



INDEPENDENT COMMISSION AGAINST CORRUPTION
(ICAC)

ANNUAL REPORT
&
AUDITED ACCOUNTS
AS AT 31 DECEMBER 2016-2017

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Mission Statement

“With the Community and all stakeholders, including Government and the Press, the ICAC is committed to making corruption socially and morally unacceptable through a culture of integrity, public intolerance against corruption, public confidence in the fight against corruption and effective law enforcement.”

Our Vision

“Working together in a patriotic spirit towards a corrupt free society.”

Core Values

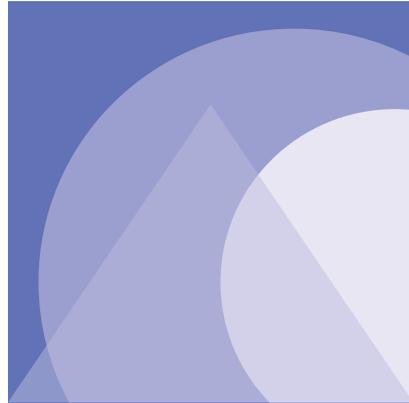
Integrity

Transparency

Accountability

Annual Report of the Independent Commission Against Corruption
for year ended 30 June 2017





ICAC

INDEPENDENT COMMISSION AGAINST CORRUPTION

Annual Report 2016 - 2017

FOREWORD



Foreword

It is my pleasure to present the Annual Report and Audited Accounts of the ICAC for the period ending June 30, 2017.¹ This is the fourteenth Annual Report of the Commission since it was set up in June 2002.

This Annual Report is being published at a time when, more than ever before, there are growing pressures from civil society and the global regulatory community, for good governance, transparency and equity, in the management of private and public affairs. This call grew louder after the 2007-08 global financial crisis when it became clearer that the financial system had been rigged by serious financial malpractices. With regard to public corruption, although there has been much progress across countries in adopting appropriate laws and setting up relevant institutions, the perception of corruption has not improved in many countries. At the same time, there have been major changes in the financial world resulting especially from rapid and drastic technological changes which have given rise to new crime risks and threats. In other words, the world continues to witness not only increasing concerns about the evolving world of financial crime but also how existing regulatory and law enforcement strategies as well as methodologies to fight financial crime need to be reviewed and enhanced if we are to meet the new financial crime challenges.

In Mauritius, much has been achieved since the adoption, in 2002, of laws and the setting up of institutions to fight corruption and money laundering. The legislation adopted and institutions set up have proved to be very beneficial in the fight against corruption and money laundering. One of the results of the implementation of laws adopted against corruption and money laundering, through continuous investigation, prosecution, education and prevention, has been a growing interest and engagement on the part of the public about the need to be part of the process. But, with evolving times and new crimes on the horizon, there are now new challenges associated with the new financial crime landscape which the existing legislative and institutional setup, over fifteen years old, can no longer cope with effectively. Existing laws and institutions have to be upgraded and their shortcomings addressed if we are to develop a modern financial crime strategy in the country. New tools are required to address the multiple challenges associated with the new financial crimes, more often based on technological platforms. Concerns have been expressed across the board regarding the inadequacies and shortcomings of existing financial crime legislative and institutional strategies.

¹ I assumed duty on 1st July 2016 and cannot vouch for the period 1st January 2016 - 30th June 2016.

These concerns essentially raise questions about the effectiveness of the existing legislative and institutional strategies to fight corruption. Three main changes are under way that would pave the way for a strategy to start addressing these concerns frontally. First, internally, with a new management in place at the ICAC, it was important to start with the correct philosophical undertone to set the scene for a collaborative engagement of one and all given the need for building effective coalitions in fighting corruption and money laundering. To that end, a renewed focus on the crucial role of education and prevention across all sectors of society and a new approach to investigation have seen the light. Second, this new narrative needed to be accompanied by radical changes both within and outside the ICAC to ensure greater effectiveness of the anti-corruption and anti-money laundering strategies. Hence, the ICAC has embarked on a 3-pronged review focusing on a) the overall computerisation of the organisation's operations and services, b) an in-house review of procedures and systems, and c) a new performance appraisal system, all designed to ensure greater efficiency and effectiveness. In addition to the above, the ICAC has embarked on an initiative aimed at ensuring more effective inter-agency collaboration among the different law enforcement agencies. Third, Government has shown its commitment to overhaul the financial crime strategy in order to develop a modern system to fight financial crime, which will include corruption, money laundering, fraud and other relevant types of economic and financial crime. This new strategy is expected to better fit Government's strategy to move Mauritius into the ever-changing modern global environment. At some point in time, all these initiatives converge to redefine the financial crime strategy and ensure greater efficiency in the fight against financial crime. It is in this order that this Foreword proceeds to set out the main elements of the new ICAC's strategy and the Government's commitment to review the financial crime strategy.

First, it had become crucial for the ICAC to take a new look at how to ensure greater effectiveness in the fight against corruption and money laundering. To that extent, there was a need to re-emphasise the responsibility of one and all to engage in the fight. Fighting corruption and money laundering is not only the responsibility of laws and institutions: it is the responsibility of each and everyone. In the words of Edmund Burke: "*Nobody made a greater mistake than he who did nothing because he could do only a little*". That is why ICAC came up with the slogan: "*Fini koripsyon li ou responsabilite ousi sa*". For a little over a year now, ICAC has been hammering this message throughout its education and prevention campaigns. This slogan is meant as a strong signal that ICAC wishes to drive to the Mauritian population. Adopting strong legislation and setting up institutions are firm indicators of a serious commitment to the cause. However, for the institutions and legislation to work effectively, the engagement of each and every person is necessary. Since last year, ICAC has started an introspective exercise and results have been visible over the last 6 to 10 months.

Building coalitions against corruption is a worldwide practice for anti-corruption agencies. In fact, it is a practice recommended by the United Nations Office on Drugs and Crime (UNODC) and the World Bank. Indeed, in a document entitled "*Building Public Support for Anti-Corruption Efforts*" published in 2010, the authors explain that: "*Building coalitions is an effective way to guard*

against the threat of counter-reform by vested interests. Successful and sustainable reform is vulnerable to capture by such interests". The argument is that coalitions are able to mitigate these challenges by: *"providing a shared platform for like-minded, pro-change individuals and groups; leveraging the collective force of their members; focusing the public spotlight on advocacy issues in the public arena"*, among others. Since their inception, the prevention and education programmes of ICAC rely on the collaboration of all stakeholders and ICAC has established working groups such as the Public Private Platform Against Corruption, Private Sector Anti-Corruption Task Force, Youth Against Corruption, Trade Union Against Corruption and Civil Society Network Against Corruption.

Since a little over a year now, ICAC has taken a new approach to the investigative side of its activities. A reengineering in the investigative strategy from a reactive to a proactive stance saw two main developments: a) a greater focus on both corruption and money laundering investigation, and b) the need to strengthen inter-agency collaboration. The new investigative approach saw tangible results especially in the major money laundering investigation predicated on the drug-trafficking offences investigation. Corruption investigation focused more on a sector-based approach. For instance, from January 2016 to 30 June 2017, the Investigation Division has applied and obtained Attachment Orders on movable and immovable properties, including bank accounts, of some 125 persons suspected to be involved in money laundering. The net value of properties attached, and of local and foreign currencies as well as jewelleries secured amounts to approximately MRU 80 million. The immediate result of this new investigative strategy at ICAC has been a significant increase in tracking down money laundering practices in drug-related offences and has opened the eyes of the general public, allowing the country to realise how serious the problem really is. However, it is important that we realise that it is everyone's responsibility to collaborate if the problem has to be addressed frontally.

This strategy necessitated close collaboration with other law enforcement agencies. As such, in June 2017, ICAC took the initiative to unite the Mauritius Police Force, the Financial Intelligence Unit, the Mauritius Revenue Authority, the Financial Services Commission and the Mauritius Prisons Service in a coordination meeting. The agencies agreed to develop an inter-agency Memorandum of Understanding with broad objectives of better and more effective collaboration and coordination. They also agreed for the coordinating group to be developed as a permanent platform – the Working Group on Inter-Agency Cooperation - for closer and more effective inter-agency collaboration.

Second, the strategy to develop greater effectiveness and strengthen partnerships across the board in the fight against corruption and money laundering is built on three pillars. First, in the same vein, to render its overall strategy more effective, the ICAC has recalibrated its Divisions through an internal systems review. The internal systems review has geared us towards looking inward in order to review procedures and guidelines of all the Divisions in order to ensure that loopholes are plugged and shortcomings addressed. This exercise is designed to provide greater force to the

operations of the respective Divisions and, accordingly, ensure greater efficiency and effectiveness.

Second, at the ICAC, we realised that none of the above could have been possible without the cornerstone of any institution: its human resource. In this context, another major project the Commission has embarked on during this year is the revamping of the staff Performance on Management System. The new system seeks to place the staff at the centre of the organisation, while at the same time focusing on efficiency and effectiveness of each and everyone.

