INPUTS ON INITIATIVES AND PRACTICES IMPLEMENTED BY MAURITIUS

1. Please describe (cite and summarise) the measures/ steps that your country has taken, if any, (or is planning to take, together with the related time frame) to implement the relevant provision of the Convention and to promote the implementation of resolution 8/13.

1.1 Measures taken to promote, in accordance with the fundamental principles of the legal systems, the independence of the supreme audit institution.

➢ The National Audit Office, the Supreme Audit Institution of Mauritius, was established by the Constitution of Mauritius.

➢ The powers and duties of the Director of Audit are entrenched in the Constitution and in various legislations, such as

   o The Finance and Audit Act
   o The Statutory Bodies (Accounts and Audit) Act
   o The Local Government Act
   o The Financial Reporting Act
   o The Public Procurement Act

➢ Furthermore, Section 110(4) of the Constitution provides that “In the exercise of his functions under this Constitution, the Director of Audit shall not be subject to the direction or control of any other person or authority”.

1.2 Measures taken to implement policies for the effective operation of the supreme audit institutions in accordance with the principles and standards formulated by the International Organisation of Supreme Audit Institutions,

- with regard to ensuring the proper management of public finances and public property, and
- in areas such as public procurement.

➢ As member of the International Organisation of Supreme Audit Institutions (INTOSAI), NAO has to carry out its audit in accordance with international standards of auditing, namely International Standards of Supreme Audit Institutions (ISSAIs) issued by the International Federation of Accountants (IFAC), and to carry out quality control of its audits.

➢ Statutory deadlines have been set in legislations for the issue of audit reports.

➢ NAO follows a methodology in line with international audit practices.

➢ The law (Finance and Audit Act) requires the NAO, along with other Ministries and Departments, to submit its Annual Report on Performance.
1.3 Measures taken to promote transparency and accountability in the management of public finances, including through a system of accounting and auditing standards and related oversight

Over the past years, changes were made in legislation with a view to promoting transparency and accountability as well as the quality of audit. These are summarised below.

(a) Finance and Audit Act

The Finance and Audit Act was amended in July 2017 to establish a timeframe for the Accountant General to prepare statements in accordance with International Public Sector Accounting Standards (IPSAS) issued by IFAC, to present fairly the financial transactions and financial position of Government on the last day of each fiscal year.

Section 19(3A) of the Act provides as follows:

(a) Subject to paragraph (b), the statements referred to in subsection (3)(a) to (f) shall, as far as possible, be prepared in compliance with the International Public Sector Accounting Standards (IPSAS) issued by IFAC.

(b) The statements shall, for the fiscal year 2022-2023 and onwards, be prepared in compliance with the International Public Sector Accounting Standards (IPSAS) issued by IFAC.

(b) Statutory Bodies (Accounts and Audit) Act

Amendments were brought to the Statutory Bodies (Accounts and Audit) Act in the Finance (Miscellaneous Provisions) Act 2020 for all Statutory Bodies to prepare their Financial Statements in compliance with Accrual Basis IPSAS.

Section 6A (3) (a) of the Act now provides as follows:

Subject to paragraph (b), every statutory body specified in the First Schedule shall prepare financial statements in compliance with the International Public Sector Accounting Standards (IPSAS) issued by IFAC.
(c) Financial Reporting Act

The 'Financial Reporting (Reporting on Compliance with Code of Corporate Governance) Guidelines 2019' were issued by the Financial Reporting Council under Section 6(2)(f) of the Financial Reporting Act to provide guidance on the responsibilities of licensed auditors as regards compliance with the Code of Corporate Governance and on report of licensed auditor on compliance with the Code.

Government Notice No. 35 of 2019 accordingly provides as follows:

Section 4: Responsibilities of licensed auditor as regards compliance with Code

Where a licensed auditor reports, pursuant to section 39(3) of the Act, on the compliance with the Code disclosed in the annual report of a public interest entity, he shall –

(a) take into consideration the report on corporate governance submitted by the public interest entity under section 75(2) of the Act;
(b) verify whether the statement of compliance submitted by the public interest entity under section 75(3) of the Act is consistent with the requirements of the Code; and
(c) review the explanations given by the public interest entity for non-compliance with any requirement of the Code, if any.

