

Annex 1 [Note verbale reference: CU 2023/225/DTA/CEB/CSS]

“Links between corruption and other forms of crime”

States parties are invited to provide relevant information in line with paragraph 22 of resolution 9/1¹, in which the Conference:

*Encourage[d] States parties to further explore and enhance their knowledge of the **links between corruption and other forms of crime, in particular organized crime and economic crime, including money laundering, including during times of emergencies and crisis response and recovery**, to better strengthen integrity, transparency and accountability, and invite[d] the secretariat, within existing resources, to compile a report in this regard on the voluntary information provided by States parties and submit it to the Conference at its tenth session [emphasis added].*

States parties may wish to take a broad view of “other forms of crime” when responding to this questionnaire, which may include all forms of organized crime and economic crime, as well as other crime, among others.

Contact Information

Please provide contact details for potential follow-up questions. Contact details will be treated confidentially.

Country: Republic of Mauritius

Government Agency: Independent Commission Against Corruption (ICAC)

Department: Corruption Prevention and Education Division

[REDACTED]

¹ In July 2022, the secretariat sent out note verbale CU 2022/264(A)/DTA/CEB/CSS inviting States parties to provide information on good practices and challenges concerning international cooperation to further prevent, identify, investigate and prosecute corruption during times of emergencies and crisis response and recovery, in line with paragraphs 22 and 23 of resolution 9/1 entitled “Sharm el-Sheikh declaration on strengthening international cooperation in the prevention of and fight against corruption during times of emergencies and crisis response and recovery”. As at 11 October 2022, the secretariat had received responses from 23 States parties, which were analysed in a note prepared by the secretariat, entitled “Best practices and challenges concerning international cooperation in combating corruption during times of emergencies and crisis response and recovery, and efforts to further explore and enhance knowledge of the links between corruption and other forms of crime” [CAC/COSP/EG.1/2022/CRP.1]. Responses were received from the following States parties: Australia, Bahrain, Belarus, Brazil, Bulgaria, Chad, Chile, Egypt, El Salvador, European Union, France, Georgia, Italy, Mexico, , Myanmar, Panama, Portugal, Republic of Moldova, Romania, Saudi Arabia, Spain, Türkiye and the United States of America.

Questionnaire

Corruption may contribute to impunity for other types of crime by providing the leverage to facilitate and execute them, and to make them invisible, and often exacerbates those crimes through the involvement of powerful elites and individuals. Corrupt behaviour (such as violating duties, accepting or transferring bribes, and facilitating transactions, as well as ignoring or failing to follow-up on information that a crime may be taking place) may serve as an enabler of other crimes by allowing for the enrichment of criminals and incentivizing individuals in the public and private sector to facilitate their operation. Other crimes can therefore flourish and in turn provide a basis for a wide range of corrupt behaviour.

This questionnaire is structured into two parts: Part 1 considers steps taken to understand the links between corruption and other forms of crime, while Part 2 focuses on the measures aimed at responding to corruption linked with other forms of crime.

I. Understanding the links between corruption and other forms of crime

1. Has your country undertaken any analyses or assessments to better understand the interlinkages between corruption and other forms of crime, including typologies of crime and how corruption may be used to facilitate and enable organized crime, economic and other crime, and vice versa? **YES**

- a. If **YES**, was such analysis carried out through formal risk assessments or other methods? Please describe.

Mauritius conducted its first National Money Laundering and Terrorist Financing Risk Assessment (NRA) using the National Money Laundering and Terrorist Financing Risk Assessment Tool developed and provided by the World Bank. The report was published in August 2019. The money laundering (ML) risks associated with corruption, amongst other crimes, as a predicate offence was assessed.

The findings of the NRA pertaining to corruption are as follows:

- (i) Domestic

It was found that while the proceeds from petty corruption is low, the scale of proceeds generated from grand corruption scandals in Mauritius can be high. The ML threat associated to corruption was, therefore, rated medium.

It was also found that public procurement was perceived to be vulnerable to corruption due to the large size, volume and complexity of transactions.

- (ii) External

Given the value of suspected proceeds having transited through the financial sector, the ML threat associated with international corruption is therefore considered high.

It is a requirement under the law (Financial Intelligence and Anti-Money Laundering Act 2002, as amended) for the NRA to be conducted every 3 years. Mauritius is presently undergoing its second NRA.

