control

Procurement of Goods and Services -Best Practice Guide for Public Bodies: This document provides essential control procedures, which could be implemented in a purchasing and tendering system and covers areas, which are most prone to corruption. It also provide guidelines for self-assessment of systems in respect of procurement.

Contract Works - Best Practice Guide for Public Bodies: The objectives of this guide are to provide public bodies with a checklist to assess their own vulnerabilities to corruption risks in contract works.

Guide on Management of Funds by Parent Teachers Associations: This guide aims at assisting PTA's to better understand good governance and to develop appropriate policies and procedures that are imperative for fulfilling its mission and objectives in a transparent and accountable manner.

The Financial Services Commission

The Financial Services Commission (FSC) is the regulatory body for non-banking services, including the stock exchange and international global businesses to license, regulate, monitor and the supervise business activities in the financial sector and the protection of consumers. The FSC also has the investigative power in respect of financial fraud.

The FSC also promotes fairness and transparency in the financial markets, and establishes operating policies and procedures to detect financial fraud, improper trading/business practices and market abuse in the securities and capital markets. It has also issued Guidelines on Corporate Governance for Service Providers (Non-Financial) and Codes on the Prevention of Money Laundering and Terrorist Financing for Management Companies, for Insurance Entities and Investment Businesses.

Bank of Mauritius

The Bank of Mauritius which is the regulatory body for banking institution in Mauritius has also issued guidelines for more transparency and accountability in this sector.

3. Each State Party shall endeavour to periodically evaluate relevant legal instruments and administrative measures with a view to determining their adequacy to prevent and fight corruption.

3.1 Review of Related Legislations

With the ratification of the United Nations Convention Against Corruption and the SADC Protocol, the Republic of Mauritius has reviewed a number of legislations like the Companies Act, the Banking Act, etc and has enacted new legislations like the Public Procurement Act 2006, the Mutual Assistance in Criminal and Related Matters Act 2003, etc to enhance the fight against corruption and bring corruption under control in Mauritius

The Mutual Assistance in Criminal and Related Matters Act 2003: The objects of the Mutual Assistance Act are to enable the widest possible measure of international cooperation to be given and received by the Republic of Mauritius promptly and to the fullest extent possible, in investigations, prosecutions or proceedings concerning serious offences and related civil matters and to make provision for mutual

assistance between the Republic of Mauritius and a foreign State or an international criminal tribunal in relation to serious offences and to provide for related matters

The Public Procurement Act 2006: With a view to enhance public procurement systems and align the latter with international trends, the Public Procurement Act 2006 was enacted. It establishes modern principles and procedures for competitive bidding, transparency and accountability. It also creates new bodies like the Procurement Policy Office, the Central Procurement Board and the Independent Review Panel within the public administration to ensure that the principles are properly applied and implemented.

The Banking Act 2004: The Banking Act 2004 now includes additional clauses for fighting corruption and money laundering.

4. States Parties shall, as appropriate and in accordance with the fundamental principles of their legal system, collaborate with each other and with relevant international and regional organizations in promoting and developing the measures referred to in this article. That collaboration may include participation in international programmes and projects aimed at the prevention of corruption.

4.1 Involvement of Mauritius in Anti-Corruption Initiatives at Regional and International levels

The ICAC is fully involved in anti-corruption initiatives be it at regional and international levels. The main involvements of Mauritius are as follows:

- Mauritius is an active member of the Southern African Forum Against Corruption (SAFAC) which is a regional platform established for the purposes of mutual cooperation in combating corruption and provides a platform for anti-corruption agencies in the SADC region for anti-corruption activities, sharing of experiences and best practices in fighting corruption.
- The ICAC is a member of the International Association of Anti-Corruption Authorities (IAACA) and regularly attends the Annual Conferences and General Assembly Meetings since it was set up in Beijing in October 2006
- Mauritius regularly attends the Annual Conference of States Parties of the UN Convention Against Corruption The Republic of Mauritius also participated through the ICAC in the following events the First Africa Forum on Fighting Corruption held in February 2007 in South Africa and the Fifth Gobar Forum on Fighting Corruption and Safeguarding Integrity in South Africa in April 2007
- The Republic of Mauritius has also developed links with the following anti-corruption agencies: ICAC Hong Kong, ICAC NSW, CPIB Singapore, ACA Malaysia, BIANCO Madagascar, CBI/CVC India, Serious Fraud Office, UK.
- The relationship between BIANCO, the national anti-corruption agency in Madagascar and the

ICAC was formalized through the signing of a Memorandum and subsequent visits of officers in 2006.