Third, in a bid to ensure greater efficiency and effectiveness in the Commission's operations, a major computerisation project has been initiated since a little over a year now. Upgrading and synchronizing the ICAC's in-house operational and service infrastructure, through a strategy that seeks to promote a paperless working environment, will bring additional benefits to its operations and services. The immediate impact will be in terms of better management of time and resources, as well as record-keeping, which will place the Commission in an ideal position to face the ever-growing threats resulting from new forms of financial crime.

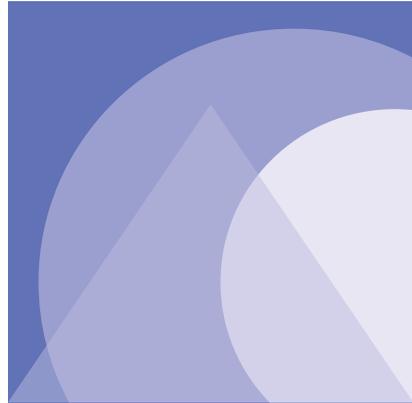
In addition, an International Cooperation and Capacity Building Unit was set up in April 2017 to address the international cooperation and capacity building of staff in a transnational resource and knowledge sharing exercise. The unit also aims at putting forward ICAC Mauritius as a model of excellence in the region, regarding the fight against corruption and money laundering and in the promotion of good governance. In parallel, this unit is also called to manage the Small Island Development States (SIDS) Platform for anti-corruption research and resource sharing, which was entrusted to Mauritius by the UNODC. This reengineering of ICAC's processes has also attracted the attention of the international community, with several foreign delegations having visited the Commission to learn from its experiences and seek to replicate it in their local context.

The third development that will significantly impact the future of the financial crime strategy relates to Government's commitment to review the legislative and institutional framework regarding financial crime in an effort to ensure greater harmonisation and rationalisation among existing legislations and institutions. This commitment is motivated by the desire to address modern day challenges characterised by rapid technological changes and the increasing integration of economies across the world thereby facilitating the easy flow of illicit funds across the globe. At ICAC, we believe that everyone should realise that fighting corruption and money laundering is a patriotic duty and that, as a country, we should all rise above any specific interests, or motivation, in this noble cause of joining forces to fight white-collar crime. As Edmund Burke famously said: *"The only thing necessary for the triumph of evil is for good men to do nothing."* Let us all engage in this fight against corruption and money laundering in order to ensure the progress of the Country.

List of Abbreviations

ACC	Anti-Corruption Committee
ACCs	Anti-Corruption Committees
AML	Anti-Money Laundering
CAPU	Complaints and Advice Processing Unit
CBOs	Community-Based Organisations
CIACC	Construction Industry Anti-Corruption Committee
CID	Corruption Investigation Division
CLA	Chief Legal Adviser
CP	Commissioner of Police
CPED	Corruption Prevention and Education Division
CPRs	Corruption Prevention Reviews
CRM	Corruption Risk Management
CSD	Corporate Services Division
FATF	Financial Action Task Force on Money Laundering
FI	Further Investigation
FIAMLA	Financial Intelligence and Anti-Money Laundering Act 2002
FIRs	First Information Reports
ICAC	Independent Commission Against Corruption
ICT	Information and Communication Technology
ICTA	Information and Communication and Technologies Act 2001
ID	Investigation Division
ILO	International Labour Office
LA	Legal Adviser
LD	Legal Division
MCSAR	Ministry of Civil Service and Administrative Reforms
NGOs	Non-Governmental Organisations
ODPP	Office of Director of Public Prosecutions
PACT	Private Sector Anti-Corruption Task Force
PI	Preliminary Investigation
PLA	Principal Legal Adviser
PoCA	Prevention of Corruption Act 2002
PPE	Permanent and Pensionable Establishment
PPO	Procurement Policy Office
PPPAC	Public Private Platform Against Corruption
PSACF	Public Sector Anti-Corruption Framework
SADC	Southern African Development Community
SIDs	Small Island Developing States
SLA	Senior Legal Adviser
TAC	Trade Union Against Corruption
UNCAC	United Nations Convention Against Corruption
UNODC	United Nations Office on Drugs and Crime
YAC	Youth Against Corruption





ICAC

INDEPENDENT COMMISSION AGAINST CORRUPTION

Annual Report 2016 - 2017

Investigation Division



1. Investigation Division

1.0 Introduction

As a result of this increased focus on effectiveness, the investigative arm of the Commission is undergoing some major changes in order to render it operationally more robust, and also to ensure that its contribution to the sustainable development needs of Mauritius in matters of anti-corruption and anti-money laundering is more tangible.

For the Investigation Division (ID), 2016 has been different from previous years in many material respects. After fourteen years of existence, it was high time for the Division to do an in-depth evaluation of the effectiveness of its operations. The new Management, in its vision of bringing the Division to new heights, has triggered this process by defining a new strategy to investigation. The new strategy involves reviewing all the critical issues, including: i) the computerised case management system of the ID, ii) the internal systems of investigative procedures and practices, and iii) the performance management system, all of which will have a significantly positive impact on the effectiveness of the operational and management aspects of investigation. This 3-pronged approach to revamp the ICAC's investigation strategy is in line with the forthcoming future developments and needs for a modern and enhanced financial crime strategy.

The new Management carried out a systematic assessment of the investigation processes of the ID. The findings were quite revealing: the Division critically needs to revamp its processes and procedures to move towards the current international standards in the fight against corruption and money laundering. The Division also needs to be equipped with modern technological tools for its investigations as well as an updated legislation to meet the ever-increasing challenges inherent to these crimes with improved effectiveness. A technology-based method of investigation carries a lot of advantages in its wake and will benefit the Division substantially. In the first place, it will enhance the integrity of ICAC's investigation. Secondly, it will call for a higher level of professionalism and discipline from investigating teams. Besides, by considerably reducing its budget on paper consumption and other consumables, the Commission will range itself among the organisations that are contributing to render our environment more eco-friendly. Likewise, by regularly reviewing its systems, the Commission is constantly upgrading the level of accountability of its staff in order to move from good to better governance. It is with this objective in mind that the Commission has invested resources to develop a performance appraisal system of international standard to enhance and evaluate the performance of its personnel for better effectiveness. The overall objective of these three above-mentioned projects will be to demonstrate the willingness and capability of the Commission to further improve its services to the nation so that everybody gets value for money.

Previously, investigation was focused more on corruption whereas money laundering investigations were principally based on complaints or referrals received at the Commission pertaining to alleged breaches of Sections 3 or 5 of the Financial Intelligence and Anti-Money Laundering Act (FIAMLA) 2002. Since the majority of complaints were corruption-related, the focus of the ID was mainly to investigate and secure convictions under the Prevention of Corruption Act (PoCA) 2002. The inherent flaw of this strategy was that it hardly looked at the link between corruption proceeds and money laundering. Rationally, investigating into the assets of persons suspected or convicted of corruption, or of other crimes involving fraud or dishonesty, was of paramount importance if we were to address corruption effectively. Not much attention had previously been given to the need and urgency of focusing the investigation and prosecution strategies on tracking down the assets of persons suspected of corruption and money laundering. The link between these two crimes is obvious – turning off the highly lucrative tap of criminals from their illicit assets, would be crucial in addressing corruption frontally. With the advent of the new Management since July 2016, the Division has realised that, however positive its previous investigative actions may have been, yet in most cases the culprit’s illicit gains had not been subjected to money laundering investigation for eventual confiscation as required by the United Nations Convention Against Corruption (UNCAC) and the Financial Actions Task Force (FATF) in their recommendations to anti-corruption agencies.

Therefore, to render its investigation strategy more effective, the ID decided to shift from reactive to proactive investigation. A team of officers of the Commission trained and experienced in intelligence gathering has been constituted to carry out surveillance and gather information on persons who are reasonably suspected to be involved in illegal activities resulting into unexplained enrichment. Before the Commission gives a go-ahead for a money laundering investigation, a systematic analysis of the criminal antecedents of the potential suspect is made along with all his acquisitions which are often registered on the names of nominees (“*prête-noms*”) to avoid detection. Since this team is in operation, there has been an increase in the number of persons being subject to money laundering investigations compared to previous years. From January 2016 to 30 June 2017, the ID has applied and obtained Attachment Orders on movable and immovable properties, including bank accounts, of some **125** persons² suspected to be involved in money laundering. The net value of properties attached, and of local and foreign currencies as well as jewellery secured amounts to approximately **MRU 80 million**.

2.0 *Complaint Reports (FIRs) Registered*

For period 1st January 2016 to 30th June 2017, the Complaint and Advice Processing Unit (CAPU) recorded **2,501** complaint reports.³ The Board considered these complaints and decided that the ID should start preliminary investigation (PI) in **1,083** of them. One of the main problems of the complaint procedure today is the receipt of a large number of complaints that have nothing to do

² This figure includes 17 private companies.

