

**THEMATIC COMPILATION OF RELEVANT INFORMATION SUBMITTED BY
NAMIBIA**

ARTICLE 6

PREVENTIVE ANTI-CORRUPTION BODIES

NAMIBIA (FOURTEENTH MEETING)

- **Measures taken to strengthen the national, regional and international coordination and cooperation among the bodies involved in the prevention of and fight against corruption;**

➤ **Anti-Corruption Commission (ACC)**

On 7 December 2012, the Anti-Corruption Commission signed a memorandum of Understanding with Namibia Competition Commission to enhance cooperation between the two institutions.

In 2009, ACC has signed the Memorandum of Understanding with Financial Intelligence Center to share information on money laundering and other corruption-related matters.

On 3 August 2011, another memorandum of Understanding was signed between the Anti-Corruption Commission and Roads Authority to enhance cooperation in the provision of investigative service.

Regional Forums

Regional were created in all the thirteen regions on Namibia, these forums are chaired by Regional Governors, held once a year and attended by different stakeholders to share updates on the implementation of the National Anti- Corruption Strategy and Action Plan. The under listed institutions or stakeholders form part of the Regional Forums.

Traditional Authorities

Local Authorities

Regional Councils

Offices, Ministries and Agencies (OMAs)

Private Sector

Non-Governmental Organizations

Civil Society Organizations

Churches

Community leaders and

Students Organizations

Partner institutions (Peer-To-Peer Learning Alliance)

The initiative by the GIZ to bring together four Anti-Corruption Authorities (ACA) from Africa namely; Kenya, Uganda, Namibia and Tanzania during the foundation workshop held in Frankfurt, Germany, in May 2019. The organisation and the establishment of peer alliance was taken in line with Chapter 2, Article 6 of the United Nation Convention Against Corruption (UNCAC). The same initiative was also taken in line with Agenda 2030 setting out the Sustainable Development Goals (SDG). Namibia is a signatory to both the UNCAC and SDG, which made it possible for Directorate of Public Education and Corruption Prevention to join the Peer-To-Peer Learning Alliance.

On the 12 of August 2021, The Government of the Republic of Botswana, through the Directorate on Corruption and Economic Crime and the Government of the Republic of Namibia, through the Anti-Corruption Commission signed a Memorandum of Understanding on cooperation in combating corruption.

➤ **Office of the Auditor General (SAI)**

The Office of the Auditor-General is the SAI of the Namibian State and as such is a member of the International Organisation of Supreme Audit Institutions (“INTOSAI”) as well as the African Organisation of Supreme Audit Institutions (“AFROSAI”) and AFROSAI-E. As part of these memberships the Office of Auditor-General has adopted the International Standards of Supreme Audit Institutions (“ISSAI”).

The ISSAI has had their genesis in the Lima Declaration of Guidelines on Auditing Precepts adopted by INTOSAI in 1977 (“the Lima Declaration”) and which is regarded as the guiding authority or magna carta, of government auditing, as it laid the foundational principles necessary for audits and audit institutions to achieve independent and objective results.

Besides national legislatures (Public Accounts Committee) PAC and the Supreme Audit Institution is involved in Southern Africa Development Community Organisation of Public Accounts Committees (SADCOPAC) and African Organization for Public Accounts Committees (AFROPAC) which comprises of Public Account Committees in African legislatures.

The Office of Auditor General has a capacity building collaboration or arrangement with SAI Norway and African Organisation of English-Speaking Supreme Audit Institutions (AOESSAI). The Office of Auditor General is also collaboration in terms of professionalising public audit, as well as capacity building with Institute of Chartered Accountants in Namibia (ICAN), Namibia Institute of Professional Accountants (NIPA) and Public Accountants and Auditor’s Board (PAAB).

Stakeholder engagement every year in an effort to bridge the audit gap (audit gap is the difference between what the public thinks auditors do and what the auditors actually do).

