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Executive summary

Note by the Secretariat

Addendum

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II. Executive summary

Mauritania

1. Introduction: overview of the legal and institutional framework of Mauritania in the context of implementation of the United Nations Convention against Corruption

Mauritania deposited its instruments of accession to the United Nations Convention against Corruption with the Secretary-General of the United Nations on 25 October 2006.

The Mauritanian legal system is based on the 20 July 1991 Constitution, as amended in 2017. Parliament must adopt a bill before it may be issued as a law. Bills are proposed by the Government or recommended by the deputies.

The legal framework for combating corruption includes, inter alia, the provisions set out in the Criminal Code, the Code of Criminal Procedure and Act No. 014-2016 of 15 April 2016 on combating corruption.

Despite the fact that the Anti-Corruption Act reproduces precisely the provisions of the Convention against Corruption, the Act is not yet widely applied, as it was adopted only recently.

According to article 80 of the Constitution, all duly ratified treaties and agreements, once published, take precedence over all other laws and become part of domestic law.

Mauritania has a number of agencies responsible for combating corruption, including the General Inspectorate of the State, the General Inspectorate of Finance, the police forces responsible for combating economic and financial crime and the court of first instance responsible for handling cases of corruption.

2. Chapter III: criminalization and law enforcement

2.1. Observations on the implementation of the articles under review

Bribery and trading in influence (arts. 15, 16, 18 and 21)

Articles 3(1) and 3(2) of the Anti-Corruption Act criminalize active and passive bribery as committed by a public official. Article 2 provides a definition of the term “public official”.

Articles 4(1) and 4(2) of the Anti-Corruption Act criminalize active and passive bribery as committed by a foreign public official or an employee of an international public organization. The definitions of “foreign public official” and “employee of an international public organization” are set out in article 2 of the Act. Those definitions do not, however, include individuals who work for foreign public agencies or organizations.

Article 13 of the Act criminalizes the trading in positive and negative influence, in line with the Convention.

Article 7 of the Act criminalizes active and passive bribery in the private sector, replicating the exact wording of the Convention in that regard.

Money-laundering, concealment (arts. 23 and 24)

Article 2 (new) of the Anti-Money Laundering and Combating the Financing of Terrorism Act criminalizes money-laundering.

The offence of money-laundering covers all misdemeanours and felonies, even if committed outside Mauritanian territory (art. 1 of the Act). Articles 2 and 50 bis of the Act deal with self-laundering.

Article 44 of the Act criminalizes the act of attempting or plotting to commit money-laundering, which carries the same penalty as that applied to perpetrators of money-laundering proper.

Concealing the crime of money-laundering is criminalized under article 17 of the Anti-Corruption Act, articles 435 and 436 of the Criminal Code and article 2 of the Anti-Money Laundering and Combating the Financing of Terrorism Act. Those articles do not cover the continued retention of property, however.

Embezzlement, abuse of functions and illicit enrichment (arts. 17, 19, 20 and 22)

Articles 10 and 14 of the Anti-Corruption Act criminalize embezzlement, misappropriation of property and abuse of functions.

Article 16 of the Act criminalizes illicit enrichment, which is punishable by the deprivation of civil rights and the confiscation of property.

Article 379 of the Criminal Code criminalizes embezzlement of property in the private sector.

Obstruction of justice (art. 25)

Article 18 of the Anti-Corruption Act criminalizes obstruction of justice. The article reproduces the wording used in the Convention in that regard. Articles 209, 342 and 345 of the Criminal Code only partially criminalize this offence.

Liability of legal persons (art. 26)

Article 22 of the Anti-Corruption Act and article 60 of the Anti-Money Laundering and Combating the Financing of Terrorism Act set out the criminal liability of legal persons, without prejudice to the liability of company managers as key actors or partners. The scope of such liability is limited to the offences specified in those laws, however.

The civil and administrative liability of legal persons is set out in articles 98 and 99 of the Obligations and Contracts Act.