³ There were 1,638 FIRs opened in 2016 and 863 for the first six months of 2017.

with either corruption or money laundering. Since its inception, the Commission has always tried to avoid limiting or restricting the types of complaints that can be entertained by the Commission, for different reasons. However, the Commission has now come to realise that the increasing number of complaints that are not related to either corruption or money laundering is placing unnecessary resource and time constraints on the ID.

Out of the number of complaints recorded during the period under review, **1,418** were not considered for investigation by the Board as they did not satisfy the pre-requisites for a probe; they were either too vague or outside the investigative purview of the Commission.⁴ The files of investigable complaints were distributed for PI as per the table below.

Table 1

<i>Details</i>	<i>Year 2016</i>	<i>Year 2017 (up to 30 June)</i>
No. of PIs brought forward from previous year. ⁵	104	169
No. of FIRs opened.	1,638 ⁶	863
No. of FIRs referred to ID for PI.	655	428
No. of FIRs allocated to AC Section.	507	278
No. of FIRs allocated to AML Section.	148	150
No. of FIRs not subject to PI.	983 ⁷	435

At the beginning of 2016, the Investigation Division had a total of **212** further investigations (FI) files to work on. Between 1st January 2016 and 30th June 2017, the ID completed **995** preliminary investigations (PIs)⁸, of which **136** were put on FI by the Board. For the same period, the Division completed **107** cases on further investigation, out of which **36** ended up with recommendation for prosecution. Table 2 recapitulates the above information.

Table 2

<i>Details</i>	<i>Year 2016</i>	<i>Year 2017 (up to 30 June)</i>
No. of FIs brought forward from previous year.	212	219
No. of FIs instituted.	82	54
No. of FIs completed.	78	29
No. of FIs completed with recommendation for prosecution (AC Section).	17	03
No. of FIs completed with recommendation for prosecution (AML Section).	13	03
No. of cases referred to the ODPP. ⁹	85 ¹⁰	35 ¹¹

⁴ 940 complaints falling outside the investigative purview of ICAC were received for the period under review, representing 37.5% of the number of complaints recorded.

⁵ Corruption and Money Laundering investigations combined.

⁶ Representing an increase of 3.1% of the number of FIRs opened in 2015.

⁷ Representing 60% of the total number of FIRs opened. The percentage for the previous years turned around 66%.

⁸ AC Section (including Rodrigues): 770; AML Section: 225.

3.0 The Trend over the Past Two and a Half Years

The modes used by complainants to file complaints at the CAPU have remained unchanged. Complaints are filed in person, by way of letters, e-mails, faxes, phone calls, referrals from public bodies, or investigations started at the Commission’s initiative following information gathered by Intelligence officers of the Commission, information published or broadcast in the media or comments posted on the Commission’s website.

The trend from January 2015 to June 2017 has shown some changes. Actually, there has been an average increase of **2%** in the number of complaints made in person (see Table 3 below).

The tendency of some individuals to provide fake identities in their complaint letters remained unchanged. Actually, it was noted that the authors of 5% of signed letters could not be identified, and these letters were classified as anonymous. However, an average decrease of **1%** is noted in the number of anonymous complaints registered during the above-mentioned period.¹⁴

Table 3

Details	Year 2015	Year 2016	Year 2017 (up to 30 June)	Average %
Number of complaints made in person	59 ¹⁵ (3.7%)	138 ¹⁶ (8.4%)	65 ¹⁷ (7.5%)	6.5%
Number of complaints made by way of letters, e-mails, etc. where the complainants <u>reveal</u> their identity	428 (27%)	497 (30.3%)	176 (20.4%)	26%
Number of complaints made anonymously	1,100 (69.3%)	863 (52.7%)	560 (65%)	62.3%

⁹ Office of the Director of Public Prosecutions.

¹⁰ 28 with recommendation of prosecution (corruption: 10; money laundering: 18).

¹¹ 03 with recommendation of prosecution (corruption: 01; money laundering: 02).

¹² The previous average was 4.4% (see Annual Report 2015).

¹³ The previous average was 34.3% (see Annual Report 2015).

¹⁴ The previous average was 63.3% (see Annual Report 2015).

¹⁵ Out of 1,588 FIRs.

¹⁶ Out of 1,638 FIRs.

¹⁷ Out of 863 FIRs.

4.0 Sectional Performances

Tables 4 and 5 below show the performances of the AC Section, the AML Section and the Rodrigues sub-office in 2016 and 2017 (up to 30 June) respectively.

Table 4

Year 2016

Details	PI			FI		
	<u>AC Section</u>	<u>AML Section</u>	<u>Rodrigues sub-office</u>	<u>AC Section</u>	<u>AML Section</u>	<u>Rodrigues sub-office</u>
(i) Balance brought forward from 2015	71	31	02	111	102 ¹⁸	02
(ii) No. of investigations instituted in 2016	489	148	18	60	20	02
(iii) No. of investigations completed in 2016	480	95	15	51	26	01
(iv) No. of Investigations discontinued in 2016	420	75	13	34	13	01
(v) No. of Investigations completed with suggestion for prosecution in 2016	-	-	-	17	13	-
(vi) Balance carried forward to 1 st January 2017	80	84	05	120	96	03

Table 5

Year 2017 (up to 30 June)

Details	PI			FI		
	<u>AC Section</u>	<u>AML Section</u>	<u>Rodrigues sub-office</u>	<u>AC Section</u>	<u>AML Section</u>	<u>Rodrigues sub-office</u>
(i) Balance brought forward from 2016	80	84	05	120	96	03
(ii) No. of investigations instituted in 2017 (up to 30 June)	268	151	09	19	35	-
(iii) No. of investigations completed in 2017 (up to 30 June)	265	130	10	15	14	-
(iv) No. of Investigations discontinued in 2017 (up to 30 June)	246	95	10	12	11	-
(v) No. of Investigations completed with suggestion for prosecution in 2017 (up to 30 June)	-	-	-	03	03	-
(vi) Balance carried forward to 1 st July 2017	82	105	04	124	118 ¹⁹	03

¹⁸ This figure includes three FI cases (one 2013 and two 2014) in which investigation was reactivated in 2016 following receipt of new evidence.

¹⁹ The figure includes one 2013 FI case in which investigation has been reactivated since May 2017 following receipt of new evidence.

Tables 6, 7 and 8 below show the performances of the ID per Sections and that of the Rodrigues sub-office for years 2016 and 2017 (up to 30 June) in terms of the percentages recorded under the four under mentioned indicators in relation to the number of cases referred for investigation in each given year. For comparison purposes, the corresponding figures for 2015 have been included.

Table 6

ANTI CORRUPTION SECTION

Status	% put on FI			% Discontinued			% with recommendation for prosecution			% carried forward		
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
PI	13.4%	10.7%	5.4%	74.7%	75.3%	65.7%				12.7%	17.2%	29%
FI				20%	20%	8.6%	11.2%	10%	2.1%	69%	70.2%	89.3%

Table 7

ANTI MONEY LAUNDERING SECTION

Status	% put on FI			% Discontinued			% with recommendation for prosecution			% carried forward		
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
PI	17.7%	11.2%	15%	68.7%	42%	40.6%				25%	47%	44.4%
FI				2.6%	10.6%	8.4%	10.5%	10.6%	2.3%	87%	78.7%	90%

Table 8

RODRIGUES SUB-OFFICE

Status	% put on FI			% Discontinued			% with recommendation for prosecution			% carried forward		
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
PI	7%	10%	0%	62%	65%	71.4%				14.3%	25%	28.6%
FI				33.3%	25%	0%	0%	0%	0%	66.6%	75%	100%

5.0 Forecasts and Achievements for 2016

Right at the outset of a given year, the ID sets targets in order to guide its staff towards the goals that the Division has collectively agreed to achieve during the year. These targets are also meant to serve as motivation to the staff of the Division to achieve the best possible performances. The upcoming Performance Management System (PMS) in the third quarter of 2017 will enable the ID to set its targets with improved objectivity based on pre-identified key result areas, whereby

the performance of every member of staff with regard to approved key performance indicators will be measured in accordance with pre-determined performance standards.

The table below displays the forecasts and achievements of the ID, including the Rodrigues sub-office, for 2016. At a glance, it can be seen that the forecasts were not far from the actual results in the majority of indicators.

Table 9

Details	Forecasts	Achievements	% achieved
No. of PIs completed (AC Section)	540	495	91.6
No. of PIs completed (AML Section)	88	95	108
No. of FIs completed (AC Section)	79	52	65.8
No. of FIs completed (AML Section)	25	26	104
No. of FIs with recommendation for prosecution (AC Section)	22	17	77.3
No. of FIs with recommendation for prosecution (AML Section)	14	13	92.9

In all material respects, the performance of the Division for period 2016 up to 30 June 2017 as shown in Tables 4 and 5 above can humbly be rated as very good, be it in terms of quantity or quality of the investigations. However, continuous improvement on the quality aspect remains the principal objective of the Division in its quest for excellence.