Section 5. Report of licensed auditor on compliance with Code

1) Where a licensed auditor makes a report, in his auditor’s report, on the compliance with the Code, that report shall, in the “Other Information” paragraph, appear under a separate subparagraph as “Corporate Governance Report”.

(d) Public Procurement Act

The Public Procurement Act requires the auditor of every public body to state in his annual report whether the provisions of Part V of the Act regarding the Bidding Process has been complied with.
1.4 Measures taken to promote examining, periodically or as necessary, the applicable financial and accounting frameworks and procedures, in order to determine their effectiveness in the fight against corruption.

Legal Provisions

a) Finance and Audit Act

In addition to the requirement for the Director of Audit to examine the annual financial statements of the Government and to issue a certificate thereon, the Finance and Audit Act also requires that the Director of Audit shall satisfy himself that:

- all reasonable precautions have been and are taken to safeguard the collection of public money;
- all laws, directions or instructions relating to public money have been and are duly observed; and
- all money appropriated is applied to the purpose for which parliament intended to provide and that expenditure conforms to the authority which governs it.

b) Public Procurement Act

The Public Procurement Act requires the auditor to state in the Annual Report of every public body whether provisions relating to bidding process in procurement exercises have been complied with.

In the conduct of the audit, pursuant to the above, the NAO adopts a risk based approach whereby-

a) a risk assessment is made of material misstatements in the financial statements of public sector bodies, based on an appropriate understanding of the entity and its environment including internal controls;

b) fundamental elements of internal control such as segregation of duties, internal check system, approval/authorization process and physical controls are verified. Such assessments may detect actual or potential irregularities resulting from weak system of internal controls.

1.5 Measures taken to ensure that the audited entities respond to the findings of the audit reports, implement the recommendations of the supreme audit institutions and take appropriate corrective action, including criminal prosecution, to ensure the proper management of public affairs and public property.

a) Legal Provisions:

The Finance and Audit Act was amended in 2015 requiring every Ministry and Government Department to prepare a report on its performance during the previous fiscal year and to submit same to the Minister responsible for the subject of finance,
not later than 31st October in every year. The objective behind such initiative was to strengthen governance, transparency and accountability in the public sector.

Measures were announced in the 2018-19 Budget Speech to further improve accountability and transparency. These included the amendment of the Finance and Audit Act to make it mandatory for Ministries and Departments to include an implementation plan in their Annual Report for preventing recurrence of shortcomings reported by the Director of Audit.

Accordingly, the Finance and Audit Act was amended in July 2018 to include, in the Report on Performance, a statement showing an implementation plan for remedial action and for preventing the recurrence of the shortcomings, including wastage of public funds, reported by the Director of Audit in its Report.

A circular was thereafter issued by the Ministry of Finance, Economic Planning and Development (MOFEPD) to Supervising Officers in charge of Ministries/Departments and Accounting Officers, which sets out revised guidelines for the preparation of the Annual Report on Performance. Moreover, the Public Financial Management Unit of MOFEPD has the responsibility to oversee Annual Reports on Performance of Ministries/Departments.

b) Monitoring by the Office of Public Sector Governance (OPSG)

The OPSG, presently operating under the aegis of the Ministry of Financial Services and Good Governance, acts as the technical arm for good governance and institutional reforms. Its mandate includes the monitoring and reporting on the effectiveness of the implementation of the recommendations of the National Audit Office.

c) Scrutiny by the Public Accounts Committee

The Public Accounts Committee (PAC), a sessional Select Committee appointed under the Standing Orders of the National Assembly, examines the audited accounts of the Government of Mauritius for each financial year, together with the Report of the Director of Audit thereon. The PAC has the power to send for Government Officials, records and to take evidence. Subsequently, it prepares and submits its report and recommendations to the Speaker for tabling in the National Assembly. The Director of Audit and his representatives assist the PAC in the discharge of its duties and attend PAC’s meetings.

d) Follow-up by the National Audit Office

Any issues noted by the National Audit Office and reported in a particular year/period are followed up during the next audit and are reported again if no corrective actions have been taken.
The Independent Commission Against Corruption (ICAC) conducts Corruption Prevention Reviews (CPRs) on areas where complaints on alleged case of malpractices that are received and on areas highlighted in the National Audit Reports. CPR reports including the findings and recommendations issued to the public bodies concerned for implementation. Follow-up exercises are conducted on a six months basis following the issue of the reports to ensure proper implementation of the recommendations.