- The ICAC welcomed officials from the Zimbabwe Anti-Corruption Commission, “L’Observatoire de Lutte Contre La Corruption du Benin”, the Supreme People’s Procuratorate of the Peoples Republic of China led by the Prosecutor General were in Mauritius, a group of experts from the Financial Enforcement Office of Technical Assistance (OTA) of the US Department of Treasury who were in Mauritius for two weeks to provide training on financial investigation to ICAC officers and other enforcement agencies dealing with financial investigation.
- The Commonwealth Secretariat in association with the Independent Commission Against Corruption, the Office of the Director of Public Prosecution (ODPP) of Mauritius organised a three-day regional anti-corruption workshop in June 2010.

Article 7: Public sector

1. Each State Party shall, where appropriate and in accordance with the fundamental principles of its legal system, endeavour to adopt, maintain and strengthen systems for the recruitment, hiring, retention, promotion and retirement of civil servants and, where appropriate, other non-elected public officials:

(a) That are based on principles of efficiency, transparency and objective criteria such as merit, equity and aptitude;

(b) That include adequate procedures for the selection and training of individuals for public positions considered especially vulnerable to corruption and the rotation, where appropriate, of such individuals to other positions;

(c) That promote adequate remuneration and equitable pay scales, taking into account the level of economic development of the State Party;

(d) That promote education and training programmes to enable them to meet the requirements for the correct, honourable and proper performance of public functions and that provide them with specialized and appropriate training to enhance their awareness of the risks of corruption inherent in the performance of their functions. Such programmes may make reference to codes or standards of conduct in applicable areas.

1.1 Recruitment in the Public Sector

Recruitment in the Mauritian public service is well structured. The Public Service Commission and Disciplined Forces Service Commission (formerly Police Service Commission) in Mauritius have had a glorious past of nearly 49 years. The Public Service Commission and Disciplined Forces Service Commission are stewards of excellence, safeguarding the principles that underlie the professionalism and integrity of the Mauritian Public Service.

The Public Service Commission and Disciplined Forces Service Commission are not mere recruiting agencies. They are independent agencies that fulfill the vital role of ensuring that Mauritius has a professional, non-partisan and representative Public Service. The Public Service Commission is vested with executive powers under the Constitution of Mauritius.

1.2 Public Bodies Appeal Tribunal

Following the coming into operation of the Public Bodies Appeal Tribunal Act as from June 2009, any public officer may, appeal against any decision of the Public Service Commission pertaining to an appointment exercise made within the service. Such appeal should be lodged with the tribunal within 21 days of the notification of that decision.

1.3 Performance Management System

The current Government introduced a Performance Management System (PMS) across the civil service in 2008.

1.4 The Equal Opportunity Act

The Equal Opportunity Act enacted recently is another piece of legislation which further strengthens our democratic base and good governance structure. It aims at ensuring that every person has an equal opportunity to attain his objectives in various spheres of activities and that no person is placed, or finds himself, at a disadvantage. It prohibits all forms of discrimination in a direct or indirect manner.

The Act provides for the setting up of an Equal Opportunities Division under the national Human Rights Commission to work towards the elimination of discrimination and the promotion of equality of opportunity and good relations between persons of different status. The Division is mandated to carry out investigations, undertake research, develop programmes, prepare appropriate guidelines and codes and where necessary refer any matter to the Director of Public prosecution.

The Act establishes an Equal Opportunities Tribunal to hear and determine complaints referred to it by the Equal Opportunities Division, issue interim orders and determine whether the complaint was justified. The act also provides for a right of appeal to the Supreme Court of against orders of the Tribunal.

1.5 Integrity Programme for New Recruits

The ICAC has developed an *“Integrity Programme for New Recruits”*. This programme consists of workshops seminars and talks targeting all new recruits in the civil service during the year. The objectives are to empower them to decode acts of corruption and foster a culture of integrity in them.

1.6 Training of Public Officers

The Ministry of Civil Service and Administrative Reforms has been vested with the responsibility for training of public officers in Mauritius. One of the basic tenets of training in the Civil Service is to equip

newly recruited/promoted officers with the necessary knowledge and skills in the execution of their jobs. Training of public officers has up to now been conducted at different levels of the hierarchy by way of:-

- in-house training (Induction/Foundation and Refresher courses).
- sponsorship for various award courses conducted locally and by distance learning mode
- sponsorship scheme for post-graduate courses
- scholarships under bilateral, technical assistance and other schemes.