The achievements of the ID for the period under review have resulted into: (i) the arrest of **75** suspects; (ii) the attachment of movable and immovable assets worth over **MRU 70 million**, excluding 17 motor vehicles to the value of more than **MRU 8 million** which have been temporarily seized by the Commission pending the issue of Attachment Orders by the Supreme Court;²⁰ (iii) the lodging of **29** new cases before the Intermediate Court; and (iv) the conviction of **49** accused parties.²¹ See Table 10 below.

Table 10

Details	Corruption cases	Money Laundering cases	Total
No. of persons arrested	10	65 ²²	75
No. of cases lodged	09	20	29
No. of convictions secured	35	14	49

²⁰ All these properties are reasonably suspected of having been acquired with the proceeds of the sales of dangerous drugs.

²¹ 35 for corruption and 14 for money laundering offences.

²² Including 23 female suspects.

6.0 Orders Issued by the Supreme Court

The assets of suspects, comprising movable and immovable properties which are reasonably suspected of having been acquired with proceeds of crime, have been put under judicial control pending the completion of ongoing investigations. The purpose of this legal action is to prevent these suspects from disposing of these assets which may be subject to confiscation.

During the period under review, the Director-General of the ICAC upon application of the Director of Investigations issued **47** search orders under Section 52 of the PoCA 2002 to search the premises of suspected persons and companies for documents and other incriminating articles. Table 11 shows the number of different orders that the Commission applied for and obtained from the Supreme Court either to attach assets or access bank accounts or telephone billings of suspected persons.

Table 11

Particulars	Disclosure Orders		Attachment Orders	Production Orders	Search Orders (under S.51 of PoCA)
	Bank Accounts	Telephone billings			
Number of orders issued by the court	104	21	33	05	07
Number of bank accounts involved	553	-	-	-	-
Number of persons/companies concerned by the orders	462	36	125	05	07
Number of telephone numbers	-	88	-	-	-
Amount of money attached in bank and investment accounts (MRU)	-	-	18,378,509	-	-

Table 12 shows the types of assets that have been attached, other than money in banks and investment companies. The total value of these assets, including money in bank and in investment accounts, is calculated to be around MRU 74,233,774.

Table 12

	Sea vehicles	Road vehicles	Freehold property	Furniture (pieces)
Number	07	35	14	22
Value (MRU)	6,180,000	14,183,870	34,960,145	531,250

Additionally, Table 13 shows the various currencies and the value of jewellery that has been secured as exhibits, so far, in relation to money laundering investigations instituted from January 2016 to 30 June 2017.

Table 13

	MRU	USD	Pound Sterling	Euro	Rand	Estimated Total Value (MRU)
<i>Currencies</i>	63,750	8,422	10,745	94,070	8,450	4,583,700
<i>Jewellery</i>	-	-	-	-	-	335,000

7.0 Search Operations

Since the implementation of the new investigative strategy which has a focus on suspected illicitly acquired assets, the number of search operations undertaken by the ID has significantly increased. Only for the period November 2016 to June 2017, twenty-six (26) searches of premises of suspects were effected by virtue of Search Orders issued by the Director-General of the ICAC under Section 52 of the PoCA (see Table 14 below). It was in the course of these search operations that documents were secured leading to the attachment of assets as per Table 12, and other exhibits were seized as per Table 13.

The planning of these operations consisted, amongst others, of making a thorough assessment of the risks involved in order to decide on the resources and assistance that would be needed. As and when required, the assistance of some specialised units of the Police, like the GIPM²³, the photographic section, the SSU²⁴ and the Dog Unit were enlisted. The table below gives a numerical outlook on these operations.

Table 14

	Early Morning Operation	Day Operation	Evening Operation	Instances where Support Services from Police were enlisted
Number :	10	8	8	8

8.0 Input of Police Officers on Secondment to the ID

The contribution of the team of Police Officers on secondment to the ID has been quite significant. They have helped in re-energising the Division with their experience, notably in strengthening the confidence of the staff when dealing with stressful situations like searching the premises of drug traffickers often situated in black spots. They have at all times stood by the side of investigators of the Division to deal with these challenging situations. Over and above doing investigations, for the Commission, these officers effected **75** arrests of suspects during the period January 2016 to end of June 2017. They also conducted **25** suspect-identification exercises and secured the

²³ Groupement d'Intervention de la Police Mauricienne.

²⁴ Special Support Unit.

attendances of some **727** witnesses/accused parties, involved in ICAC’s investigations, to court for the same period thus preventing the undue postponement of cases. Their duties also consisted in escorting witnesses/accused parties to and from court if the latter are in police custody or detained in jail.

9.0 Witnesses’ and Suspects’ Interviews

Statements taking and interviewing are two major components of our investigations. The table below shows the number of statements and interviews recorded from witnesses and suspects by the thirteen investigating teams during the eighteen months under review. For this period, the teams recorded a total of **5, 561** statements/interviews from witnesses and suspects at the initial stage of filing of complaints, the preliminary and further investigations stages. The figure includes **9** video recorded interviews which are now conducted in a newly set up digital interview room with modern equipment.

Table 15

Investigative action	CAPU	AC Section	AML Section	Rodrigues sub-office	Total
Witnesses’ statements/ interviews	203	2,530	1,922	179	4,834
Suspects’ statements/interviews	-	415	309	03	727

The table below shows the comparative number of investigations completed by the ID in 2015, 2016 and the first half of 2017.

Table 16

Section	PI and FI combined		
	2015	2016	2017 (up to 30 June)
Anti-Corruption ²⁵	552	547	280
Anti-Money Laundering	108	121	144
Total	660	668	424

10.0 Tasks Performed by the Digital Forensic Laboratory

The Commission has set up a Digital Forensic Laboratory which is currently manned by two Digital Forensic Technicians with strong experience in cybercrime investigation, one of whom is a Police Officer on secondment to the Commission. They are mainly assigned the tasks of analysing

²⁵ Including CAPU and Rodrigues.

digital apparatus secured in the course of an investigation. They also dispense training courses to staff on collection of digital evidence and computer awareness. The table below summarises the various investigative tasks performed by this team of the ID during the period January 2016 to 30 June 2017.

Table 17

Tasks performed		Number
i.	Computer systems imaging and examinations	6
ii.	Tablet examination	1
iii.	Mobile phones examinations	5
iv.	Media (audio/video-USB)	2
v.	Email profiles analysis	4
vi.	Audio transcriptions	4
vii.	Training sessions (computer awareness/ digital evidence)	67

11.0 Cases Over Six Months Old as at 30 June 2017

As at 30 June 2017, the total number of ongoing investigations over six months old at the ID including the Rodrigues sub-office was: **46** PIs and **324** FIs.²⁶ The details were as hereunder:

Table 18

ANTI CORRUPTION SECTION

	2013	2014	2015	2016	2010	2011	2012	2013	2014	2015	2016	Total
PI	01	-	03	15								19
FI					01	-	02	08	15	40	45	111

Table 19

ANTI MONEY LAUNDERING SECTION

	2013	2014	2015	2016	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	Total
PI	02	-	04	21											27
FI					01	01	-	12	11	06	21	25	58	78	213

²⁶ As at 31st December 2016, the outstanding investigations were as follows: PIs: 32; FIs: 192.

12.0 Forecasts for Year ending 30 June 2018

We had estimated that the number of complaint files that would be opened in 2016 would be around 1,578. In fact, the Complaint Unit recorded in all 1,638 FIRs (see Table 1). In order to plan for period July 2017 to June 2018 in terms of human and other resources that will be required by the Division to meet its objectives, it is essential to make forecasts. The forecasts for the next year ending 30 June 2018, as per Table 20, have been calculated by taking into account the current social, political, and economic situations in the country and the available human resources at the ID. Taking the 1,638 FIRs registered in 2016 as a basis, we predict an increase or decrease of about 3% in this number for next year, which would bring the quantum of FIRs between **1,588** and **1,688**. We maintain the same prediction as in 2016 that only 40% of this figure would be accounted as pursuable complaints and the remaining 60% as non-pursuable. During the first half of 2017, 65% of the number of complaints considered for investigation were classified as corruption-related complaints and the remaining 35% as having a nexus with money laundering. The same percentages have been used for the forecasts of 2017-18 which are displayed in the table below. The other percentages have been computed from figures in tables 6 to 8.

Table 20

Details	Total	AC ²⁷ Section	%	AML Section	%
Balance of PIs brought forward from June 2017	<u>191</u>	87	45%	104	55%
Balance of FIs brought forward from June 2017	<u>245</u>	128	52%	117	48%
No. of PIs to be instituted during 2017-18 and allocated to:	655	426	65%	229	35%
No. of PIs put to FIs	97	51	10%	46	14%
No. of PIs discontinued	530	364	72%	166	50%
No. of PIs completed	628	415	81%	213	64%
No. of FIs discontinued	40	29	16%	11	7%
No. of FIs with recommendation of prosecution	27	14	8%	13	8%
No. of FIs completed	67	43	24%	24	15%
Balance of PIs carried forward to July 2018	<u>218</u>	98	19%	120	36%
Balance of FIs carried forward to July 2018	<u>275</u>	136	76%	139	85%

13.0 Challenges to Investigation

Corruption challenges are multi-faceted. Hereunder are a few of the main challenges that are confronting the ICAC.