1.6 Measures taken to involve the supreme audit institutions and the internal audit units in the country reviews under the second cycle of the Mechanism for the Review of Implementation of the United Nations Convention against Corruption, in particular in relation to the review of the implementation of chapter II, on preventive measures, including in the country visits, where applicable.

The National Audit Office participated and contributed in the review process.

1.7 Measures taken to promote integrity and honesty through the application of codes of conduct in the supreme audit institutions and in particular measures for aligning these codes of conduct with the Code of Ethics promulgated by the International Organisation of Supreme Audit Institutions.

As a member of INTOSAI, the National Audit Office adopts the INTOSAI Code of ethics.

All technical staff are required to sign a code of ethics declaration at the start of every audit in line with the requirements of INTOSAI Code of ethics. Any circumstances arising during an audit which is likely to impair compliance with any of the provisions of the code of ethics have to be disclosed.

In addition, as public officers, NAO staff has to abide with the Mauritius Code of Ethics for Public Officers.

1.8 Measures to increase trust in supreme audit institutions, anti-corruption bodies and governmental and public institutions as a whole;

The National Audit Office, the Supreme Audit Institution of Mauritius, was established by the Constitution of Mauritius.

The powers and duties of the Director of Audit are entrenched in the Constitution and in various legislations.

In view of effectively combatting fraud, corruption and financial crimes and more importantly promoting more synergy between various law enforcement and intelligence gathering agencies, the setting up of the Financial Crime Commission was announced.
The report of the proposed Financial Crime Commission, worked out by a Working Group set-up by a Committee under the Chairmanship of the Financial Secretary, provides review of the legal and institutional framework to fight financial crimes including corruption and money laundering is being considered by government for implementation.

1.9 Measures taken to build and strengthen relations between national legislatures and supreme audit institutions, and to encourage national legislatures to be aware of the findings of supreme audit institutions so that they may be taken into account when exercising parliamentary functions;

Parliament and Supreme Audit Institutions (SAIs) are two of the most important players for holding Government to account for use of public funds. Parliament rely on the objective view of SAIs to provide them with assurance about reliability of financial systems and use of public resources.

In accordance with the provisions of Constitution of the Republic of Mauritius, reports of the National Audit Office are submitted to the National Assembly for consideration and thereafter uploaded on its website. The Public Accounts Committee (PAC), which is the Select Committee appointed under the Standing orders of the National Assembly, examines the accounts of the Government of Mauritius for each financial year together with the Audit Reports of the National Audit Office and such other accounts laid before the National Assembly. The PAC is also empowered to call for persons and records, to take evidence and to report to National Assembly from time to time. It has to satisfy itself that disbursements of public funds are as required, as legally provided, and in compliance with regulations. It has also to ensure that cases of negative expenditure and financial irregularities are subject to scrutiny.

a) Legal Provisions – Tabling of SAI Reports to the National Assembly

➢ Section 110 of Constitution provides that the Director of Audit shall audit the accounts of the Government and submit his reports to the Minister responsible for finance, who shall cause them to be laid before the Assembly.

➢ The Finance and Audit Act provides that “the Director of Audit shall send to the Minister to whom responsibility for the subject of finance is assigned a certificate of audit and a report upon his examination and audit of all accounts. The Minister shall as soon as possible, thereafter lay those documents before the National Assembly”.

The Act further provides that “where the Minister fails, within a reasonable time to lay any report before the National Assembly, the Director of Audit shall send such
report to the Speaker of the National Assembly to be by him presented to the National Assembly”.

➢ The Statutory Bodies (Accounts and Audit) Act provides that-

○ the auditor shall within 6 months of the date of receipt of the annual report from every statutory body, submit the annual report and his audit report to the Board.

○ On receipt of the annual report including the audited financial statements and the audit report, the Board shall, not later than one month from the date of receipt, furnish to the Minister to whom responsibility for the statutory body concerned is assigned such reports and financial statements.

○ The Minister shall, at the earliest available opportunity, lay a copy of the annual report and audited accounts of every statutory body before the Assembly.

➢ The Local Government Act provides that-

○ the Director of Audit shall address to the Minister, and to the local authority a copy of the certified financial statements and his report.