In accordance with article 22 of the Anti-Corruption Act, legal persons may be subject to a fine of between five and ten times the fine applied to natural persons. They may also be prohibited from operating or, in the case of recidivism, dissolved. The Public Procurement Act provides for the cancellation of contracts in cases of corruption (art. 63(2)).

Participation and attempt (art. 27)

Articles 53 and 54 of the Criminal Code criminalize participation or collusion in an offence. In addition, article 21 of the Anti-Corruption Act criminalizes participation in any of the crimes set out in the Act.

Attempting to commit an offence is considered to be an offence only in the circumstances specifically provided for in the law (art. 3 of the Criminal Code). It is a criminal offence to attempt to commit any of the criminal acts specified in the Anti-Corruption Act (art. 21) or the Anti-Money Laundering and Combating the Financing of Terrorism Act (art. 44).

In the most serious offences, preparing to commit the offence is also considered to be an offence.

Prosecution, adjudication and sanctions; cooperation with law enforcement authorities (arts. 30 and 37)

Corruption is punishable by imprisonment, fines or seizures (art. 30 of the Anti-Corruption Act and art. 11 of the Criminal Code). The penalty for illicit enrichment is the deprivation of civil rights (art. 16 of the Anti-Corruption Act). The Anti-Corruption Act provides that aggravating circumstances may be taken into

consideration when an act of corruption is carried out under certain circumstances (arts. 3(3) and 4(2)), such as offences committed by elected officials, judges or jurors.

Members of Parliament enjoy professional immunity (art. 50 of the Constitution). During parliamentary session, immunity from arrest and prosecution may be rescinded only with the authorization of the assembly to which the member in question belongs and in cases of in flagrante delicto. Outside parliamentary session, members may be arrested only when caught in flagrante delicto, or where authorization to prosecute the member has been granted, or where a final conviction has been handed down. The member may be released or the prosecution proceedings suspended upon the request of the assembly to which the member belongs.

In cases of high treason, the President of the Republic is held responsible for all acts carried out during the performance of his or her duties (art. 93 of the Constitution). The Prime Minister and the members of the Government are held criminally responsible for all acts carried out during the performance of their duties which are considered to be crimes at the time at which they are carried out.

In accordance with article 18 of decree No. 2007-012 on judicial organization, it is prohibited to bring criminal charges against the head of the Supreme Court except in cases of in flagrante delicto and where prior permission has been granted by the Supreme Council of the Judiciary.

In accordance with Act No. 93-20 on the Statute of the Court of Auditors, prior approval must be granted by the Supreme Council of the Judiciary before a member of the Court of Auditors may be prosecuted.

Mauritania applies the principle of discretionary prosecution (art. 36 of the Code of Criminal Procedure). The Public Prosecutor has the authority to initiate public proceedings. Where the case is dismissed, the plaintiff or civil party must be informed within eight days.

The Code of Criminal Procedure provides for pretrial detention (art. 138) and interim release (art. 140).

The Code does not provide for early release. Parole may be granted only under strict conditions (art. 653 of the Code of Criminal Procedure).

Without prejudice to criminal prosecution proceedings, the General Statute of Civil Servants and State Contractors provides that disciplinary measures may be taken against individuals found to have committed crimes of corruption (arts. 12, 13 and 102), including transfers with a change of residence (art. 75).

In such cases, the citizenship rights, civil rights or family rights of the perpetrator may be rescinded, in whole or in part, in accordance with article 36 of the Criminal Code.

Reintegration into society is covered in article 652 of the Code of Criminal Procedure and article 2 of the Prisons Decree.

In accordance with article 35 of the Anti-Corruption Act and article 63 of the Anti-Money Laundering and Combating the Financing of Terrorism Act, a lesser penalty may be applied to convicted persons who cooperate with the judicial investigating and prosecuting authorities. Such persons are not granted immunity from judicial prosecution, however.

Mauritania does not provide protection to individuals who cooperate with the law enforcement authorities and it has not signed any agreements in that regard.

Protection of witnesses and reporting persons (arts. 32 and 33)

In accordance with article 19 of the Anti-Corruption Act, the State provides special protection to whistle-blowers, witnesses, experts, victims and their families. Article 19 also criminalizes all acts of retaliation or intimidation.