(i) Asset Seizure and Forfeiture

Due to the acute focus that the ID is putting on money laundering investigation, the number of search and seizure operations is increasing. Among the various articles which are seized upon

²⁷ Including cases referred to the Rodrigues sub-office.

reasonable suspicion that they are proceeds of money laundering, there are movable assets like motor-vehicles, including speed boats and yachts, expensive furniture and other digital apparatus. At present, the Commission does not have a dedicated space to house these types of exhibits. Hence, instead of securing these suspected proceeds of crime, they are attached into the hands of the suspected owners in view of eventual confiscation, if they are convicted by the court for money laundering. An attachment order does not preclude an owner from enjoying an asset which has been attached. Therefore, at the time the court will issue an order for its forfeiture, we are more likely to be left with a largely depreciated article.

More importantly, perhaps, is the challenge of having, during the course of an ongoing investigation, to request a different organisation – the Asset Recovery Unit – to make the application for a seizure or freezing order in some given circumstances. This course of action has serious implications, in terms of control over and the time taken to complete the investigation. Actually, these two critical factors can seriously undermine the integrity of an investigation.

(ii) *Inter-Agency Cooperation*

Inter-agency cooperation stands high in the recommendations of the FATF to fight money laundering and counter the financing of terrorism. This is an area which was not given enough prominence by the previous Administrations of the ICAC. Uncoordinated effort in the fight against crime not only results into wastage of time and resources but often goes to the advantage of criminals. The need for enhanced cooperation among the law enforcement agencies and the regulators of banking and non-financial institutions of the country is being strongly felt at the present time where criminals are using technology to commit their unlawful avocation.

(iii) *Powers*

To carry out its investigative mandate, the Prevention of Corruption Act 2002 has given the Commission and the Director-General certain powers. However, when there is a need to place a suspect under judicial control, the Commission has to resort to the assistance of the Commissioner of Police (CP) to arrest and provisionally charge the alleged offender. For this purpose, the Director-General sends an executive summary to the CP with enough details of the evidence to enable the latter to take an informed decision. This necessary practice means that the Commission has to go outside the limits of confidentiality to be able to enlist the assistance of the Police. There are instances where the Commission's requests were turned down. Hence, to assert its total independence in matters of investigation, the Commission is advocating its need to be on a par with anti-corruption agencies in other jurisdictions in matters of arrest, subject to appropriate oversight mechanism, if need be.

(iv) *Whistle-Blower Protection*

Unlike money laundering, corruption is known to be a secretive crime. People are encouraged to report suspected acts of corruption within an organisation to the ICAC. However, in the absence of a proper legal framework to protect whistle-blowers, the latter are often reluctant to make denunciation. In order to step up efforts to detect, investigate and prosecute high-profile and complex corruption cases, an adequate system to protect witnesses and deal with confidential

information is required. The Commission is advocating for legislative reform in this important area of law.

(v) *Specialised Anti-Corruption Court*

Mauritius is a State Party to the United Nations Convention Against Corruption (UNCAC). Article 36 of UNCAC calls on signatory-countries to establish specialised anti-corruption law enforcement institutions to investigate acts of corruption within their jurisdictions. In compliance with this Article, many countries, including Mauritius, have set up anti-corruption agencies to deal adequately with corruption. Whilst agencies with investigative and prosecutorial powers have attracted more attention, one issue has constantly come up regarding the challenges that the present judicial system could bring about to the effective prosecution of corruption and money laundering offences. These challenges could range from lack of adequate judicial expertise and competencies to adjudicate on these crimes as well as excessive delays to dispose of them. It is in the context of this debate that judicial specialisation, as a means to ensure greater effectiveness in the fight against corruption and money laundering, has started to gain increasing prominence worldwide in national anti-corruption and anti-money laundering reform strategies. The most common argument for the creation of special anti-corruption and anti-money laundering courts is the need for greater efficiency through expertise as this will contribute in resolving corruption cases with more celerity. Another argument is the associated need to signal to domestic and international audiences that the country is sparing no effort to succeed in the fight against corruption and money laundering. The ICAC is also advocating to have specialised anti-corruption courts in Mauritius in order to be on same footing as countries like Indonesia, Kenya, Uganda, the Philippines and Slovakia.

14.0 Objectives Attained in 2016-17 and the Way Forward

These are some of the objectives that were set and attained by the ID during the period under review:

1. The staff of the CAPU is able to offer quality service to those who call to file complaints. The objective of bringing the waiting time to not more than two minutes has been met.
2. The project of upgrading the current Case Management System (CMS) is underway. The new system will auto-generate letters that will be sent to complainants within 48 hours to apprise them of the status of their complaints.
3. With the increase in the number of investigations, the teams conduct interviews of witnesses and suspects nearly every day. The interviews are thus planned so that none goes beyond seven hours within a period of 24 hours. The interview sessions are stopped at regular intervals to allow interviewees moments of rest; suspects are also given refreshments at the appropriate hour of the day and evening.
4. Corruption allegations which do not involve issues that require protracted investigation are completed within a reasonable time frame of three months. With the recent appointment of additional Legal Advisers and Legal Research Officers at the Legal Division, such types

of cases will be referred to the Office of the Director of Public Prosecutions for advice within a reasonable time.

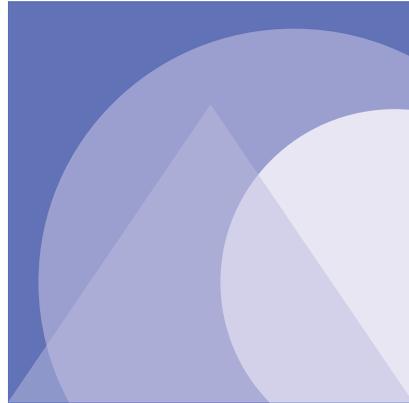
5. Preliminary Investigations reports are generally sent to the Secretary to the Commission for presentation to the Board, at latest, on the next day after the Director of Investigations has included his remarks in the reports.
6. Case conferencing is conducted at least twice a week in high profile investigations and once fortnightly in other cases.
7. With a view to ensuring continuous development of staff of the Division, during the period under review, the Director of Investigations, Chief Investigators, Senior Investigators and Investigators attended training courses/workshops and seminars locally and abroad.

In the pursuit of its mandate to achieve its future goals with the required level of effectiveness, the investigative arm of the Commission has in view the following short-term objectives in its current action plan:

- In the context of its plan to significantly reduce, and eventually eliminate, the number of complaints which are irrelevant to its investigative mandate, the Commission is evaluating the situation in relation to the legal provisions and procedures regarding complaints in an effort to ensure maximum cost-effective use and eliminate unnecessary wastage of resources. Any streamlining of complaints will be accompanied by a sensitisation campaign to explain to the public about the nature of complaints which fall within the purview of the Commission to investigate.
- In its effort to improve its efficiency and to dispel all perception of bias that the public may have on its operation, the Commission is also considering the possibility of proposing the re-introduction of an in-house Case Review Panel which will examine ongoing investigations, investigations that the Commission has decided to discontinue, the exercise of powers of the Commission and other issues related to investigation, and will advise the Commission accordingly. This process will help to streamline the number of cases that will eventually be sent to the Office of the Director of Public Prosecutions eventually for advice. In the same vein, the Commission is contemplating on the setting up of a desk to update complainants on the outcome of their complaint(s).
- The ID is committed to constantly improve its operations in line with its legal mandate with a view to becoming more effective in the fight against corruption and money laundering. In this respect, building the capacity of its staff is of primary importance. Since the arrival of the new Management, the Division has availed of many training courses on issues pertaining to financial crimes and investigation both locally and abroad. Many other such training opportunities are in the pipeline, and they aim to equip the staff with the required knowledge and skills to better discharge their duties.

The Division intends in its short-term plan to set up a research unit which will have, amongst its objectives, the management and dissemination of knowledge acquired by staff sent on training locally and abroad. The research unit will also be tasked to elaborate Standard Operating Procedures (SOPs) for the division. These SOPs will aim at streamlining the investigation process with a view to ensuring greater accountability and work discipline.

- The ID is in the process of having a full-fledged Digital Forensic Laboratory with newly acquired equipment. Currently, the ID has to seek assistance from the Police Cyber Crime Unit to do certain examination of digital exhibits as the ICAC's Digital Forensic Unit is not equipped to do such examinations. This new laboratory will enable the technicians to carry out these examinations as well as other in-depth examinations of computers, mobile phones including SIM cards and other technological devices that are secured during an investigation.
- In its resolve to investigate corruption and money laundering with enhanced effectiveness, the Division is optimising its long established relationship with the Mauritius Police Force and other local law enforcement agencies to attain this objective. In order to ensure greater coordination and collaboration among the agencies, there is regular sharing of information to avoid duplication of actions, and to save time and resources. A coordinating committee with well-defined terms of reference chaired by the ICAC, regrouping representatives of other agencies, has been set up to formalise this inter-agency partnership.