Yearly engagements to discuss changes in accounting frameworks (e.g., IFRS on financial instruments)

Supreme Audit Institution is currently participating in regional audits sharing experience with other Supreme Audit Institutions

- **Measures taken to improve the exchange of information between anti-corruption bodies, supreme audit institutions and other governmental bodies operating in the field of combating corruption, including for consultative purposes;**

The Government of the Republic of Namibia has established the National Anti-Corruption Strategy and Action Plan (NACSAP) which is premised on synergy. It aims to bring all stakeholders together to promote effective governance by aligning the Strategy activities to their respective institution's Strategic Plans.

Good governance is key to Namibia's economic growth and development, as indicated under the fourth pillar of National Development Plan 5 (NDP5). To achieve this, all sectors will be required to develop policies and programs that promote transparency and accountability, which aligns with achieving Outcome 4 of the UN Partnership Framework (UNPAF) 2019-2023. The NACSAP outlines the activities and action plan to be implemented over five years (2021-2025) and ensure that the activities are embedded in implementing institutions Strategic Plans, and furthermore, enforces the National Anti-Corruption Strategy and Action Plan 2016-2019 evaluation report recommendations and contributes to the Sustainable Development Goals (SDG 16), target '16.5' as well as SDG 9: 'Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation' and SDG 17: 'Strengthen the means of implementation and revitalize the global partnership for sustainable development'.

The ACC will implement the Strategy as the Strategy Steering Committee's coordinating agency together with other implementing partners, policymakers, external stakeholders, development partners, and the broader public. Most of the actions of NACS have been retained in the NACSAP, as they are enshrined in the lead institutions' mandate, some were not fully implemented. The NACSAP revisited the strategic objectives to ensure that they respond to current and evolving national needs (integrity systems, good governance, and accountability) in the sectors initially enshrined in the Strategy and other sectors such as environment, agriculture, tourism and others deemed relevant in this Strategy.

The NACSAP was developed in consultation with stakeholders. Regional consultation meetings were held from 26 April to 22 July 2021 as well as a validation workshop and National Conference held on 19 August 2021 and 20 October 2021, respectively.

- **Measures taken to promote transparency including by publishing findings of both the anti-corruption bodies and the supreme audit institutions;**

Thus, the Auditor-General has a fundamental role in overseeing the management of public funds and in ensuring the quality and credibility of the State's reported financial data by the auditing of the State's revenue and spending. Therefore, the Auditor-General is appointed by virtue of the

Constitution to provide a check on the State's use of public resources through regular audits of the national budget and expenditures incurred by the State and by making the results of such audits available to Parliament and the public.

These constitutional dictates are in accordance with international best practice which holds that supreme audit institutions (SAIs) are tasked to provide objective and unbiased information on how public resources and funds are managed. Generally, it is accepted that a SAI has a pivotal role in ensuring and improving the performance and accountability of public sector institutions, as well as the effectiveness of their programs and policies.

- **Measures taken to enhance the capacity of supreme audit institutions and develop the skills of their members and staff in preventing and combating corruption, including through training, education and knowledge exchange;**

Office of the Auditor General (Supreme Audit Institution)

Supreme Audit Institution have staff members on secondment i.e. Deloitte, BDO among others in an effort to bring Chartered Accountants on board, as part of its professionalization drive.

Supreme Audit Institution avail funding through staff development where tuition fees is paid for the courses that benefits the office.

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Employees are involved in strategic planning, identification of risk and implementation.

Anti-Corruption Commission (ACC)

The ACC has been collaborating with the UN Office on Drugs and Crime (UNODC), Transparency International and the German Development Agency GIZ. At the regional level, the ACC has also been working on capacity building in relation to corruption prevention measures together with the African Union Advisory Board on Corruption, the Commonwealth Africa Anti-Corruption Centre, and the Southern African Development Community (SADC) Anti-Corruption Sub-Committee.

UNODC has provided training for trainers on corruption risk assessments. GIZ has provided a platform for a peer-to-peer learning alliance for four anti-corruption authorities in Africa. Transparency International provided information to the ACC explaining how the Perception Index works with regards to the rating process.

The African Union Advisory Board on Corruption has established a resource Centre for anti-corruption authorities in Africa to share information on corruption issues. The SADC Anti-Corruption Sub-Committee has developed a training programme for all anti-corruption authorities in the SADC, to which these authorities have to provide information to enrich the training programmes for standardization.