Articles 11-13 of the recently adopted decree No. 2017-018 provide for measures to be taken in order to ensure the anonymity of such persons. There are, however, no measures in place in Mauritania for relocating such persons or for allowing such persons to provide testimony via other methods of communication, such as video link or other appropriate means.

Mauritania has not signed any agreements providing for the relocation of such persons.

Freezing, seizing and confiscation; bank secrecy (arts. 31 and 40)

The proceeds of a crime may be seized pursuant to article 11 of the Criminal Code, article 30 of the Anti-Corruption Act and article 53 of the Anti-Money Laundering and Combating the Financing of Terrorism Act. Value-based confiscation is permitted only in relation to money-laundering offences.

In accordance with article 11 of the Criminal Code, all property, equipment and any other instrumentalities used to commit the crime in question, or destined for such use, may be seized.

In accordance with article 58 of the Anti-Money Laundering and Combating the Financing of Terrorism Act, the investigating judge may order interim measures to be taken, including the freezing of funds.

Article 29 of the Anti-Corruption Act provides that the proceeds of crime, the means of acquiring such proceeds and any materials used or destined for use in committing any of the crimes specified in the Act may be frozen or seized.

All frozen, seized and confiscated property is placed under the oversight of an administering body, the role of which shall be defined by decree (art. 30 of the Anti-Corruption Act)¹.

All criminal proceeds, in addition to all other proceeds or benefits derived from property into which criminal proceeds have been converted or for which criminal proceeds have been exchanged, may be seized or frozen (arts. 29(1) and 29(3) of the Anti-Corruption Act).

Judges may order banking secrecy measures to be lifted during investigations carried out by the judicial police (art. 26 of the Anti-Corruption Act). Professional secrecy may not be invoked as a reason for refusing to provide information to the law enforcement authorities or the Financial Information Analysis Committee (art. 41 of the Anti-Money Laundering and Combating the Financing of Terrorism Act).

The rights of bona fide third parties are protected under articles 53 and 64 of the Anti-Money Laundering and Combating the Financing of Terrorism Act and, in cases of seizure, under article 30 of the Anti-Corruption Act.

Statute of limitations; criminal record (arts. 29 and 41)

The statute of limitations for corruption offences is five years as of the discovery of the offence (art. 24 of the Anti-Corruption Act). As regards other offences, the statute of limitations is three years from the date on which the offence was committed (art. 8 of the Code of Criminal Procedure).

Article 85 of the Anti-Money Laundering and Combating the Financing of Terrorism Act provides for the exchange of criminal records with other States based on the principle of reciprocity. Mauritania has also concluded a number of bilateral agreements on the exchange of criminal records.

¹ On 14 September 2017, the Mauritanian Parliament adopted a decree establishing the Office for the Management of Frozen and Seized Property and the Recovery of Criminal Proceeds.

Jurisdiction (art. 42)

Mauritania has established its judicial jurisdiction over all offences specified in the Anti-Corruption Act and all related and inseparable offences (arts. 33 and 34 of the Anti-Corruption Act). Article 70 of the Anti-Money Laundering and Combating the Financing of Terrorism Act also provides for Mauritanian jurisdiction.

Mauritania has established its jurisdiction over offences committed on board vessels or aircraft registered under Mauritanian law (art. 34(6) of the Anti-Corruption Act and art. 70(a) of the Anti-Money Laundering and Combating the Financing of Terrorism Act). In addition, Mauritania has established its jurisdiction over offences committed against the State (art. 34(4) of the Anti-Corruption Act) or any of its citizens (art. 34(2)) and over offences committed outside Mauritanian territory by a Mauritanian national or a stateless person who usually resides in Mauritania (art. 34(3)). It also holds jurisdiction over perpetrators in Mauritanian territory who have not yet been extradited (art. 34(5) of the Anti-Corruption Act and art. 70(b) of the Anti-Money Laundering and Combating the Financing of Terrorism Act).