ICAC

INDEPENDENT COMMISSION AGAINST CORRUPTION

Annual Report 2016 - 2017

**Corruption Prevention
and Education Division**



2. Corruption Prevention and Education Division

1.0 Introduction

The prevention and education mandates of the Independent Commission Against Corruption (ICAC) are spelt out under Sections 20 and 30 of the Prevention of Corruption Act (PoCA) 2002. The ICAC is required, amongst others, to:

- exercise vigilance and superintendence over integrity systems and practices in public bodies with a view to eliminating opportunities for corruption;
- review the practices and procedures of any public body in order to facilitate the discovery of acts of corruption and to secure the revision of methods of work or procedures which, in its opinion, may be conducive to corruption;
- educate the public on the dangers of corruption; and
- conduct workshops and other activities to promote campaigns for the prevention and elimination of corruption.

2.0 Corruption Prevention and Education Actions

The focus for the period under review has been on:

- reinforcing public sector and business integrity;
- promoting youth capacity to resist corruption;
- supporting public-private partnerships to combat corruption;
- consolidating civil society vigilance; and
- reinforcing regional and international cooperation in the fight against corruption.

This section highlights the major achievements of the Corruption Prevention and Education Division (CPED) during the period under review and presents them under the following major headings:

- National Activities
- Reinforcing Public Sector Integrity
- Enhancing Business Integrity
- Empowering Education Sector and the Youth
- Consolidating Civil Society Engagement in the Fight against Corruption
- Research Unit
- Media Publicity
- Sustaining Integration of Corruption Prevention in Public Bodies

2.1 National Activities

2.1.1 Review Process on Implementation of Chapters II (Preventive Measures) and V (Asset Recovery) of the UNCAC

In 2016-2017, Mauritius was subject to the review process for the implementation of Chapters II (Preventive Measures) and V (Asset Recovery) of the United Nations Convention Against Corruption (UNCAC). Mauritius was peer-reviewed by Mauritania and Panama. The review report is awaited.

In this context, Consultative Workshops were conducted in July 2016 in collaboration with the United Nations Office on Drugs and Crime (UNODC) with stakeholders from the private and public sectors, financial sector, judiciary and civil society. Amongst others, the Financial Services Commission, Financial Intelligence Unit, State Law Office, Office of the Director of Public Prosecutions, Bank of Mauritius, MACOSS, Mauritius Police Force, Mauritius Revenue Authority, Mauritius Institute of Directors, Business Mauritius, Transparency Mauritius, Trade Unions, NGOs and different Ministries participated.

The objectives of the workshops were, amongst others, to acquaint stakeholders with the Review Process, facilitate information gathering to complete the Self-Assessment Checklist and identify best practices, challenges and technical assistance needs.

As part of the review process, a 3-day country visit by the Review Team was conducted in the week 17-21 April 2017 where meetings of a technical nature were held with all stakeholders to assess progress made, the gaps in the implementation of the provisions of the UNCAC and the challenges encountered in such implementation, amongst others. The review team comprised officials from the UNODC Secretariat and the reviewers.

The UNCAC establishes common standards, policies, processes and practices to strengthen anti-corruption efforts at the national level. Mauritius is party to it since 2005. The Review mechanism to the UNCAC was established in accordance with Article 63, paragraphs 1 and 7 of the Convention, which, inter alia, gives a mandate to the Conference of State Parties to promote and review the implementation of the Convention. In 2013, Mauritius was reviewed under Chapters III (Criminalization and Law Enforcement) and IV (International Co-operation).

The UNCAC reviews are conducted in a spirit of constructive collaboration, dialogue and mutual trust. In the same process, Mauritius along with Qatar is reviewing implementation of the UNCAC under Chapters II (Preventive Measures) and V (Asset Recovery) for Mozambique. The review process is ongoing, gradual and is applicable to all States parties to the Convention.

2.1.2 2nd Global Conference on Anti-Corruption Reforms in Small Island Developing States

The 2nd Global Conference was held from 02 to 04 August 2016 at the Intercontinental Resort Balaclava, Mauritius. The theme of the Conference was “*Preventing Corruption in the Procurement Process*” and was organised by the ICAC in collaboration with the UNODC, UNDP and the Ministry of Financial Services, Good Governance and Institutional Reforms. Anti-corruption officials from SIDS identified the public procurement process as a priority area for anti-corruption reform given that it is a major activity on the islands and there is lack of expertise in this area to support respective anti-corruption efforts.

This conference followed the first Global Conference on Anti-Corruption Reforms in SIDS held in August 2015. During this event, 17 SIDS expressed their concerns and challenges with respect to the implementation of the UNCAC. It was recognised that in view of their smallness and constraints relating to human capacity, resources and accessibility, SIDS required specific anti-corruption reforms that were affordable, sustainable, and effective to prevent and combat corruption.

2.1.3 SIDS Anti-Corruption Research Platform

The SIDS Anti-Corruption Research Platform (SACRP) is an on-line platform which aims at promoting research work and discussions on anti-corruption and anti-money laundering issues of particular relevance to the SIDS. It can be accessed at (<http://www.sidsanticorruption.org>). It supports the generation and use of country-led research and data amongst the SIDS. The SACRP is one of the outcomes of the resolutions of the Conference of State Parties to the UNCAC, held in St Petersburg, Russia in November 2015 where it was agreed that Mauritius would host and maintain this on-line research platform.

This platform aims at triggering research opportunities, sharing and networking amongst SIDS which are inherently constrained by a number of factors such as size, economic conditions, amongst others. It allows for discussions on research topics and dissemination of research findings and reports.

2.1.4 Commemoration of International Anti-Corruption Day 2016

2.1.4.1 ‘Journée de Réflexion’ on the Fight against Corruption

Some 450 persons from the public and private sectors, judiciary and civil society including the media and opinion leaders participated in a ‘Journée de Réflexion’ held on Friday 09 December 2016 at the Paul Octave Wiehe Auditorium, Réduit. The event was graced by Her Excellency Mrs A. Gurib-Fakim, GCSK, CSK, PhD, DSc, President of Republic of Mauritius. The event also saw

the participation of Ms. T. Nyasulu, Regional Coordinator for Southern Africa, Transparency International and Mr. S. Springett, United Nations Resident Coordinator for Mauritius. The event provided opportunities to reflect on challenges and new strategies in the fight against corruption. On that occasion, the Guidelines on Gifts and Gratifications for public officials developed by the ICAC and four anti-corruption posters developed jointly by the ICAC and the Transparency Mauritius were also launched by the President of the Republic of Mauritius.

2.1.4.2 Conference on “Managing Corruption Risks: The Crucial Role of the Legal Profession and the Judiciary”

On 08 December 2016, ICAC organised a conference on the theme “*Managing Corruption Risks: The Crucial Role of the Legal Profession and the Judiciary*” at the seat of the Mauritius Bar Association for the legal profession and the Judiciary. The keynote address was delivered by His Lordship, the Honourable M.I. Maghooa, Puisne Judge of the Supreme Court of Mauritius who elaborated on the steps taken at the level of the Judiciary to minimize the risks of corruption. The conference continued with the intervention of (i) Mr. R. M. d’Unienville, QC, GOSK, Chairperson of the Mauritius Bar Association who gave an overview of Code of Ethics for Barrister, (ii) Mr. R. Bucktowonsing, SA, President of the Mauritius Law Society who outlined the Code of Ethics for Attorney and alluded to the possibility of future collaboration between the ICAC and the Law Society for the issuance of guidelines for law practitioners to tackle corruption and money laundering, and (iii) Mr. R. Dassyne, President of the Chambre des Notaires, who elaborated on the Principles of Notarial Deontology.

2.1.4.3 Conference on the “Use of Information and Communication Technologies to Enhance a Culture of Transparency”

A conference was also held in this context on the “*Use of Information and Communication Technologies to enhance a culture of transparency*”, regrouping 180 participants, with the objective of demonstrating how ICT can help in bringing a culture of transparency, thus reducing corruption risks. It was also meant to reflect on the importance of ICTs in reducing opportunities for corruption and sharing knowledge about successful milestones.

2.1.4.4 Launching of Code of Conduct for Councillors

The ICAC in collaboration with the Ministry of Local Government and the Local Authorities also launched a Code of Conduct for Councillors on 06 December 2016 to provide Councillors with the basic principles to guide them in their day-to-day duties.

2.1.4.5 Code of Conduct for Members of the National Assembly

A draft Code of Conduct for Members of the National Assembly has been developed by ICAC and is being finalised at the level of a working group comprising representatives from the Prime Minister's Office, Ministry of Civil Service and Administrative Reforms, State Law Office and the National Assembly. This Code of Conduct which is inspired by best practices in other parts of the world, sets out the standards of behaviour expected from Members of the National Assembly in the discharge of the responsibilities entrusted to them. The Code aims to complement the Standing Orders of the National Assembly and is in line with existing rules and legislations. It is expected to guide behaviours driven by values such as integrity, responsibility, respect, self-discipline, selflessness, transparency and accountability.