1.7 Remuneration and equitable pay scales

The Pay Research Bureau (PRB) was set up in 1977 as a permanent and independent institution to keep under continuous review the pay and grading structures and conditions of service in the public sector. The exercise is conducted on a five year basis, the last being in 2008.

1.8 Code of Ethics for Public Officers

There is a Code of Ethics for Public officers which sets out the standards of correct conduct expected of Public Officers. It emphasizes the importance of a responsible, responsive and caring Civil Service and is intended to promote effective administration and responsible behavior in the public sector. It complements existing legislation and rules and its guiding principles are designed to maintain and enhance values that inspire trust and confidence in the integrity of Public Officers.

2. Each State Party shall also consider adopting appropriate legislative and administrative measures, consistent with the objectives of this Convention and in accordance with the fundamental principles of its domestic law, to prescribe criteria concerning candidature for and election to public office.

2.1 Elections to Public Office

The Constitution of Mauritius sets out the management structure for the organisation and conduct of elections. The Representation of the People Act, the Rodrigues Regional Assembly Act, the Local Government Act and Regulations governing the National Assembly, Rodrigues Regional Assembly, Local Government Council Elections are, inter alia, the principal instruments governing the organisation and conduct of elections. The Representation of the People Act prescribes the criteria concerning candidature for and election to public office.

The Electoral Commissioner's Office is headed by the Electoral Commissioner, whose office is a public one and who is appointed by the Judicial and Legal Service Commission.

2.2 Code of Conduct for National Assembly Elections 2010

A code of conduct was developed by the Electoral Supervisory Commission and was rendered mandatory for the general election held 2010. The code applied to all participants to the election, including political parties or political party alliances, candidates, their agents, sub agents, employees, supporters and backers.

The code aims at complementing the legal provisions in force regarding the holding and conduct of elections in Mauritius, more specially those provisions regarding bribery, treating, undue influence, illegal practice, irregularity as well as those regulations governing election expenses which have to be strictly and scrupulously complied with. Its objective is to ensure the integrity of the electoral process and to enable the election to take place freely and fairly, in an atmosphere of tolerance, conducive to free campaigning, unrestricted but responsible public debate so that the electorate may make an informed choice.

3.0 Article 12: Private sector

- 1. Each State Party shall take measures, in accordance with the fundamental principles of its domestic law, to prevent corruption involving the private sector, enhance accounting and auditing standards in the private sector and, where appropriate, provide effective, proportionate and dissuasive civil, administrative or criminal penalties for failure to comply with such measures.**

Measures to achieve these ends may include, inter alia:

- (a) Promoting cooperation between law enforcement agencies and relevant private entities;**
- (b) Promoting the development of standards and procedures designed to safeguard the integrity of relevant private entities, including codes of conduct for the correct, honourable and proper performance of the activities of business and all relevant professions and the prevention of conflicts of interest, and for the promotion of the use of good commercial practices among businesses and in the contractual relations of businesses with the State;**
- (c) Promoting transparency among private entities, including, where appropriate, measures regarding the identity of legal and natural persons involved in the establishment and management of corporate entities;**
- (d) Preventing the misuse of procedures regulating private entities, including procedures regarding subsidies and licences granted by public authorities for commercial activities;**

(e) Preventing conflicts of interest by imposing restrictions, as appropriate and for a reasonable period of time, on the professional activities of former public officials or on the employment of public officials by the private sector after their resignation or retirement, where such activities or employment relate directly to the functions held or supervised by those public officials during their tenure;

(f) Ensuring that private enterprises, taking into account their structure and size, have sufficient internal auditing controls to assist in preventing and detecting acts of corruption and that the accounts and required financial statements of such private enterprises are subject to appropriate auditing and certification procedures.

1.1 The Prevention of Corruption Act 2002 and the Private Sector

The offences under the Prevention of Corruption Act 2002 as amended do cover acts of corruption with regards to a public official and the private sector.

With regards to the private sector, If a Principal (includes an employer, a beneficiary under a trust, a person beneficially interested in the succession of a person, and, in the case of a person serving in or under a public body, the public body) has adopted a policy and has informed staff that they should not solicit from any other person a gratification in the execution of their duties, and the principal comes to know that a breach of this policy has been committed, he may refer the case to the ICAC.