Mauritanian jurisdiction also extends to money-laundering offences committed outside Mauritania where an accomplice in the offence is in Mauritanian territory, in addition to offences in which only part of the act was carried out in Mauritania (arts. 622 and 625 of the Code of Criminal Procedure).

Consequences of acts of corruption; compensation for damage (arts. 34 and 35)

Evidence of corruption is justification for annulling a contract, with due protection for the rights of bona fide third parties (art. 23 of the Anti-Corruption Act and art. 65 of the Public Procurement Act).

Article 2 of the Code of Criminal Procedure guarantees persons who have experienced damage as a result of corruption the right to submit a legal claim for redress.

Specialized authorities and inter-agency coordination (arts. 36, 38 and 39)

There are a number of agencies in Mauritania that specialize in enforcing the law against corruption, notably the office of the Public Prosecutor responsible for preventing corruption, the court of first instance responsible for handling offences related to corruption, the central directorate of the police forces responsible for combating economic and financial crime and the Financial Information Analysis Committee.

In accordance with article 36 of the Code of Criminal Procedure, any public official who, during the performance of his or her duties, witnesses an offence must immediately report it to the public prosecutor.

Under article 34 of the Anti-Money Laundering and Combating the Financing of Terrorism Act, financial institutions have a duty to report to the Financial Information Analysis Committee if they suspect that any of the funds under their care have been laundered.

In that connection, under article 25 of the Anti-Corruption Act, all persons in Mauritania responsible for oversight must report to the Public Prosecutor if they suspect that any of the crimes referred to in the Act have been committed.

Mauritania has established hotlines for reporting incidents of corruption.

2.2. Successes and good practices

The following successes and good practices were observed during the implementation of chapter 3 of the Convention:

- The offence of bribery in the private sector is not limited solely to the context of economic, financial or commercial activities, thereby extending the scope of the provision (art. 21).

- The statute of limitations begins as of the discovery of the offence. No statute of limitations is applied where the criminal proceeds have been moved abroad or the perpetrator has evaded justice (art. 29).
- Mauritania has established a court of first instance responsible for handling corruption offences and related and inseparable offences (art. 30).

2.3. Challenges in implementation, where applicable

It is recommended that Mauritania:

- Expand the definition of “foreign public official” to include all groups specified in the Convention (arts. 2 and 16).
- Ensure that the continued retention of property is included within the offence of concealment (art. 24).
- Expand the definition of “obstruction of justice” to include all offences referred to in the Convention (art. 25).
- Expand the scope of criminal liability to include all offences referred to in the Convention (art. 26(1)).
- Ensure that the criminal liability of legal persons does not exclude the criminal liability of natural persons or managerial staff; consider increasing the financial penalty applied to international companies (arts. 26(3) and 26(4)).
- Criminalize the act of attempting to commit embezzlement in the private sector and of preparing to commit any of the offences referred to in the Convention (arts. 27(2) and 27(3)).
- Establish, where appropriate, long statutes of limitation for the offences referred to in articles 22 and 23 of the Convention (art. 29).
- Establish a penalty for the crime of illicit enrichment, taking into account the gravity of the offence (art. 30(1)).
- Ensure that the provisions on immunities and privileges do not constitute an obstacle to judicial prosecution (art. 30(2)).
- Extend the measure providing for the confiscation of property to the value of the criminal proceeds in order to cover all offences specified in the Convention (art. 31(1)(a)).
- Take all necessary measures to allow the following items to be frozen or seized:
 - Property to the value of the criminal proceeds (art. 31(2))
 - Property, equipment or other instrumentalities used or destined for use in the offences of money-laundering or embezzlement in the private sector (art. 31(2))
- Adopt a decree providing for the establishment of an entity for the management of seized property, in line with article 30 of the Anti-Corruption Act (art. 31(3)).
- Ensure that criminal proceeds can be frozen, seized or confiscated even if they have been converted (art. 31(4)).
- Bring existing legislation into line with articles 31(5) and 31(6) of the Convention.
- Expand the scope of the provisions set out in the decree on protecting all persons referred to in articles 32 and 33 of the Convention in order to cover all offences referred to in the Convention; provide protection for all participants in an offence who cooperate with the authorities (arts. 32(1), 33 and 37(4)).
- Establish procedures for the relocation of all persons specified in article 32 of the Convention; consider concluding agreements in that regard; permit

witnesses and experts to provide testimony via communication technology (arts. 32(2)(a), 32(2)(b) and 32(3)).