2. Please list the main typologies of other crime that have interlinkages with corruption in your country.

- Drug trafficking
- Money-laundering (AML/CFT)
- Human trafficking
- Migrant smuggling
- Firearms trafficking
- Crimes that affect the environment
- Trafficking in cultural property
- Cybercrime
- Terrorism
- Other forms of economic crime, organized crime or other crime with links to corruption (**please list**)

Embezzlement and forgery

3. Please provide examples of corruption linked to these other crimes.

(i) Case Study 1: Linkage of corruption and drug trafficking

The Independent Commission Against Corruption (ICAC) is investigating allegations to the effect that officers of a Law Enforcement Agency (LEA) had misappropriated cash which they had seized, in the course of a search operation, on the premises of Person A, suspected of drug trafficking. The ICAC's investigation established that the sum of money found on the premises was seized and the officer leading the search took it upon himself to return the cash seized without conducting any enquiry on its source.

In addition, analysis of records and exhibits (i) did not support the explanations which the officers had provided and (ii) showed a significant departure from established internal procedures regarding the handling of exhibits.

Person A did not provide any precision on the sum which was seized. The investigation is nearing its end and the evidence is presently being assessed prior

to onward transmission to the Office of the Director of Public Prosecutions for advice as to whether an indictment is to be lodged.

(ii) Case Study 2: Corruption and forgery

The ICAC is investigating into substantial assets which Person B, a suspected drug trafficker, obtained/acquired. These assets, through an astute use of straw men to hide Person B's ownership, are held by other persons. The ICAC suspects that this scheme has been set up to hide ownership of sports vehicles and muscle cars, through the use of forged deeds of sale as well as the non-payment of transfer duties to the Registrar-General. The success of such a scheme was facilitated through the wilful participation of a public official in a public body who made false entries on the system.

The public official was arrested upon reasonable suspicion of having committed an offence and is on bail and has been provisionally charged for an offence in breach of S. 7 and S. 83 of the Prevention of Corruption Act 2002 (PoCA 2002).

(iii) Case Study 3: Corruption and Money Laundering

The ICAC is conducting an investigation where an officer of a public body has unlawfully issued documents in relation to several vehicles for the purposes of concealing the tainted origin of funds used to purchase these vehicles.

Please elaborate if you have or had any cases of the following in your country:

A. Corruption as an enabler of crime

- a. Cases of public officials abusing their office to facilitate criminal activity or to protect certain criminal individuals and entities – or to gain support from them – for example, by providing funding or protection or to gain and control public resources?

(i) Case Study 4: Corruption as an enabler of ML and other predicate offences

The ICAC is investigating into allegations that public officials have abused their positions by enabling prisoners to conduct illegal activities, such as drug dealing, within the prison compound. The evidence has revealed that these public officials sometimes act as intermediaries for the transportation of illicit articles or for facilitating the laundering of proceeds of these illicit activities.

(ii) Case Study 5: Corruption and conspiracy

The ICAC is investigating into allegations that a team of officers of an LEA is taking money from Person E, a suspected drug trafficker, in order to take actions

against Person F, another drug trafficker who is a competitor of Person E, so as to enable Person E to maintain exclusive market control.

- b. Cases of corruption being used to facilitate other types of crime, such as trafficking in persons, illicit trade or smuggling of drugs across borders? For example, have any cases involved the following:
- ✓ the issuance of permits, licenses, visas or documents for border crossings
 - the purchasing of firearms
 - ✓ bribery of border agents
 - ✓ falsification of data in public registries
 - ✓ other

The ICAC is investigating into the payment of bribes paid by foreign recruiting agents to local public officials in order to facilitate the obtention of necessary work permits for foreign workers. The bribe money is collected by the agents from the workers. These work permits are delivered for a specific employer solely. However, there have been instances where a different company, which needs additional resources for a temporary period of time, actually ‘buys’ the foreign workers from their legitimate employer. There is an investigation ongoing in this matter.

- c. Cases of corruption in public procurement to advance the interests of public officials and their associates? Cases of officials giving preferred access to contracts and tenders to their associates in cases involving other crimes?
- (i) Case Study 7:

The ICAC is conducting an investigation where the Director of a public body has (i) instructed those specifications for the award of a contract for procurement of services be amended such that a non-responsive bidder becomes responsive and (ii) that the said bidder be considered as the sole supplier of such services.

- (ii) Case Study 8:

The ICAC is investigating high-value contracts awarded through a voluntary manipulation of the procurement and evaluation processes. A former CEO of a public body reviewed the procurement framework in order to enable new suppliers of non-critical items to bid. Subsequently, two companies, both incorporated in Dubai and having the same Mauritian national, Person X as Ultimate Beneficial Owner (UBO), were awarded high value contracts. Money trail has revealed that funds which originated from the supplier were sent to the CEO through a complex structure spanning across jurisdictions.