1.2 The Financial Reporting Act

As regards institutional and regulatory framework for accounting and auditing practices, the "**Financial Reporting Act**" has established :

- i. The **Financial Reporting Council (FRC)** which is an independent regulator responsible for broad oversight of the process for setting accounting, auditing and corporate governance standards and codes as well as monitoring and developing the quality and integrity of financial reporting and disclosure of public interest entities (PIEs), of corporate governance and audit in Mauritius.
- ii. The **Mauritius Institute of Professional Accountants (MIPA)** which regulates the accountancy profession in Mauritius;
- iii. The **National Committee on Corporate Governance** of Mauritius (NCCG) which is the national coordinating body for all matters pertaining to corporate governance.
- iv. The **Mauritius Institute of Directors (MIoD)** is responsible for promoting the highest standards of corporate governance, and of business and ethical conduct of directors.

1.3 The Companies Act 2001

One of the main features of the Companies Act 2001 is the mandatory use of International Accounting Standards for all big public and private companies. Private companies are regulated by the Company's Act 2001.

1.4 Disclosure of interest under the Company Act 2001

Disclosure of interest under the Company Act 2001 is described under section 148 as follows:

(1) A director of a company shall, forthwith after becoming aware of the fact that he is interested in a transaction or proposed transaction with the company, cause to be entered in the interests register where it has one, and, where the company has more than one director, disclose to the Board of the company -

- (a) where the monetary value of the director's interest is able to be quantified, the nature and monetary value of that interest; or
- (b) where the monetary value of the director's interest cannot be quantified, the nature and extent of that interest.

(2) A director of a company shall not be required to comply with subsection (1) where -

- (a) the transaction or proposed transaction is between the director and the company; and
- (b) the transaction or proposed transaction is or is to be entered into in the ordinary course of the company's business and on usual terms and conditions.

(3) For the purposes of subsection (1), a general notice entered in the interests register or disclosed to the Board to the effect that a director is a shareholder, director, officer or trustee of another named company or other person and is to be regarded as interested in any transaction which may, after the date of the entry or disclosure, be entered into with that company or person, is a sufficient disclosure of interest in relation to that transaction.

(4) A failure by a director to comply with subsection (1) shall not affect the validity of a transaction entered into by the company or the director.

2. In order to prevent corruption, each State Party shall take such measures as may be necessary, in accordance with its domestic laws and regulations regarding the maintenance of books and records, financial statement disclosures and accounting and auditing standards, to prohibit the following acts carried out for the purpose of committing any of the offences established in accordance with this Convention:

(a) The establishment of off-the-books accounts;

- (b) The making of off-the-books or inadequately identified transactions;
- (c) The recording of non-existent expenditure;
- (d) The entry of liabilities with incorrect identification of their objects;
- (e) The use of false documents; and
- (f) The intentional destruction of bookkeeping documents earlier than foreseen by the law.

1.1 The Financial Reporting Council (FRC)

The FRC is the regulator responsible for broad oversight of the process for setting accounting, auditing and corporate governance standards and codes as well as monitoring and developing the quality and integrity of financial reporting and disclosure of public interest entities (PIEs), of corporate governance and audit in Mauritius.

The objectives of the Council are to-

- (a) promote the provision of high quality reporting of financial and non-financial information by public interest entities;
- (b) promote the highest standards among licensed auditors;
- (c) enhance the credibility of financial reporting; and
- (d) improve the quality of accountancy and audit services.

Compliance by public interest entities

Where any public interest entity is required to prepare any financial statement or report under any enactment, it shall ensure that the financial statement or report is in compliance with the financial reporting requirements of any other relevant enactment, the financial reporting and accounting standards issued by the Council under section 72, regulations made under this Act, and the rules of the Council.

1.2 The Company Act 2001

Under the company Act 2002, companies have to submit audited reports annually. Part XIV of the Company's Act 2001 deals with Accounting Records and Audit of registered companies.

4.0 Article 13: Participation of society

1. Each State Party shall take appropriate measures, within its means and in accordance with fundamental principles of its domestic law, to promote the active participation of individuals and groups outside the public sector, such as civil society, non-governmental organizations and community-based organizations, in the prevention of and the fight against corruption and to raise

public awareness regarding the existence, causes and gravity of and the threat posed by corruption. This participation should be strengthened by such measures as:

- (a) Enhancing the transparency of and promoting the contribution of the public to decision-making processes;
- (b) Ensuring that the public has effective access to information;
- (c) Undertaking public information activities that contribute to non-tolerance of corruption, as well as public education programmes, including school and university curricula;
- (d) Respecting, promoting and protecting the freedom to seek, receive, publish and disseminate information concerning corruption. That freedom may be subject to certain restrictions, but these shall only be such as are provided for by law and are necessary:
 - (i) For respect of the rights or reputations of others;
 - (ii) For the protection of national security or *ordre public* or of public health or morals.