2.1.4.6 Resource Guide for Attorneys

Upon a request of the Mauritius Law Society (the Regulatory body for Attorneys), the ICAC has collaborated for the development of a resource guide to assist Attorneys in meeting their obligations under the AML/CFT regime (Anti-Money Laundering/ Countering Financing of Terrorism) and the standard expected by the public and the Law Society in terms of ethics and integrity. These guidelines are in line with the existing legislations, relevant Conventions, Financial Action Task Force on Money Laundering (FATF) recommendations of 2012 and international best practices. The Guidelines are being finalised.

3.0 Reinforcing Public Sector Integrity

The need for enhanced public sector integrity is high on the agenda. A number of concerted initiatives have been undertaken in the public sector to address corruption in a sustained manner.

During the period under review, efforts were geared towards conducting focused, sustained and tailor made empowerment programmes for public officials from all grades, cadres and departments. Besides empowering public officers already in service, focus was on new recruits of the civil service with a view to enhancing public service delivery. 81 empowerment sessions were conducted targeting 3990 public officials. Public officials including new recruits have been empowered on provisions of the law and their roles and responsibilities in enhancing integrity in the public sector. The aim of such activities is to secure the engagement of public officers in the fight against corruption and enhance public service delivery.

Another major highlight of the sector was the development and integration of an anti-corruption module on the e-Learning System of the Ministry of Civil Service and Administrative Reforms (MCSAR).

3.1 Anti-Corruption Module on the E-Learning System of the MCSAR

To reach a larger number of public officers and in line with the increasing use of online training modes in the public sector, the ICAC has developed an anti-corruption module on the Electronic Learning System (ELS) of the MCSAR which is an online training platform for public officers. The module aims at providing guidance on specific anti-corruption issues which they might confront in executing their daily duties. All public officers are being encouraged to complete the online module, upon completion of which, they are entitled to a certificate.

3.2 Research Study on Discretionary Powers

The proper exercise of discretionary powers remains a challenge as it is often case or context bound. Thus, there is a need for developing and sustaining a system within an organisation that rests on transparency, accountability and integrity in the decision-making process. In this perspective, a research study on the exercise of discretionary powers has been conducted in public bodies. The aim of the research study is to gauge the exercise of discretionary powers of senior public officials. The report of the study along with a guide on discretionary powers is expected to be finalised by end of December 2017.

3.3 Launching of Guide for Rectors

A Best Practice Guide on Enhancing Integrity in the Administration of State Secondary Schools was developed in collaboration with the Ministry of Education and Human Resources, Tertiary Education and Scientific Research to assist school administrators in the discharge of their duties. This Best Practice Guide was developed, following discussions during a workshop conducted with Rectors of State Secondary Schools and the schools falling under the Mahatma Gandhi Institute on the theme: “*Upholding Integrity in the Management of Secondary Schools*”. Launched in May 2016, the Guide aims at assisting Rectors in the enhancement of integrity in the administration of their schools and provides a basis to enhance both the integrity of operations and the integrity of staff, strengthen control and improve ethical decision-making.

4.0 *Enhancing Business Integrity*

According to the UN Global Compact 2004 (10th Principle), businesses should work against corruption in all its forms, including extortion and bribery. Moreover, Article 12 of the UNCAC emphasises the importance of private sector engagement in the fight against corruption. Transparency and accountability provide the pillars for good economic governance which itself forms the foundation for real economic transformation.

To further business integrity, the ICAC has been working closely with the Mauritius Institute of Directors (MIoD) and Business Mauritius. Several working sessions were held with

representatives of the MIOD and Business Mauritius to move forward joint initiatives. This led to the development and launching of an Integrity Pledge for private sector organisations. It is expected that a large number of organisations will take the pledge and reinforce anti-corruption mechanisms within their organisations.

On the other hand, two reports on mitigation of corruption risks in licensing at the level of Tourism Authority and Beach Authority were produced at the level of the Public Private Platform Against Corruption (PPPAC).

The Director-General of the ICAC also launched the Audit Committee Forum Position Paper 4 entitled 'Guidelines for the Audit Committee's Assessment and Response to the Risk of Fraud'.

4.1 Public Private Platform Against Corruption

The PPPAC, an ICAC-led initiative, was set up in 2013 to ensure collective actions against corruption. It comprises representatives of both the public and private sectors and addresses risk areas that may create opportunities for corruption.

The PPPAC that is co-chaired by the CEO of Business Mauritius and the ICAC meets on a regular basis. After its first report on procurement and contract management, a report on licensing in local authorities was produced. This was followed by another one on licensing at the level of the Tourism Authority and Beach Authority. The recommendations made in the various reports have been transmitted to the authorities concerned and many of these have been implemented in public bodies giving rise to changes in work practices or led to amendments in legislations namely in the Finance Act 2015, Finance Act 2016 and the Business Facilitation Act 2017. The implementation of the various recommendations is expected to enhance transparency, accountability, integrity and service delivery.

4.2 Development of an Integrity Pledge

ICAC has been partnering closely with the Private Sector Anti-Corruption Task Force (PACT) - a joint ICAC - private sector anti-corruption initiative with the aim of countering corruption and fostering best practices in private sector organisations. The PACT operates under the aegis of the MIOD and comprises representatives of Business Mauritius, Transparency Mauritius, ICAC and private sector organisations. PACT has been meeting on a regular basis and the recent initiative taken has been the development of an Integrity Pledge for private sector organisations. The Integrity Pledge project aims at supporting private sector companies to identify where they stand in terms of processes and procedures that identify and prevent risks of corruption. By adopting the Integrity Pledge, private businesses will be demonstrating the anti-corruption mechanisms in place, the application of their Code of Ethics and the commitment to developing an ethical culture in their organisations.

It is expected, in the first instance, that some 10 private sector organisations will be involved in the initial phase of the implementation of the Integrity Pledge. The Integrity Pledge was officially launched with the financial support of the Centre for International Private Enterprises on 19 May 2017 at Hennessy Park Hotel.

4.3 The Construction Industry Anti-Corruption Committee

A Construction Industry Anti-Corruption Committee (CIACC) was set up in 2014 under the aegis of the ICAC to work on effective preventive strategies to eliminate corruption and/or the perception thereof in the sector. The CIACC includes private construction companies, the Procurement Policy Office (PPO), the Ministry of Public Infrastructure, Land and Shipping and associations of professionals of the construction sector. The CIACC has taken a number of anti-corruption initiatives such as the inclusion of anti-corruption guidelines in construction companies' code of ethics. It also spearheaded the organisation of a workshop on the management of corruption risks involving various stakeholders of the construction industry.

4.4 Workshop for Small and Medium Enterprises

An empowerment workshop was organised for 60 owners/employees of Small and Medium Enterprises (SMEs) on 22 June 2017. The main objectives were to empower participants on the legal anti-corruption framework, promote best practices and foster an integrity culture among SMEs. The workshop has triggered the inclusion of anti-corruption mechanisms and the adoption of good practices in SMEs.

4.5 Empowerment of Private Sector Employees

Following requests, various empowerment sessions were conducted for Management and employees of private sector organisations. Thus, some 100 hotel employees from Touessrok and Paradise Cove Hotels were empowered on the anti-corruption legal framework and the promotion of integrity in private sector organisations. Staff of Rose-Hill Transport were also empowered on anti-corruption and the promotion of ethical practices in the workplace.

5.0 *Empowering the Education Sector and the Youth*

The main objectives of our interaction with the education sector are to create anti-corruption awareness, promote anti-corruption values and a culture of integrity right from childhood as well as to foster youth engagement in the fight against corruption.

For the period under review, a lot of efforts were geared towards secondary and tertiary education sectors. At secondary level, focus was laid on anti-corruption awareness campaign in secondary schools (including Rodrigues) and the active involvement of Integrity Club members through eight regional seminars.

5.1 Primary Education Sector

5.1.1 *Interactive Value-based CD for Primary School Pupils*

An interactive, child-friendly and value-based CD entitled “*Be an Anti-Corruption Star*” has been developed by the ICAC and launched in collaboration with the Ministry of Education and Human Resources, Tertiary Education and Scientific Research. The development and use of this CD are expected to go a long way to further two of the four learning pillars, namely learning to live together and learning to be, as advocated by UNESCO’s International Commission for the Twenty first Century, in its report “*Learning: The Treasure Within*”. “*Learning to live together*” implies the development of qualities such as empathy and cooperative social behaviour and respect of other people, amongst others, whereas “*learning to be*” involves cultivating qualities of acquiring universally shared human values, exercising independent judgment and developing personal commitment and responsibility.

5.1.2 *Letter Writing to the Director-General of the Independent Commission Against Corruption*

To further the notion of ‘honesty’ among Grades 5 and 6 students, the ICAC launched a value-based initiative entitled “*Letter Writing to the Director-General of the Independent Commission Against Corruption*” to create greater awareness on responsible citizenship. The central theme was: “*Be a Responsible Citizen, Be an Anti-Corruption Hero*”. The prize-giving ceremony was held in December 2017.