○ The chief executive of every local authority shall cause the financial statements, as finally certified, and the report of the Director of Audit, in respect of those financial statements, to be published in the Gazette.

b) Public Accounts Committee (PAC)

The PAC examines the audited accounts showing the appropriation of the sums granted by the Assembly to meet the public expenditure and such other accounts laid before the Assembly as the Assembly may refer to the Committee together with the Director of Audit’s report thereon.

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

With the enactment of the Prevention of Corruption Act, the ICAC has as core functions to lead, implement and administer the prevention, education and enforcement elements of the national strategy to fight corruption within the established parameters.

Memoranda of Understanding (MoUs) have been signed with several institutions to strengthen national, regional and international coordination and cooperation as follows:

National Level:

At national level, the ICAC has signed MoUs with:
- Mauritius Police Force;
- Mauritius Research and Innovation Council, former Mauritius Research Council;
- Competition Commission of Mauritius;
- The Bank of Mauritius; and
- National Committee on Corporate Governance.

Also, regarding the implementation of the Declaration of Assets Act 2018, a MoU was signed between the ICAC and the Civil Status Division (CSD), Corporate and Business Registration Department (CBRD) and the National Land Transport Authority (NLTA) in 2020. The purpose of the MoU is to facilitate the access and collection of information by ICAC on the assets and liabilities of declarants in order to allow the ICAC to a) verify the accuracy of the information submitted in the declaration of assets forms to detect offences under section 11 of the Act for the proper discharge of its functions; and b) effectively monitor the assets and liabilities of any declarant for the purpose of detecting and investigating corruption and money laundering offences or illicit enrichment pursuant to section 9 of the Act.

Regional level:

The ICAC maintains partnerships with several foreign anti-corruption agencies. As such, it has signed MoUs with:
- Bureau Indépendant Anti-Corruption (BIANCO), Madagascar
- Office de Lutte contre L’enrichissement Illicite’ (OCLEI), Mali
- Anti-Corruption Commission, Zambia
- Corruption Eradication Commission (KPK), Indonesia
- Anti-Corruption Commission, Seychelles
- Anti-Corruption Commission, Namibia
- Economic and Financial Crimes Commission, Nigeria
- Autorité Nationale de Lutte contre la Corruption (ANLC), Benin
- Administrative Control Authority, Egypt

International Level:

- The African Development Bank (ADB);
- International Anti-Corruption Coordination Centre (IACCC)
- The Republic of Mauritius signed a Memorandum of Understanding with the Organisation for Economic Co-operation and Development which sets out the conditions for co-operation to strengthen and support effective regulation, sound corporate governance and good conduct in Mauritius and in the Southern and Eastern African regions. The areas of collaboration include anti-bribery and anti-corruption.

Through its participation in conferences / forum and meetings, the ICAC strengthened partnerships with regional and international bodies such as the International Association of Anti-Corruption Authorities (IAACA), International Anti-Corruption Academy (IACA), United Nations Office on Drugs and Crime (UNODC), Association of Anti-Corruption
Agencies in Commonwealth Africa, African Association of Anti-Corruption Authorities (AAACA), Organisation for Economic Cooperation and Development (OECD), Réseau francophone d'éthique et de déontologie parlementaires (RFEDP) and the Commonwealth Africa Anti-Corruption Centre (CAACC).

In addition, Mauritius hosts the Small Island Developing States (SIDS) Anti-Corruption Research Platform. The platform aims at promoting research work and discussions on anti-corruption and anti-money laundering issues of particular relevance to the SIDS.

1.11 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

Section 45 of the Prevention of Corruption Act 2002 as amended makes provision for referrals to the ICAC. Where in the exercise of their functions, a Judge or magistrate, the Ombudsman, the Director of Public prosecutions, the Director of Audit, the Chief Executive of a public body and the Commissioner of Police are of the opinion that an act of corruption or a money laundering offence may have occurred, they may refer the matter to the ICAC for investigation.

MoUs have been signed with the following institutions to improve the exchange of information in the field of combating corruption: Mauritius Police Force, Mauritius Revenue Authority, Competition Commission of Mauritius, Civil Status Division, Corporate and Business Registration Department, the National Land Transport Authority and the Bank of Mauritius.

Moreover, the NAO adheres to the principles set out in the Anti-Corruption Framework Manual issued by Independent Commission Against Corruption (ICAC) and actively participates in activities and programmes conducted by the Commission in relation to the fight against corruption.

1.12 Measures taken to promote transparency including by publishing findings of both the anti-corruption bodies and the supreme audit institution.