The ICAC has been using a sector wise strategy and sectoral programmes to enlist the support of the public. Strong networks have been developed with the main components of the civil society, namely youth, women, religious groups, trade unions, NGO's, etc.

1.1 Building of Anti-Corruption Structures

With a view to strengthen and sustain anti-corruption initiatives in the country, networking and the development of effective partnerships with the main stakeholders of the civil society have been given utmost importance by the ICAC. The objective has been to create ownership of anti-corruption initiatives. Structures that have been put in place are:

- **Integrity Clubs** in secondary schools – To-date a total of 26 integrity clubs have been set-up.
- **Setting up of Core Teams** – A Trade Union Core Team, A Women Core Team at national level and the regrouping of women in eleven Women Action Teams (WATs), A Socio-Cultural and Religious Core Team,
- **National Anti-Corruption Youth Working Group**: It comprises of youth leaders from different sectors of the society and nine Youth Action Teams,
- **Community Based Integrity Circles (CBICs)**- 4 CBICs have been set up to strengthen community solidarity and disseminate anti-corruption messages through the organization of anti-corruption activities by the local community groups.

1.2 Anti-Corruption Programmes

The focus of the prevention strategy of the ICAC has been on building integrity in the nation. The objectives were to form a vigilant civil society, change the mindset of people and instill a culture of integrity in the nation. The strategy was implemented through the following programmes and activities:

A wide range of anti-corruption programmes as listed below have been developed by the ICAC to raise awareness on the evils of corruption as well as empower members of the civil society in the fight against corruption. These programmes have been implemented in collaboration with our main stakeholders.

- Empowerment Programme for Educators
- Empowerment Programmes for Trade Unionists
- Empowerment Programme for Youth Leaders
- Empowerment programme for Community Leaders
- Empowerment Programme for NGOs and CBOs
- Training of Trainers Programme for Vocational Trainers
- Training Programme for Educational Administrators
- Empowerment Programme for Secondary School Rectors
- Youth Leadership Programme
- Values weeks in Primary and Secondary Schools

Over and above these programmes, the following activities are held

- **Non Governmental Organizations (NGOs):** ICAC has been working in close collaboration with the Ministry concerned and other bodies concerned. Two empowerment programmes have been conducted and the product of this partnership is '*A Best Practice Guide on Integrity Building for NGOs*'.
- **The Community Integrity Award** targeting community based organizations and NGOs. The Award aimed at giving due recognition to NGOS/CBOS for having demonstrated their strong willingness to nurture a culture of integrity. 27 NGOs and CBOs submitted a total of 30 micro projects in 2010.
- **Artists:** The ICAC in collaboration with the Ministry of Arts & Culture has been promoting dramas on anti-corruption themes since 2005.
- The success in the fight against corruption relies greatly on community participation and support. ICAC in collaboration with, the "*Centre de Lecture Publique et Animation Culturelle*" (CELPAC) which is a unit of the Ministry of Arts and Culture implemented successfully a project on strengthening community vigilance in the community using drama.

1.3 Raising Awareness among the Population

All possible channels of communication were considered to raise awareness among the population. By using mass communications, the ICAC has been trying to create a greater awareness on the dangers and impact of corruption. This was done in the following ways:

- Mass Communications campaigns organized for a definite period of time(Billboards, Adverts on Buses)
- The Media(press, private and public radios, television
- Mass communication campaigns are conducted once twice a year or for the general public using bill boards, posters and pullouts in Newspapers, radios, etc. Evaluation surveys are conducted to assess the impact and relevance of the campaigns.
- Wide anti-corruption campaigns are conducted annually in all primary and secondary schools. ICAC officers address school children on corruption related issues. Anti- corruption materials comprising posters, bookmarks, rulers, wall calendars, notebooks are distributed to schools and students. This activity allows the ICAC to reach over 70,000 children annually.
- The International Anti-Corruption Day is commemorated every year through a number of activities organized in collaboration with stakeholders. The activities are scheduled over a week.