- Expand existing measures for encouraging cooperation between law enforcement agencies in order to include all offences referred to in the Convention (arts. 37(1) and 37(2)).
- Consider granting immunity from prosecution to all persons who cooperate significantly with the authorities during their investigations; consider concluding agreements on the provision of such immunity and the reduction of sanctions for such persons (arts. 37(3) and 37(5)).
- Increase cooperation between the private sector and anti-corruption authorities (art. 39).
- Ensure that banking secrecy does not pose an obstacle to the prosecution of embezzlement offences in the private sector (art. 40).
- Expand the jurisdiction of the courts with regard to embezzlement offences in the private sector in line with articles 42(1)(b) and 41(3).
- Extend the jurisdiction of Mauritania to include the offences of money-laundering and embezzlement in the private sector in line with articles 42(2)(a) and 42(2)(b).
- Establish the jurisdiction of Mauritania in the circumstances referred to in articles 42(2)(d) and 42(4).

2.4. Technical assistance needs identified to improve implementation of the Convention

- Legal drafting and legal advice (arts. 27, 30 and 31).
- Training workshops for judges and members of anti-corruption agencies in order to improve the identification and investigation of corruption offences (arts. 16 and 23).
- Assistance in capacity building for national authorities (arts. 26, 32 and 35).
- On-site assistance provided by anti-corruption experts (art. 36).
- Development of an action plan for implementing the Convention (art. 36).
- Other forms of technical assistance (arts. 37 and 38).

3. Chapter IV: international cooperation

3.1. Observations on the implementation of the articles under review

Extradition; transfer of sentenced persons; transfer of criminal proceedings (arts. 44, 45 and 47)

Extradition is governed by the Code of Criminal Procedure, specifically articles 713 and 714, and the Anti-Money Laundering and Combating the Financing of Terrorism Act (chapter IV), in addition to the regional and bilateral agreements to which Mauritania is party, such as the Riyadh Arab Agreement on Judicial Cooperation (the Riyadh Agreement).

In accordance with article 714 of the Code of Criminal Procedure, dual criminality is a fundamental prerequisite for extradition. Individuals may be extradited only for offences punishable by criminal sentence or for which the maximum applicable sentence is a minimum of two years of imprisonment. Individuals cannot be extradited for illicit enrichment, as the offence does not carry a prison sentence. Nevertheless, Mauritania has the power to directly apply the Convention in that respect, according to article 80 of the Constitution.

Extradition is not dependent on the existence of an agreement. The Convention serves as the legal basis for cooperation with other States Parties.

Accessory extradition is covered in article 714 of the Code of Criminal Procedure.

In accordance with article 41 of the Riyadh Agreement, individuals cannot be extradited for political offences. Mauritania does not consider the offences set out in the Convention to be political in nature, however.

Article 713 of the Code of Criminal Procedure and article 41 of the Riyadh Agreement set out the grounds on which extradition may be refused.

In accordance with article 719 of the Code of Criminal Procedure, extradition requests are accepted via diplomatic channels. Article 94 of the Anti-Money Laundering and Combating the Financing of Terrorism Act provides for a simplified extradition procedure. Article 729 of the Code of Criminal Procedure provides that, in urgent circumstances, requests for provisional arrest warrants may be submitted directly to the Public Prosecutor.

Provisional arrest is provided for under article 719 of the Code of Criminal Procedure, article 96 of the Anti-Money Laundering and Combating the Financing of Terrorism Act and article 41 of the bilateral agreement concluded with Morocco.