- d. Cases of the protection of victims of crime and corruption being impeded by corruption involving public officials or persons in the private sector?

No such case as at date.

B. Corruption and crime linked to political patronage

- a. Criminal individuals and entities attempting to use corruption to obtain access to political leadership or to gain power and influence, such as through:
 - political party financing
 - trading in influence
 - other

No such case as at date.

- b. Cases of crime and corruption being used to attempt to influence or disrupt elections?

Case Study 9:

The Judicial Committee of the Privy Council upheld the decision of the Supreme Court of Mauritius which had determined that Mr. A.J, together with his agents and persons acting on his behalf, have committed bribery. They offered jobs and accelerated the buying of land for a religious association in order to obtain votes and ensure Mr. A.J's election as member of Parliament. The Court found that this amounted to an offence of bribery for election purposes and consequently declared his election void. The proceedings were lodged under the Representation of People Act by an unsuccessful candidate to the elections, Mr. R.R.

- c. Cases of criminal involvement, including through the use of corruption, to attempt to influence appointments of public officials to build dependency?

No such case as at date.

C. Corruption to make organized and other crimes invisible

- a. Cases of criminals and their associates using proceeds of crime and corruption for personal enrichment and to conceal the origin of the crimes and for money-laundering? In particular, cases of concealment of ownership being used to facilitate corruption and other forms of crime?

Case Study 10:

The ICAC is investigating into corruption cases, the proceeds of which are subsequently invested in real estate projects. Third parties, mostly foreign nationals who are no longer in Mauritius, are used to conceal ownership. Under the guise of an authentic agreement, payments are made for goods and services to the vendor domiciled in the United Arab Emirates. However, the pricing

structure, validated by the contract, is such that a portion thereof constitutes kickback amounts, and this amount will subsequently be returned to Mauritius through a Designated Non-Financial Businesses and Professions (DNFBP) and corporate vehicles and involves use of suspected shell agreements and ‘prête-nom’.

This Case Study is linked to Case Study 8.

Case Study 11:

The ICAC is investigating into a case wherein the former CEO of a public company is the present owner of a luxurious villa, which is registered in the name of a foreign national. There is evidence that part of the funding of this acquisition originated from a contractor of the said public company, who, through a complex cross-border structure, transferred the funds to the foreign national. The latter has left Mauritius after the initiation of ICAC’s investigation. All fees relating to maintenance and utility bills of the villa are being borne by the former CEO and his spouse.

- b. Cases of corruption being used to impede investigations, prosecutions and adjudications of organized and other crime, such as through bribery or allocation of political and other favours to law enforcement and judicial officers? Are there cases of corruption linked to organized and other crimes not being pursued by the authorities (‘blind eye’)?

No such case as at date.

- c. Cases of individuals and entities using corruption and other crimes to generate the funds needed to buy protection from the police? Cases of corruption in law enforcement authorities used to shield organized crime?

Case Study 12:

The ICAC is investigating into the connections of Person G with officers of an LEA. It is suspected that protection money has been paid either in cash or through free gym membership and/or access to ranch facilities.

- d. Cases of law enforcement being impeded due to a lack of information and data, as well as reporting of crimes related to corruption?

No such case as at date.

- 4. Has your country collected data or statistics to track and/or analyze trends related to the links between corruption and the types of crime outlined in Question 2 above?

YES

- a. Are these data analysed and used systematically, such as in prevention and investigations or prosecutions? **YES**

The ICAC adopts a risk-based approach as per the high-risk sectors identified in the NRA in line with Eastern and Southern Africa Anti-Money Laundering Group (ESAAMLG) recommendations for investigation and corruption prevention. For example, the ESAAMLG in its Mutual Evaluation Report on Mauritius has recommended that law enforcement should adopt a prosecution-led approach to investigation. In this respect, the ICAC has effectively initiated action to assign some legal advisers to the Investigation Division to provide timely advice to investigators whenever the need arises.

On the other hand, with regard to corruption prevention, the ICAC pays special attention to high corruption risk areas and recognises the need to proactively address and mitigate these risks through the conduct of Corruption Prevention Reviews, anti-corruption education sessions and development of best practice guides. By focusing on government functions and sectors that are highly prone to corruption, the ICAC aims to strengthen transparency, accountability, good governance and ethical conduct in these sectors. They concern public procurement, permit and licensing, management of contract works and overtime, among others.