1.4 Promoting Public Participation

To further promote the participation of the population in the fight against corruption, the following activities are held every year:

Exhibitions: Exhibitions/values weeks focusing on the dangers of corruption and the need for promoting integrity are organised throughout the island for school children and parents. 14 such exhibitions were held during the 18 months.

Competitions: With a view mobilize the community in the fight against corruption as well as to trigger reflection and research on corruption and related issues, various competitions are organized. These competitions have proved to be highly successful both in terms of participation and motivation. The main ones are:

- Inter-College Debate Competitions for secondary students.
- Poster Competitions for lower secondary students.
- Public Speaking Competition for Secondary and Vocational Students
- Community Integrity Award
- Sketch Competitions for Youth
- Short Story Writing Competitions for Upper Primary Pupils
- Drawing Competitions for Primary School Students
- Creative Art Expression Competition for Secondary School Educators

1.5 The Education Sector

The younger generation is one of the targets of the ICAC in the fight against corruption. Through value-based education, the ICAC hopes to foster a culture of integrity in schools, change the mindset and attitudes of the younger generations and empower them to be intolerant against corruption.

- **Curriculum Enhancement via Development and servicing of Tailor-made Modules:** In line with its educational mandate, the Independent Commission Against Corruption has in recent years developed and implemented several tailor-made corruption-related modules with a view to enhance the school curriculum. Thus, the following modules have been developed namely:
 - A module entitled **“Moral Values and Good Governance”** for students of the University of Mauritius
 - A **“Corruption and Ethics”** module for students of a tertiary institution (the Swami Dayanand institute of Management).
 - A corruption module for trainees of the ‘Institut Supérieur de Technologie’
 - A corruption module for students of the University of Technology
 - A **“Work Ethics”** module for vocational students
 - An Ethics module for youth

2. Each State Party shall take appropriate measures to ensure that the relevant anti-corruption bodies referred to in this Convention are known to the public and shall provide access to such bodies, where appropriate, for the reporting, including anonymously, of any incidents that may be considered to constitute an offence established in accordance with this Convention.

2.1 The Independent Commission Against Corruption is the national anti-corruption agency. Throughout the year anti-corruption programmes and activities are conducted in collaboration with stakeholders to create intolerance towards corruption. Over and above these activities mass communication campaigns are conducted with targeting different segments of the population - students, educators, young professionals, new recruits, specific cadres of the public service, women, NGOs and the civil society at large to sensitise them on the dangers of corruption and on how to report acts of corruption.

4. The Public Sector and Prevention of Corruption: Codes of Conduct (article 8 of the Convention) and Public Reporting

Article 8: Codes of conduct for public officials

1. In order to fight corruption, each State Party shall promote, inter alia, integrity, honesty and responsibility among its public officials, in accordance with the fundamental principles of its legal system.

1.1 Promotion of Integrity, Honesty and Responsibility among its Public Officials

Integrity, honesty and responsibility are promoted among public official by the ICAC through an array of anti-corruption activities like workshops, seminars, talks, forums, etc. These activities are conducted throughout the year.

2. In particular, each State Party shall endeavour to apply, within its own institutional and legal systems, codes or standards of conduct for the correct, honourable and proper performance of public functions.

2.1 Code of Ethics for Public Officers:

The standards of correct conduct expected of public officers are dealt with in the Code of Ethics for Public Officers developed by the Ministry of Civil Service Affairs and Administrative Reforms. The code was reviewed in 2009 and the ICAC assisted in the review and development of additional provisions of the Code. Provisions dealing with the conduct of public officers during electoral campaign were added.

The Code of Ethics for Public officers sets out the standards of correct conduct expected of Public Officers. It emphasizes the importance of a responsible, responsive and caring Civil Service and is intended to promote effective administration and responsible behaviour. The Code of Ethics complements existing legislation and rules and its guiding principles are designed to maintain and enhance values that inspire trust and confidence in the integrity of Public Officers.

2.2 Model Code of Conduct for Parastatal Bodies: The model code has been developed to provide Parastatal Bodies with the basic principles that need to be observed in the development of their own code of conduct.

2.3 Code of Conduct for Public Officials Involved in Procurement: The code has been developed in collaboration with the Procurement Policy Office with a view to exercise vigilance and superintendence in public institutions.