Both the Reports of the National Audit Office and Annual Reports of the Independent Commission Against Corruption are submitted in line with the provisions of the law to the National Assembly and are made public.

Corruption Prevention Reviews carried out by the ICAC often reveal several systemic weaknesses in public sector organisations. On this basis, the ICAC develops various anti-corruption tools and best practice guides to promote integrity and good practices in different areas of vulnerabilities to corruption risks. These tools are published on the website of the ICAC for guidance and support for all its stakeholders.
The audit reports on the accounts of the Government are posted on the website of the National Audit Office after they are tabled at the National Assembly, and are thus made available to the public, including the media.

2. Please provide examples of the implementation of those measures, including related court or other cases and available statistics.

2.1 Reports prepared by the supreme audit institutions, national legislatures of body or bodies that prevent corruption

Reports prepared by the NAO

a) Report of the Director of Audit on the Accounts of the Budgetary Central Government (ANNUALLY)
b) Performance Audit Reports (PERIODICALLY- SOME 4 REPORTS ANNUALLY)
c) Audit Reports on the Financial Statements of Statutory Bodies, Local Authorities, Special Funds and Other Bodies
d) Report on Performance, including the Financial Statements on the activities of the NAO (ANNUALLY)

2.2 External reports on the operation of the supreme audit institutions.

External Reports on the Operation of the NAO

a) Audit report by an independent licensed private audit firm on the Financial Statements of the NAO

b) Reports by AFROSAI-E following peer reviews carried out on the audit process and quality of audit.

Note: AFROSAI-E is a member-based institution with 26 Auditors-General from English-speaking African countries making up the Governing Board, of which Mauritius is a member state.

c) AFROSAI-E also supports members to annually assess their own development needs through its Institutional Capacity Building Framework (ICBF) Self-Assessment survey. Reports are produced following this exercise.

d) The Public Expenditure and Financial Accountability (PEFA) framework is a methodology for assessing and reporting on the strengths and weaknesses of public financial management (PFM) performance. It identifies 94 characteristics (dimensions) across 31 key components of PFM (indicators) in 7 broad areas of activity (pillars). Pillar 7 relates to External Scrutiny and Audit. The NAO is also subject to review under PEFA.

Note: PEFA was developed by seven PEFA Partners, namely:
The European Commission, International Monetary Fund, World Bank, and the
governments of France, Norway, Switzerland, and United Kingdom, in collaboration with
PEFA users and other international organizations.

3. Please describe (cite and summarize) the measures/steps your country has taken, if
any, (or is planning to take, together with the related time frame) to promote the
implementation of resolution 8/14.

3.1. Measures taken to support the role and strengthen the capacity of parliaments and other
legislative bodies to prevent and combat corruption, including in areas where they have a
mandate for review or oversight;

- The ICAC Parliamentary Committee is established by virtue of Part VI of the Prevention
  of Corruption Act 2002. Part VI covers issues such as the proceedings of the
  Parliamentary Committee as well as its functions and powers. Part VI ensures
  administrative accountability of the ICAC by monitoring and reviewing its activities in
  various matters.
  The Parliamentary Committee is composed of 9 members of Parliament and meets at least
  once a month and on such other date as the Chairperson may determine. The Committee
  monitors and reviews the manner in which the Commission fulfils its functions under the
  Act, reviews the budgetary estimates of the Commission, and issues such instructions as it
  considers appropriate with regard to the financial management, and the staffing
  requirements of the Commission, as well as the allocation of resources to the various
  operations of the Commission.
  The Parliamentary Committee's role does not extend to monitoring a matter related to any
  investigation being carried out by ICAC or the findings of the Commission in relation to a
  particular investigation. The ICAC accounts for its investigative decisions through a
  separate mechanism, i.e. to the judiciary.

- The ICAC initiated the implementation of the Public Sector Anti-Corruption Framework
  (PSACF) in 2009 aiming at guiding public sector organisations to develop and set-up their
  own anti-corruption infrastructure within the organisation. The objectives of the
  implementation of the PSACF are to promote organisational integrity by improving
  systems, practices and procedures, changing the attitudes of staff and reinforcing the
  overall performance. The National Assembly has set-up an Anti-Corruption Committee
  for the implementation of the PSACF. The Committee has already embarked on the
  Corruption Risk Management phase. Furthermore, an Integrity Officer has also been
  designated.