- b. Please describe any methodologies used for strengthening measurement and terminological clarity, and achieving a deeper understanding of the different contexts (e.g. in times of peace or emergencies or conflict situations) and sectors (e.g. law enforcement, border crossing, immigration, intelligence and security, procurement), as well as any corruption or organized crime threat assessments that take into account the interlinkages between corruption and other forms of crime.

The ICAC employs several methodologies to enhance measurement and deepen understanding of high risk areas and sectors as well as corruption and linkages between corruption and other forms of crimes:

- The ICAC uses information received through referrals from other organisations, such as the Mauritius Police Force, Mauritius Revenue Authority, Ministries, among others for investigation purposes. Moreover, intelligence and evidence are also obtained from other countries through formal and informal cooperation during investigations involving foreign jurisdictions.
- The ICAC also analyses and assesses complaints received at the ICAC and referred to the ICAC to identify high-risk government sectors, high risk government functions, and most frequent types of corrupt conducts, among others. For instance, complaints revealed that education, health care, land transport were high risk sectors in 2021/22. Moreover,

managerial functions, awarding of contracts, issuing of permits and licences, inspection were among the most frequent functions mentioned in complaints in 2021/22.

- The ICAC analyses indices/surveys on corruption, such as Corruption Perceptions Index, Afrobarometer's survey, and Ibrahim Index of African Governance to gain a deeper understanding on the interlinkages between corruption and other forms of crime.
- The ICAC regularly gathers and analyses feedback provided by the participants (public) through evaluation questionnaires after the conduct of workshops, conferences and other events.

5. Has your country collected data or statistics to track and/or analyse trends concerning international cooperation in this regard? **YES**

Mauritius collects data and statistics on corruption and ML which are also used in the NRA.

- a. Please elaborate and share any findings with regard to the good practices and challenges in international cooperation with regard to countering corruption as it relates to other forms of crime

- The Central Authority of Mauritius encourages informal assistance between investigating agencies or police to police exchanges; use of technology to interact with counterparts to facilitate Mutual Legal Assistance (MLA); and use of accelerated procedures in cases of urgency to grant MLA requests.
- Through networking amongst different LEAs in different jurisdictions, contact points have been established, thereby facilitating communication.
- It has been observed that requests for information, either through formal or informal channels, are not acted upon promptly and thus create undue delay in investigations.

6. Has your country taken any steps at national, regional or local levels to better understand and study the linkages between corruption and other crimes, such as criminological research, training or awareness raising? **NO.**

- a. If **YES**, please elaborate, providing examples.

7. Which aspects of corruption as it relates to other forms of crime do you consider require further research, and what are the gaps in knowledge or understanding that, if addressed, could facilitate countering these crimes?

- (i) There is a need for a better understanding of virtual assets which relates to the commission of corruption and other crimes and of the money trail.
- (ii) Further research is needed so as to establish a clear demarcation between a breach of governance and a criminal act within the structure of a government company.
- (iii) The need for in-depth and further research on high risk areas prone to corruption. These areas include, but are not limited to public procurement, recruitment and selection, permit and licensing, management of contract works and overtime.

II. Measures aimed at responding to corruption linked with other forms of crime

8. Has your government adopted or utilized any measures at national, regional or local levels aimed at **preventing** corruption linked with other forms of crime? **YES**

a. If **YES**, please elaborate. *Measures may include:*

- ✓ safeguards in specific sectors (e.g. law enforcement, border crossing, immigration, intelligence and security, procurement, local officials)

Public Procurement

Since its enactment in 2006, the Public Procurement Act (PPA) 2006 and its regulations, namely the Public Procurement (Regulations 2008) have been amended on several occasions to achieve the objectives of a sound procurement system, create obligations for public bodies and curtail risks of corruption.

For instance, the Regulations 2008 have been amended in 2022 with regard to emergency procurement. Depending on the level of emergency, the Regulations empower the Chief Executive Officer of the public body to resort to the selection of the procurement method in the following order of hierarchy – (a) call off from an existing framework agreement; (b) extending or modifying an ongoing contract under the same terms and conditions; (c) call for competition using a restricted or open advertised bidding with accelerated timescales; (d) competitive negotiations; (e) direct award due to absence of competition or protection of exclusive rights; or (f) direct award due to extreme urgency. The amendments have been brought in view to put in more safeguards and enhance transparency in (emergency) procurement.