2.4 Code of Conduct for District Councillors: The ICAC in collaboration with the Ministry of Local Government developed a code of conduct for councilors to promote high standards in public life. The Code sets the standards of behaviour that councillors are committed to uphold in the discharge of their functions. Ethics Committees are being set up in local authorities to monitor implementation of the code of conduct.

2.5 Specific Codes of Conduct: The ICAC also assists public bodies in developing their own codes of conduct.

3. Each State Party shall also consider, in accordance with the fundamental principles of its domestic law, establishing measures and systems to facilitate the reporting by public officials of acts of corruption to appropriate authorities, when such acts come to their notice in the performance of their functions.

3.1 Reporting of Acts of Corruption the ICAC

The ICAC has set up in accordance with the provisions of the PoCA 2002 as amended, a Report Centre (Complaints and Advice Processing Unit –CAPU) where acts of corruption could be reported. The Report Centre is situated on the ground floor of the ICAC’s Headquarters and is open during office hours (**8.00 a.m to 5.00 p.m**). Complaints can be in the form of letters, phone calls, fax, email or people coming in person. The complainant can also choose to remain anonymous. Communications equipment capable of receiving complaints by fax, e-mail, or toll free hotline are also available on a 24-hour basis.

3.2 Complaints Received at ICAC

The increasing number of complaints being registered at the ICAC shows effectiveness of our campaigns and the confidence of the public in the anti-corruption agency.

Year	Complaints Registered
2002-2003	499
2003-2004	738
2004-2005	902
2005-2006	686
2006-2007	977
2007-2008	1212
2008-2009	1128
2010	1352
2011 (Jan-April)	572

3.3 Section 43 of PoCA - Notification of Corruption Offences

Section 43 of the Prevention of Corruption Act provides for the notification of corruption offences as follows:

- (1) Any person may-
 - (a) without disclosing his identity; and

(b) orally or in writing,

notify the Commission or an officer of the existence or possible existence of a corruption offence.

(2) The Commission shall take all steps that may be necessary to facilitate the notification to the Commission of the possible existence of an act of corruption.

Furthermore Section 44 of the PoCA provides for the duty to report acts of corruption offences as follows:

(1) Where an officer of a public body suspects that an act of corruption has been committed within or in relation to that public body, he shall forthwith make a written report to the Commission.

(2) The Commission shall issue such guidelines as it considers appropriate to ensure compliance with subsection (1).

3.4 Section 45 of PoCA - Referrals to the Commission

Section 45 of PoCA deals with Referrals to the Commission as follows:

(1) Notwithstanding sections 43 and 44, where in the exercise of his functions-

(a) (a) a Judge or Magistrate;

(b) (b) the Ombudsman;

(c) (c) the Director of Public Prosecutions;

(d) (d) the Director of Audit; or

(e) the chief executive of a public body,

is of the opinion that an act of corruption may have occurred, he may refer the matter to the Commission for investigation.

(2) Where in the course of a Police enquiry -

(a) it is suspected that an act of corruption has been committed; and

(b) the Commissioner of Police is of the opinion that the matter ought to be investigated by the Commission,

the Commissioner of Police may refer the matter to the Commission for investigation.

3.5 Section 45 of PoCA - Protection of witnesses

To encourage reporting of acts of corruption, the PoCA (Section 49) also provides for the protection of witnesses as follows:

- (1) Subject to subsection (6), where a person-
 - (a) discloses to a member of the Board or an officer that a person, public official, body corporate or public body is or has been involved in an act of corruption; and
 - (b) at the time he makes the disclosure, believes on reasonable grounds that the information he discloses may be true and is of such a nature as to warrant an investigation under this Act,he shall incur no civil or criminal liability as a result of such disclosure.
- (2) Subject to subsection (6), where a public official-
 - (a) discloses to his responsible officer or to the Director-General that an act of corruption may have occurred within the public body in which he is employed; and
 - (b) believes on reasonable grounds that the information is true,he shall incur no civil or criminal liability as a result of such disclosure and no disciplinary action shall be started against him by reason only of such disclosure.
- (3) A person who makes a disclosure under subsection (1) or (2) shall assist the Commission in any investigation which the Commission may make in relation to the matters disclosed by him.
- (4) A person to whom a disclosure is made under subsection (1) or (2) shall not, without the consent of the person making the disclosure, divulge the identity of that person except where it is necessary to ensure that the matters to which the information relates are properly investigated.
- (5) A person who commits an act of victimisation against a person who has made a disclosure under subsection (1) or (2) shall be guilty of an offence and shall, on conviction, be liable to pay a fine not exceeding 50,000 rupees and to imprisonment not exceeding one year.
- (6) A person who makes a false disclosure under subsection (1) or (2) knowing it to be false shall be guilty of an offence and shall, on conviction, be liable to pay a fine not exceeding 50,000 rupees and to imprisonment not exceeding one year.
- (7) In this section, "victimisation" means an act -

- (a) which causes injury, damage or loss;
- (b) of intimidation or harassment;
- (c) of discrimination, disadvantage or adverse treatment in relation to a person's employment; or

(d) amounting to threats of reprisals.