In accordance with article 713 of the Code of Criminal Procedure, Mauritania does not extradite Mauritanian nationals. Nonetheless, Mauritania applies the principle of *aut dedere aut judicare* in accordance with article 71 of the Anti-Money Laundering and Combating the Financing of Terrorism Act and through the direct application of the Convention.

Sentences imposed under domestic law by the requesting State may be enforced, pursuant to article 58 of the Riyadh Agreement or through the direct application of the Convention.

The rights of individuals subject to extradition requests are protected under articles 13 and 14 of the Constitution and article 1 of the Code of Criminal Procedure.

Mauritanian law does not provide for the refusal of extradition requests on the grounds of discrimination. Nonetheless, requests may be refused on such grounds through the direct application of the Convention.

Mauritania does not refuse extradition requests with regard to fiscal matters; domestic legislation on Convention offences does not explicitly provide for this, however

Pursuant to article 45 of the Riyadh Agreement, consultations may be held before refusing an extradition request.

Mauritania has signed a number of agreements to facilitate extradition and strengthen its effectiveness, including agreements with France (1961), Mali (1963), Tunisia (1965), Algeria (1969), Morocco (1972), Spain (2006) and the Sudan (2009). It has also signed the General Convention on Judicial Cooperation (1961), the Riyadh Agreement (1983) and the Arab Maghreb Union Agreement on Legal and Judicial Cooperation (1993). In addition, Mauritania is a member of the Sahel States network for judicial cooperation and extradition, the Asset Recovery Inter-Agency Network for West Africa (ARIN-WA) and the Network of West African Central Authorities and Prosecutors against Organized Crime (WACAP).

In accordance with article 58 of the Riyadh Agreement, any final criminal rulings handed down in the territory of a Contracting Party may be enforced in the territory of another Contracting Party.

Mauritania does not have specific legislation on the transfer of criminal proceedings.

Mutual legal assistance (art. 46)

The provision of mutual legal assistance is governed by the Riyadh Agreement, the Anti-Corruption Act (arts. 36 and 37) and the Anti-Money Laundering and Combating the Financing of Terrorism Act (arts. 77-92). Mauritania can also apply the provisions of the Convention directly with regard to matters of mutual legal assistance.

Subject to reciprocity, Mauritania can provide mutual legal assistance on all matters referred to in the Convention and within the framework of proceedings taken against legal persons (art. 80 of the Constitution, art. 36 of the Anti-Corruption Act and art. 77 of the Anti-Money Laundering and Combating the Financing of Terrorism Act).

Article 45 of the Anti-Corruption Act provides for the spontaneous transfer of information. In addition, under article 11 of the Code of Criminal Procedure, Mauritania is entitled to maintain the confidentiality of any information received.

In accordance with Article 77 of the Anti-Money Laundering and Combating the Financing of Terrorism Act, professional secrecy is not valid grounds for refusing a request for mutual legal assistance.

Under article 36 of the Anti-Corruption Act, mutual legal assistance may be provided on the basis of the Convention in the absence of dual criminality, except in cases involving coercive measures.

Detained persons may be transferred for the purposes of identification or testimony pursuant to article 24 of the Riyadh Agreement, articles 718 and 742 of the Code of Criminal Procedure and the provisions of the Convention. In addition, the provisions set out in articles 46(10), 46(11) and 46(12) of the Convention may be applied directly.

The central authority responsible for receiving and responding to requests for mutual legal assistance is the Ministry of Justice, which coordinates with other authorities as necessary. Requests should be submitted in writing, in Arabic, via diplomatic channels. Article 20 of the Riyadh Agreement and article 78 of the Anti-Money Laundering and Combating the Financing of Terrorism Act set out the requirements applicable to requests for mutual legal assistance. In accordance with article 18 of the Riyadh Agreement, requests for mutual legal assistance are subject to the legal procedures provided for in the domestic law of the receiving party.

Article 80 of the Anti-Money Laundering and Combating the Financing of Terrorism Act provides for the principle of confidentiality.

The doctrine of specialty is guaranteed through the direct application of the Convention.

Mauritanian law contains no provisions that prohibit the use of video conferencing during hearings. Mauritania often does not have the technical capacity to provide such a service, however.