Moreover, an assessment of the Public Procurement System of Mauritius was conducted in 2021 using the Methodology for Assessing Procurement Systems (MAPS). This was initiated at the request of the Government of Mauritius and aimed to place special emphasis on analysis of the e-procurement and sustainable procurement through use of life cycle costing principles in procurement, effectiveness of emergency procurement procedure in the context

of the COVID-19 pandemic and improvements to be made on these aspects in regard to international best practices. The MAPS Assessment Report was released in 2022.

Moreover, the ICAC has undertaken numerous anti-corruption initiatives in the procurement sector through various empowerment sessions, development of best practice guides and the conduct of Corruption Prevention Reviews (CPRs), amongst others. The ICAC is also conducting a CPR at the Procurement Policy Office to review the system and procedures pertaining to e-procurement.

Other sectors

The ICAC has also conducted CPRs and awareness sessions in other sectors namely the transport sector, health sector, agricultural sector and commerce sector. With regard to functions other than procurement, the ICAC has also conducted CPRs on recruitment, overtime and mileage claims in various public bodies.

✓ development of targeted strategies, policies, action plans at the national or sectoral level specifically addressing the links between corruption and other crime

The ICAC adopts a multi-pronged approach to carry out its mandate. Over the years, ICAC's strategies have evolved to lay emphasis on the following:

- A proactive, intelligence-led investigation strategy and the adoption of a sectoral approach in light of high-risk sectors as identified in the NRA.
- Asset recovery and enhanced sharing of information with other actors of AML/CFT regime.
- Sustaining and strengthening links with peer organisations and other regional and international organisations involved in the fight against corruption and other crimes.
- Prioritisation of informal cooperation for intelligence gathering during investigations involving foreign jurisdictions.
- Reinforcing public sector integrity through promotion of good governance principles.
- Empowering the public sector, private sector and civil society to better resist, reject and report acts of corruption.

- Engagement of stakeholders and media is also valued by developing partnership and networks.
- Risk-based approach for the prevention of corruption.
- Enforcement of new Declaration of Assets Act 2018 through the receipt, processing, verification and monitoring of assets and liabilities of declarants for the purpose of detecting and investigating corruption, ML offences or illicit enrichment.

✓ establishment of dedicated institutional frameworks

- (i) Developed in 2009 by the ICAC, the Public Sector Anti-Corruption Framework (PSACF) aims at improving the institutional capabilities of public bodies through the setting-up of Anti-Corruption Committees (ACCs) within public bodies, development of Anti-Corruption Policy, conduct of Corruption Risk Assessment (CRA) exercises in corruption prone areas and monitoring and review of anti-corruption strategies adopted. The framework is driven by the ACC, set up at the level of each public body. The ICAC acts as facilitator in the implementation of the framework.

To expedite the implementation of the PSACF, the Independent Commission Against Corruption (ICAC) with the Ministry of Public Service, Administrative and Institutional Reforms (MPSAIR) set up a formal reporting and monitoring mechanism for the evaluation of the implementation of the PSACF. In this respect, public bodies were required to come up with Key Performance Indicators (KPIs). This project is being implemented by the Public Sector Business Transformation Bureau under the MPSAIR and is being monitored by both the Ministry and the ICAC.

- (ii) The ICAC in collaboration with the Ministry of Local Government and Disaster Risk Management conducted an impact assessment exercise on internal audit function in LAs to gauge its efficiency and effectiveness. The outcomes, amongst others, were (i) the creation of an examination unit in LAs to separate operational and auditing duties (ii) setting up of an Audit Committee in LAs (iii) Representative of the Internal Audit unit forming part of the Anti-Corruption Committee of LAs.

✓ specific rules, codes of conduct, or standards of transparency and integrity for public officials who are most exposed to the risk of being involved in crime and corruption

The ICAC has developed the following best practice guides and codes of conduct aimed at enhancing transparency and integrity for public officials exposed to the risks of corruption and other crimes:

- Best Practice Guide on Inspection works for Public Bodies
- Best Practice Guide on Recruitment and Selection in Parastatal Bodies
- Public Sector Anti-Corruption Framework Manual
- Code of Conduct for Public Officials Involved in Procurement
- Best Practice Guide on Management of Parent Teacher’s Association
- Practical Guide on Corruption Risk Management
- Best Practice Guide on Overtime Management in the Public Sector
- Guidelines on Managing Conflict of Interests
- Guidelines on Gift and Gratifications for Public Officials
- Best Practice Guide on Allocation of Stalls by Local Authorities
- Guidelines for Public Bodies on Corruption Prevention in Direct Procurement
- Best Practice Guide on Management of Contract Works for Public Bodies
- Guidelines on Exercise of Discretionary Powers
- Corruption Risk Management Manual
- Model code of conduct for employees of Parastatal Bodies.