- A draft Code of Conduct for Members of the National Assembly as mentioned in the
  Government Programme 2015-2019 was worked out and submitted by the ICAC to Prime
  Minister's Office for consideration.
3.2 Measures taken by national parliaments or other legislative bodies to identify and implement any legislative or other measures that may be necessary to implement the Convention and address relevant recommendations emerging from the Mechanism for the Review of Implementation of the United Nations Convention against Corruption:

- The legislation has been amended to set up the Financial Crimes Division of the Supreme Court and the Financial Crimes Division of the Intermediate Court with a view to ensuring that financial crime cases are dealt with expeditiously, thereby ensuring further compliance with recommended international best practices and norms of the Financial Action Task Force.
- The new Declaration of Assets (DoA) Act 2018 was enacted to provide for a new legal framework governing the declaration of assets system in Mauritius. It is a powerful tool to combat financial crimes and promotes good governance and accountability. It further enforces trust, transparency and promotes a culture of integrity in public institutions. Following the enactment of the DoA Act 2018, a dedicated unit has been set up at the level of the ICAC to implement the provisions of the DoA Act.
- Amendments to the Business Facilitation Act were brought to enhance transparency in procedures regarding licences and permits granted by public authorities;
- Adoption of the Anti-Money Laundering and Combating the Financing of Terrorism Act 2020 which brought the following changes, amongst others:
  Ø Widening of the non-financial businesses and professions scope of FIAMLA applicable to other sectors that are vulnerable to money-laundering that were not covered by the existing AML legislation (art. 14, para. 1)-Example: inclusion of the Jewellery, Gambling, Real Estate, and Law Practitioners sectors
  Ø Creating the ‘Offence committed by legal persons’ under Section 17A of the Prevention of Corruption Act 2002 as amended.
- Cabinet decision of July 2020 was taken to reinforce and render mandatory E-Procurement in public bodies.
- Ministries/Departments are called upon to undertake the conduct of two corruption risks assessments per year, as per Cabinet Decision dated 03 July 2020 relevant to the introduction of a Key Performance Indicator (KPI) for the public sector.

3.3 Measures taken to strengthen inter-parliamentary dialogue and cooperation, including in coordination with the Inter-Parliamentary Union and similar organizations, as appropriate, to promote the exchange of good practices relating to legislation, review and oversight controls in the fight against corruption, and measures taken to consider implementing these good practices in domestic law;

The Republic of Mauritius through the Independent Commission Against Corruption is a member of the "Réseau Francophone D’Éthique et de Déontologie Parlementaires". It is an association of organisations and institutions dealing with the issue of ethics with the aim
of promoting the exchange of good practices among members of Parliaments in French speaking countries with a view to promote integrity at the level of Parliaments and Parliamentarians.

3.4 Measures taken to recognize the important role of parliaments and other legislative bodies in strengthening the implementation of the Convention, with a view to effectively preventing and combating corruption in all its forms and preventing money-laundering related to corruption by, inter alia, promoting transparency and accountability in the management of public finances, exercising budget oversight, criminalizing corruption offences and facilitating the asset recovery process, in accordance with chapter V of the Convention;

3.5 Measures taken, in the framework of States parties’ preparations for the special session of the General Assembly against corruption, to be held in 2021, to address the strengthening of the role of parliaments and other legislative bodies in preventing and combating corruption in all its forms, while duly respecting the independence of the legislative authorities;

3.6 Any good practices in relation to the role of parliaments and other legislative bodies in preventing and combating corruption.

4. Please provide examples of the implementation of those measures, including related court or other cases and available statistics.

4.1 In relation to examples of implementation of those measures, States parties may wish to consider including the following:

4.2 Reports by national parliaments or other legislative bodies on their efforts to implement the Convention;

4.3 Reports on good practices in relation to the role of national parliaments or other legislative bodies in preventing and combating corruption, either by such legislative bodies or third-party observers.

The main role of parliament as a legislative body is to pass laws which, among others, aim at preventing and combatting corruption. The Mauritian parliament has enacted a number of legislations with a view to preventing and combatting corruption in all its forms. The implementation of the laws rests with the relevant agencies which are empowered by the respective legislation to ensure compliance thereto. As and when required, amendments to existing laws are brought and/or new laws are passed to reinforce the legal arsenal.