Article 79 of the Anti-Money Laundering and Combating the Financing of Terrorism Act sets out the grounds for refusing to provide mutual legal assistance. It also provides that the requesting State must be informed of the reason for refusal.

Mauritania does not refuse to provide mutual assistance solely on the grounds that the case involves fiscal matters.

The provisions of the Convention may be applied directly in order to expedite or postpone the execution of requests for mutual legal assistance.

Article 95 of the Anti-Money Laundering and Combating the Financing of Terrorism Act covers requests for additional information.

In accordance with article 21 of the Riyadh Agreement, mutual legal assistance provided by one Contracting Party to another does not incur any costs, except those associated with the provision of witnesses or experts, which must be borne by the requesting party. Pursuant to article 21 of the Riyadh Agreement, travel permits are provided for witnesses and experts.

Article 714 of the Code of Criminal Procedure governs the provision of government records and documents and of non-public information.

Law enforcement cooperation; joint investigations; special investigative techniques (arts. 48, 49 and 50)

Mauritanian law enforcement agencies cooperate via Interpol's I-24/7 global police communications system and the West African Police Information System (WAPIS).

The Financial Information Analysis Committee exchanges information with other financial intelligence agencies. The Committee has been a member of the Middle East and North Africa Financial Action Task Force (MENAFATF) since 2006. Furthermore, the negotiations on Mauritania becoming a member of the Egmont Group of Financial Intelligence Units have reached advanced stage. In addition, Mauritania has established the Central Directorate for Combating Economic and Financial Crime, which is responsible for international law enforcement cooperation, including in cases of corruption (art. 2 of decree No. 2004-067 on establishing the Central Directorate for Combating Economic and Financial Crime).

Mauritania signed a number of agreements on the direct exchange of financial information, including agreements with the United Arab Emirates (2010), Senegal (2010), Algeria (2011), Morocco (2012), France (2013) and the Niger (2013). In addition, the Convention serves as the basis for cooperation on law enforcement matters.

Mauritania has not concluded any agreements on the establishment of joint investigative bodies.

Article 26 of the Anti-Corruption Act and article 40 of the Anti-Money Laundering and Combating the Financing of Terrorism Act set out the special investigative techniques that may be used, including controlled delivery and electronic surveillance. Evidence gathered through the use of such techniques is admissible in court.

Mauritania has not signed any agreements on the use of special investigative techniques during international cooperation.

3.2. Successes and good practices

The following successes and good practices were observed during the implementation of chapter 4 of the Convention:

- In the absence of domestic legislation, Mauritania applies directly the principles of the Convention.
- Mauritania can provide mutual legal assistance in the absence of dual criminality and uses the Convention as the legal basis for international cooperation.

3.3. Challenges in implementation, where applicable

It is recommended that Mauritania:

- Develop an information system to facilitate data collection and the provision of statistics and information on international requests for cooperation.
- Allow extradition in the absence of dual criminality (art. 44(2)).
- Amend existing legislation to make illicit enrichment an extraditable offence (art. 44(7)).
- Inform the Secretary-General as to which central authority is responsible for handling requests for mutual legal assistance and in which language such requests are accepted (art. 46).
- Consider making it possible for hearings to be held via video conference (art. 46(18)).
- Consider adopting legislation on the transfer of criminal proceedings (art. 47).

- Consider adopting bilateral or multilateral agreements or arrangements on the establishment of joint investigations (art. 49).
- Adopt arrangements or agreements on the use of special investigative techniques during international cooperation, or take decisions on the use of such techniques at international level on a case-by-case basis (arts. 50(2), 50(3) and 50(4)).

3.4. Technical assistance needs identified to improve implementation of the Convention

- Strengthening the data collection capacity for statistical purposes.
 - Legal drafting and legal advice (arts. 46 and 47).
 - Tailored capacity-building programmes for the authorities responsible for transnational cooperation on criminal and investigative matters (arts. 48-50).
 - Capacity-building programmes for the authorities responsible for the management and use of special investigative techniques (art. 50).
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