Moreover, the ICAC also develops and reviews codes of conduct/ethics upon requests from public bodies.

E-learning courses have also been developed and uploaded on the ICAC’s Moodle Platform. These e-learning modules are accessible to a wide audience, including public officials, private sector employees, students, and the general public.

- ✓ systems for the disclosure of assets and private interests

Disclosure of Assets

Since 1985, Mauritius had introduced a declaration of assets regime and the legal framework was reviewed in 2018 with the introduction of a new Act which was promulgated in 2019.

The Act imposes the obligation on a wider category of public officials to declare all assets and liabilities, whether held on their own name or on their behalf to the ICAC.

Under the Act, the ICAC has been vested with additional powers to, amongst others (i) receive and manage declarations (ii) disclose information to the public pursuant to Section 7 of the Act (iii) monitor the assets and liabilities of any declarant for the purpose of detecting and investigating corruption and money laundering offences or illicit enrichment, as per section 9 of the Act. In view of

the above, a dedicated Unit has been set up to implement the provisions of the Declaration of Assets Act 2018.

Disclosure of Private Interests

As per Section 13 of the PoCA 2002 conflict of interests is a corruption offence. It may be described as a situation in which a public official, while in the exercise of his public duties, has a personal/direct or indirect interest or where his relative or an associate of his has a direct or indirect interest in a decision that he or the public body has to take and which can improperly influence the public official in discharging his functions. Such direct or indirect interest could be termed as the private interest.

The law provides for public officers in situations of conflict of interests to:

- disclose in writing any conflict of interests that may arise; and
 - not participate in the decisions in line with Section 13 of the PoCA 2002.
-
- control mechanisms, such as internal approval systems to avoid having one-to-one meetings
 - controls on issuances of visas, work permits, firearms licenses
 - the use of information and communication technology (ICT) based tools to prevent (or detect) such crimes

ICT is being widely used in the conduct of public affairs to simplify administrative duties, to reduce red-tapism and to enhance transparency and accountability. During Corruption Prevention Reviews, ICAC recommends measures pertaining to the use of ICT. They are as follows:

Online services for licences, permits or clearances to eliminate human interaction and delays thus preventing corrupt practices/malpractices in the public sector.

Use of Closed-Circuit Television (CCTV) system as a powerful tool that can significantly contribute to enhance the surveillance action in a transparent and accountable manner

Maintenance of relevant e-database by public bodies to exercise proper regulatory functions is a prerequisite to ensure transparency, objectivity, fairness, and to prevent corruption/malpractice.

Use of IT systems to generate relevant management information reports for better decision-making and structured planning.

Application of GPS for vehicle tracking in public vehicles used for the conveyance of on-site employees.

Moreover, there is constant monitoring by the Procurement Policy Office (as Regulator) to ensure that eventually all public bodies are embarked on the e-procurement system.

✓ awareness raising and prevention measures for public officials that are vulnerable to corruption and other forms of crime

The ICAC conducts awareness raising and carries out prevention initiatives extensively on corruption but to a limited extent with regard to other forms of crimes. These initiatives aim to empower public officials to resist, reject and report acts of corruption, which include the following, among others:

- Conduct of anti-corruption sensitisation, awareness and empowerment sessions for public officials
- Conduct of Corruption Prevention Reviews and Corruption Prevention Guidance at public bodies in corruption prone areas
- Development and dissemination of best practice guides, communiqués, code of conducts and e-learning tools
- Conduct of workshops, seminars, conferences and campaigns
- Conduct of Corruption Risk Assessment exercises in Ministries, parastatal bodies, state-owned enterprises, government departments and local authorities through the implementation of the Public Sector Anti-Corruption Framework.

other

9. Has your government adopted or utilized any measures aimed at **detecting, investigating and prosecuting** corruption linked with other forms of crime? YES

a. If YES, please elaborate. *Measures may include:*

✓ legislation criminalizing all forms of corruption related to other types of crime

The legal framework in Mauritius enables LEAs to detect, investigate and prosecute ‘corruption with the object of committing or facilitating the commission of a crime’. In addition, parallel financial investigations are conducted alongside investigations for corruption offences and may reveal ML offences. Additionally, with regard to confiscation and provisional measures, the law provides for the restraining/restriction and thereafter the

recovery/confiscation of the proceeds of corruption and corruption-related crimes.