4. Each State Party shall endeavour, where appropriate and in accordance with the fundamental principles of its domestic law, to establish measures and systems requiring public officials to make declarations to appropriate authorities regarding, inter alia, their outside activities, employment, investments, assets and substantial gifts or benefits from which a conflict of interest may result with respect to their functions as public officials.

4.1 Declaration of Interests

Conflict of Interests

Conflict of interests is a criminal offence, punishable under Section 13 of the Prevention of Corruption Act 2002 (PoCA) as amended to penal servitude not exceeding 10 years. The PoCA makes it mandatory for the public official in situations of conflict of interests to ***declare forthwith the nature of the interest in writing to that public body and not to vote or take part in any proceedings of that public body relating to the decision.*** Public sector organizations have a prime responsibility of creating an environment that supports the identification, disclosure and management of conflict of interests.

Declaration of Assets

As disclosure reduces the opportunity for corruption, declaration of Assets has become mandatory for members of the National assembly in Mauritius as well as officers of several pillar institutions like the Mauritius Revenue Authority, the Financial Intelligence Unit and the Independent Commission against Corruption. To further enhance the structure of governance in the public sector, the ***Declaration of Assets Act*** provides powers to the Prime Minister to extend the application of this Act to such categories of public officers and officers at any statutory body as he may designate.

2.0 Public Reporting (article 10 of the Convention)

Article 10: Public reporting

Taking into account the need to combat corruption, each State Party shall, in accordance with the fundamental principles of its domestic law, take such measures as may be necessary to enhance transparency in its public administration, including with regard to its organization, functioning and decision-making processes, where appropriate. Such measures may include, inter alia:

(a) Adopting procedures or regulations allowing members of the general public to obtain, where appropriate, information on the organization, functioning and decision-making processes of its public administration and, with due regard for the protection of privacy and personal data, on decisions and legal acts that concern members of the public;

(b) Simplifying administrative procedures, where appropriate, in order to facilitate public access to the competent decision-making authorities; and (c) Publishing information, which may include periodic reports on the risks of corruption in its public administration.

2.1 Government Online Project

With this project public bodies have been encouraged to develop their own website with the support of the National Computer Board whereby the services and other information pertaining to the organization are displayed. This particular project has increased transparency in certain public bodies.

This project has also reduced contact between public officials and members of the public seeking the services of the organization.

To further enhance transparency in public bodies most of the ministries have developed customer charters and the Procurement Policy Office has introduced E-procurement with a view to increase competition.

2.2 Public Sector Anti-Corruption Framework

As part of its mandate, the ICAC has the responsibility to examine systems and practices in public bodies and to recommend measures with a view to curbing the opportunities for corruption. Accordingly, the ICAC has developed the Public Sector Anti-Corruption Framework (PSACF) to enable public bodies to establish the requisite capacity to prevent and combat corruption in their sphere of operation.

The framework recognizes the importance of detecting, preventing and combating corruption. It aims at strengthening institutional capabilities of public bodies through the establishment of appropriate mechanisms to control corruption. The objective of this initiative is to assist public bodies in the setting up of anti-corruption strategies, evaluating them independently and improving on existing measures. The Framework will enable public bodies to take up ownership of building corruption resistance in their respective organizations. The project is being piloted in 4 public bodies. The Government has committed itself to the implementation of the framework in all public bodies.

The pre-requisites of the framework is to develop and implement an integrated Corruption Risk Management Plan and to oversee and coordinate implementation of corruption prevention strategies

and monitor progress. The prime responsibility for development and implementation of the corruption risk management plan rests with the Anti Corruption Committee (ACC). The ACC will have to decide and select the function or department in the organisation which is highly prone to risks of corruption and where the CRM will be undertaken. The above decisions will depend on the size and complexity of the organisation in terms of departments and functions.

Independent Commission Against Corruption

29 April 2011