- (b) has full organisational and functional independence and is subject only to the Constitution, this Act and any other applicable law;
- (c) is accountable to the National Assembly;
- (d) has jurisdiction throughout Namibia;
- (e) must act objectively, independently and without fear, favour, prejudice and without any conflict of interest in the discharge of the Auditor General's functions, duties and powers; and
- (f) may not be subject to the influence, interference or control of any person or authority in the discharge of his or her functions, duties or powers.

Policy for the Audit of State Institutions and Public Funds provides that:

This Policy underscores the importance of the OAG for good governance, sustainable national development and poverty alleviation as well as for the reduction of fraud and corruption and the strengthening of public sector institutions in Namibia.

As such the OAG serves this aim as an important pillar of the national democratic system and governance mechanisms by enhancing transparency, accountability, governance and performance in the public sector.

The Policy further sets out the rationale for the designation of the Auditor-General as the supreme audit institution of the Namibian State. The Policy also explains what supreme audit institutions are and their features and functions.

In doing so, the Policy examines what comprises public sector auditing as well as the role thereof for good public sector governance. The Policy further highlights the key elements of effective public sector auditing, including the different types of public sector auditing, such as financial audits, performance audits, compliance audits and environmental audits.

The Policy also sets out the essential elements of a public sector auditing framework designed to align the OAG with the guidelines and principles of the Lima Declaration and the Mexico Declaration as well as UN Resolutions 66/209 of 2011 and 69/228 of 2014, which called on Member States to strengthen the institutional independence of SAIs.

- **Policies, mechanisms and/or standard operating procedures through which bodies with mandates to prevent corruption (UNCAC article 6) and also conduct law enforcement operations related to corruption share intelligence, evidence or information internally within the designated body related to corruption prevention and/or detection; and**
- The Financial Intelligence Center (FIC) share intelligence spontaneously to the Anti-Corruption Commission. The FIC disseminated 129 Spontaneous Disclosures (SDs) to the Anti-Corruption Commission (ACC) during the past years. The number of disclosures increased significantly from lowest of 4 reports in 2009, to the highest number of 38 reports in 2020. The lowest total number of reports (2) related to corruption was observed in 2016.

It is worth noting that the potential monetary values cited above emanated only from the SDs that were analyzed by the FIC and disseminated to ACC. The potential monetary value of corruption fluctuated over time since the reporting obligations commenced to 31 December 2020. The highest total potential monetary value of NAD 171,079,068.00 was recorded in 2020. Since inception, the total potential corruption monetary value of NAD 589,362,016.00 was recorded in SDs escalated to the ACC.

- **Other measures or approaches taken to ensure that successes in and lessons learned from either the preventive or the law enforcement approach to corruption inform efforts in the other;**
- The National Anti-Corruption Strategy and Action Plan 2021 - 2025 has eight (8) Strategic Objectives. The objectives include various sectors at the institutional and grassroots level(s) in private and public bodies. Accordingly, the strategic objectives respond to key issues and country challenges within this context. The strategic objectives were drawn from the lesson learned during National Anti – Corruption Strategy ang Action Plan 2016 – 2029. These were collected were crafted through desk research and consultations with stakeholders, inclusive of

public and private institutions, civil society, faith-based and youth organisations in all of the 14 regions.

The strategic objectives that inform the actions are as follow:

Strategic Objective 1 - Increasing the level of political accountability and transparency

Strategic Objective 2 - Preventing corruption in government offices, ministries and agencies, public enterprises, regional councils, local and traditional authorities

Strategic Objective 3 - Strengthening efforts to deter corruption

Strategic Objective 4 - Conducting extensive anti-corruption education

Strategic Objective 5 - Enhance measures and increase accountability to prevent corruption in the private sector

Strategic Objective 6 - Engaging civil society, non-governmental organisations, and the media in combating corruption

Strategic Objective 7 - Preventing corruption and promoting accountability in the sports fraternity

Strategic Objective 8 - Enhance engagement and participation of youth in anticorruption programmes