✓ legislation providing for the liability of legal persons for their role in corruption linked to other forms of crime

Sanctions have been provided under PoCA 2002 to impose fines on legal persons.

✓ measures to identify beneficial owners of legal persons

Beneficial Ownership registers are kept at the Corporate and Business Registration Department of the Registrar of Companies. By virtue of Sections 23 and 91(3A) of the Companies Act 2001, the disclosure of Ultimate Beneficial Owners (UBO) is mandatory. Such disclosures are recorded in a UBO register at the Corporate and Business Registration Department of the Registrar of Companies.

□ specialized investigative techniques

✓ strengthened institutional frameworks, including the establishment of dedicated bodies (such as those mandated to identify links between corruption and other crimes), task forces or coordination mechanisms between authorities responsible for corruption and other crime

An AML/CFT Coordination Task Force (A.C.T) chaired by the Office of the Director of Public Prosecutions was set up in August 2020. The A.C.T facilitates cooperation and coordination in complex money laundering and terrorism financing investigations. Members of the A.C.T comprise of Asset Recovery Investigation Division, Financial Intelligence Unit, ICAC, Integrity Reporting Services Agency, Mauritius Police Force, Mauritius Revenue Authority and Attorney General's Office. At the level of the A.C.T, corruption linked with other forms of crimes including money laundering is discussed so as to enhance detection and investigation.

The ICAC has also signed Memoranda of Understanding (MoUs) with several local institutions, namely Financial Services Commission and Financial Intelligence Unit in September 2018, the National Committee on Corporate Governance in December 2020, the Mauritius Revenue Authority in May 2021 and the Ministry of Public Service, Administrative and Institutional Reforms in August 2021. These MoUs facilitate collaboration and exchange of information with these different institutions.

✓ capacity-building, including targeted training and peer-learning for relevant authorities

In line with its education and prevention mandate, the ICAC works with various stakeholders including the public sector, the private sector, the civil society and the education sector to secure their engagement and support in the fight against corruption. As mentioned above, it conducts empowerment and awareness sessions as well as capacity building and training activities for its stakeholders.

- ✓ measures to enable the identification, confiscation, tracing or seizure (and, where relevant, return) of assets that are proceeds of corruption-related crimes

The PoCA 2002 and the Asset Recovery Act 2011 already cater for provisional seizures and confiscation of assets.

- ✓ mechanisms to address the role of professional gatekeepers (*i.e.* financial, legal, accounting or other relevant professionals) in the transfer of proceeds of corruption and other crime

The Financial Intelligence and Anti Money Laundering Act 2002 sets out in its First Schedule the members of the relevant profession and their corresponding regulatory body. This is provided in the table below.

Member of a relevant profession or occupation	Regulatory body
1. Professional accountant, and public accountant under the Financial Reporting Act only where they are sole practitioners, partners or employed professionals within member firms.	Mauritius Institute of Professional Accountants
2. Member firms under this Act	Mauritius Institute of Professional Accountants, established under the Financial Reporting Act
3. Law firm, foreign law firm, joint law venture, foreign lawyer, under the Law Practitioners Act	Attorney-General
4. Attorney	FIU
5. Barrister	FIU
6. Notary	FIU
7. Person licensed to operate a casino, a hotel casino, as a horse racing organizer, the Mauritius National Lottery, a limited payout machine, a sweepstake, as a local pool promoter, as the agent of a local pool promoter, a gaming house, a gaming machine, as a totalizator, as a bookmaker and interactive gambling under the Gambling Regulatory Authority Act.	Gambling Regulatory Authority established under the Gambling Regulatory Authority Act
8. Dealer in jewellery, precious stones or precious metals	FIU

9. Real Estate Agents, including Land Promoters and Property Developers (in so far as it relates to AML/CFT under this Act or under any other relevant enactment)	FIU
10. Company Service Provider Company Service Provider	Registrar of Companies

✓ measures aimed at encouraging the protection or participation of actors outside the public sector, including:

Reporting of corruption cases is encouraged and can be made either anonymously, in person, or even through a dedicated hotline. Those who report alleged cases of corruption in good faith are protected from prosecution and civil actions. The law also provides for the offence of victimisation against any person who causes injury, damage or loss, intimidates or harasses, discriminates or adversely treats the person who made a bona fide complaint.

The identity of informers is also protected (S.48 PoCA 2002) and such information is deemed privileged.

✓ reporting mechanisms, legal protections and incentives aimed at encouraging persons to report corruption and other crimes

Please see immediate above answer.

✓ measures to protect victims, witnesses and cooperating offenders

✓ measures aimed at ensuring the investigation and prosecution of acts of violence committed against journalists and civil society actors whose professional activity relates to corruption linked with other crimes

other

10. Has your government adopted or utilized any measures aimed at facilitating **international cooperation** and the rapid exchange of information for cases that have interlinkages between corruption and other forms of crime? **YES**.

a. If **YES**, please elaborate. *Measures may include:*

the implementation of mutual legal assistance through digital means

measures aimed at enhancing the efficiency of extradition mechanisms

✓ the use of electronic communication channels or networks – for informal assistance and exchange of information so as to facilitate cooperation.

- ✓ the use of joint or parallel investigations or the bilateral sharing of capacity and expertise on investigating and prosecuting corruption offences linked with other forms of crime

In relation to an ongoing joint investigation, ICAC signed an agreement for the establishment of a joint investigation team with the Special Crime Unit of Denmark, setting out the rules for the exchange of information between them.

- The ICAC has also, on several occasions hosted study tours upon requests from ACAs for the purpose of knowledge and expertise sharing which has helped in matters of capacity building and investigation.
- ✓ cooperation with other countries or multilateral, international or regional bodies to address corruption linked with other forms of crime

Mauritius has always considered regional and international cooperation as crucial components of the global strategy to fight corruption, money laundering and terrorism financing in line with Anti-Corruption Conventions and protocols. It is to be noted that Mauritius:

- was guest country under India Presidency of the G20 for the year 2023. ICAC actively participated in the G20 Anti-Corruption Working Group (ACWG) meetings and rigorously contributed to the deliverables of G20 ACWG.
- has officially been admitted as ‘participant’ member of the OECD Working Group on Bribery in International Business Transactions in February 2023. The ‘participant’ member status is for a duration of 2 years. As such, Mauritius is actively preparing to eventually accede to the OECD Anti-Bribery Convention.

It is also a member of several international organisations and networks, namely:

- **The Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE Network)** – The GlobE Network offers a platform for information exchange between frontline anti-corruption law enforcement practitioners in all countries across the globe. This one-stop virtual hub provides the knowledge, resources and tools needed to track, investigate and prosecute cases of cross-border corruption, including a decision tree and secure communications channels. The ICAC is a member of steering committee of the GlobE Network.
- **International Association of Anti-Corruption Authorities (IAACA)** - The IAACA is an independent and non-political anti-corruption organisation with the mandate to promote effective implementation of the United Nations Convention Against

Corruption (UNCAC) and assist anti-corruption agencies worldwide in the prevention of corruption. ICAC has been elected as member of the Executive Committee in January 2022. As a member of the IAACA, Mauritius is able to actively participate in various initiatives, and projects which aim to further implement provisions of the UNCAC by State Parties.

- **International Anti-Corruption Coordination Centre (IACCC)** - ICAC is an associate member of the IACCC since 2020, thus reinforcing informal collaboration in investigations. Since then, this network has been productively used in at least 3 of ICAC's cases with international ramifications. Requests from the IACCC have also been treated at ICAC's level. Additionally, IACCC has delivered both on-site and virtual training to ICAC staff.
- **“Réseau Francophone D'éthique et de Déontologie Parlementaires” (RFDDP)** - ICAC has been endowed with the responsibilities of an Administrator for the RFDDP. The REDDP is a voluntary association of organisations and institutions dealing with the issue of ethics with the aim of promoting good practices in public institutions and among elected members of parliaments in French speaking countries.
- **Chartered Institute of Public Finance and Accountancy (CIPFA)** - ICAC and the CIPFA has signed a MOU to consolidate their collaboration in various projects, especially with regard to training. CIPFA is a UK-based international accountancy membership and standard-setting body which believes that improving public services is key to changing lives for the better and that good public financial management is central to achieving this ambition.

- accession to bilateral, regional or multilateral treaties and agreements.
- other

As mentioned above, the ICAC has always considered regional and international cooperation as crucial components of the global strategy to fight corruption.

As such it has signed a Memoranda of Understanding (MoU) with nine Anti-Corruption Agencies (ACAs) in the African continent and one from the Asian continent with a view to build capacity, share experiences as well as intelligence pertaining to criminal activities.

In September 2018, Mauritius also signed a MOU with the OECD. The MOU includes combating bribery and corruption in international business transactions as one of its areas of cooperation.