5.2 Secondary Education Sector

5.2.1 *Model States Parties Anti-Corruption Conference*

To enhance knowledge and understanding of youth regarding corruption and related issues as well as the national and global anti-corruption strategies, a first of its kind Model States Parties Anti-Corruption Conference was organised in March 2016 by the ICAC in collaboration with the UNODC in the BPML Conference Hall, Ebène. One of the major outcomes of the Conference was the adoption of a “*Mauritius Resolution*” entitled “*The promotion of the contribution of young people in preventing corruption and fostering a culture of respect and integrity*”. This process was facilitated by experts from the UNODC. In all, some 80 secondary schools and over 250 students participated in the conference.

According to the UNODC experts, given the success of the conference, same should be replicated in other parts of the world. Subsequently, the UNODC sought the inputs of the ICAC towards the production of a guide regarding Model States Parties Anti-Corruption Conference.

5.2.2 Sensitisation Campaign in Secondary Schools

To create greater awareness on corruption among youth and strengthen their ability to act responsibly, the ICAC launched an Anti-Corruption Awareness Campaign for Lower VI Students in secondary schools in Mauritius and Rodrigues. The campaign was conducted as from February to June 2017 reaching around 6,000 Lower VI students. A leaflet and a pencil bearing the slogan ‘*Mo Konbat Koripsion pou enn Lavenir Meyer*’ were given to each participant. The campaign comprised the launching of an online Anti-Corruption Pledge where more than 1250 students signed up to demonstrate their commitment against corruption while 672 participated in an online Anti-Corruption Quiz Competition. The pledge will soon be extended to the general public.

5.2.3 Synergising and Sustaining Commitment of Integrity Clubs

To date, 113 Integrity Clubs (ICs) are operational in secondary schools. ICs are expected to promote integrity, ethical decision making and an anti-corruption culture at school namely through anti-corruption and value-based activities with the active participation of students, Management and staff.

During the period under review, 8 new clubs have been set up. Members of the ICs have been exposed to the concept of ‘Integrity’ through eight regional workshops and motivated to undertake anti-corruption projects/activities in schools as well as to synergise and sustain their actions. Moreover, to give recognition to enterprising clubs in the promotion of an anti-corruption culture in schools, ICAC organised an Integrity Club Award. Selected clubs showcased their achievements in terms of promotion of an anti-corruption culture at school level. Dr Maurice Cure State College Integrity club was designated as the winner.

In addition, various ICs initiated anti-corruption projects/activities on their own such as the organisation of talks, staging of sketches, creation of Facebook page for the dissemination of messages and choreography.

5.2.4 Integrity Day in Educational Institutions

To further the promotion of integrity among students, the ICAC in collaboration with the Ministry of Education and Human Resources, Tertiary Education and Scientific Research invited educational institutions to organise activities to mark an Integrity Day on 07 June 2017. The objective of this initiative was to give visibility to the need for a culture of integrity in the Mauritian society. Numerous primary and secondary schools organised activities such as talks during assemblies, exhibition of drawings and posters promoting anti-corruption values and staging of sketches. Integrity Day is set to become an annual feature in our educational institutions.

6.0 Tertiary Education Sector

6.1 Enhancing the University Curriculum

In line with the provisions of the PoCA 2002, consultations have been held with public tertiary institutions to enhance their curriculum with elements of anti-corruption, integrity and ethics. In this vein, a model anti-corruption 45 hour module has been developed by the ICAC and forwarded to all public tertiary institutions for customisation and adoption. This initiative has been favourably received by tertiary institutions and the process of integration of anti-corruption components in the curriculum at university level is well underway.

6.2 Triggering Research on Corruption

The ICAC is encouraging research and reflection on corruption and related issues. In this context, consultations have been held with public and private tertiary institutions and a list of proposed research topics have been worked out and forwarded to tertiary education institutions. On the other hand, academics are also been encouraged to undertake high level research on corruption and money laundering. The possibility of undertaking joint research projects with tertiary institutions, locally or abroad, or with international institutions is being considered.

6.3 Symposium for Academics

A one-day regional symposium on anti-corruption, integrity and ethics for academics was conducted by the ICAC in partnership with the UNODC and private and public institutions in April 2017. It targeted academics from all private and public tertiary institutions around the theme, “*Promoting Sustainable Development and Strong Institutions: The Key Role of Anti-Corruption Education*”. Some 100 participants were present, including 88 local and 12 foreign participants. The local participants came, amongst others, from local private and public academic institutions, staff of the Tertiary Education Commission and the Ministry of Education and Human Resources, Tertiary Education and Scientific Research. Overseas participants represented the following tertiary institutions: Daystar University, Nairobi, (Kenya) Gulu & Makerere Universities, (Uganda), University of Botswana, University of Dar-Es-salaam (Tanzania), University of Pretoria, University of Stellenbosch Business School (South Africa). The outcomes of the symposium were, inter alia, the training of teachers on anti-corruption, integrity and ethics jointly by the MIE, ICAC and the Ministry of Education and Human Resources, Tertiary Education and Scientific Research and the setting up of an Anti-Corruption Academic Forum to establish a regional platform for periodic meetings where academics can discuss corruption and money laundering issues, ethics education, including good practices, challenges in teaching ethics as well as research gaps and trends.

6.4 Launching of the Anti-Corruption Academic Forum

One of the outcomes of the Symposium for Academics held on 06 April 2017 was the setting up of an Anti-Corruption Academic Forum (ACAF). Consequently, the ACAF was launched on 23 May 2017 with Professor Y. Ramma as Chairperson and ICAC acting as the secretariat. The Forum comprises representatives of University of Mauritius, Mauritius Institute of Education, University of Technology, Mauritius, Aberystwyth University, Mauritius Qualifications Authority, Amity Institute of Education, Université des Mascareignes, Open University of Mauritius, Medine Education Village and Mahatma Gandhi Institute.

The ACAF is an independent, consultative advisory forum for the tertiary education sector. Its main objectives are, amongst others, to advise on the anti-corruption strategy to be adopted in the tertiary education sector, guide the development of anti-corruption tools and materials at tertiary level, encourage and facilitate research amongst students and academics on corruption, money laundering and related issues, share good practices in the teaching of anti-corruption, anti-money laundering and ethics at tertiary level.

6.5 Memorandum of Understanding

To formalise the areas of cooperation between the ICAC and the University of Mauritius, a Memorandum of Understanding (MoU) has been drawn up. The MoU covers joint areas of collaboration, namely the sharing of experiences in the fields of anti-corruption and anti-money laundering, the introduction of anti-corruption modules in the university curriculum, high level research on corruption and related issues as well as the empowerment of staff and students in the national fight against corruption. Consultations are underway with other tertiary education institutions to identify and formalise areas of collaboration and cooperation.

6.6 Work-Based Learning Placement

Following a MoU and request from the University of Mauritius (UoM), the ICAC provided short term work-based learning placement to two students of the University from 31 May to 07 July 2017. These students were posted in the Community Relations Branch of the Corruption Prevention and Education Division of the ICAC. Such first experience and interactions with the world of work will no doubt help university students and would-be professionals to better grasp the requirements and challenges of the world of work as well as enhance their knowledge, skills and values.

6.7 Debate Competition at Tertiary Level

An Anti-Corruption Debate Competition for post-secondary and tertiary education institutions organised by ICAC saw the participation of 54 students from 12 different institutions. The final and the prize-giving ceremony was held in November 2016. Messrs. Khalil Beebeejaun and

Dooshan Paddia, students of the Aberystwyth University, Mauritius Branch Campus, were the winning team while Miss Drishti Mohabeer from Middlesex University, Mauritius Branch, received the Best Speaker Award. The Competition provided a platform for participants to research and reflect on corruption and voice out their views and concerns on the best means of eliminating it. It also helped students to improve their debating and public speaking skills and contributed in reinforcing ethical values and integrity among the students.

6.8 Sensitisation of Tertiary Students and Servicing of Anti-Corruption Clubs

A number of sensitisation sessions on corruption targeting post-secondary and tertiary students were conducted during the period under review. The students from the UoM, Mauritius Institute of Training Development (MITD), Aberystwyth University, JR School, University of Technology, Mauritius, the Mauritius Institute of Education (MIE) and the Hotel School of Mauritius were targeted. The issues raised comprised the salient aspects of the PoCA 2002, dangers of corruption, importance of integrity and ethical obligations of would-be professionals in the national fight against corruption. Another initiative in the tertiary education sector has been the servicing of Anti-Corruption Clubs, namely at the University of Mauritius, Open University of Mauritius and Middlesex University. These clubs conduct anti-corruption activities in their respective institutions.

7.0 Consolidating Civil Society Engagement in the Fight against Corruption

Civil society is considered as the third most important sector, after the public and private sectors in the fight against corruption. This societal problem can only be controlled when citizens recognise, resist, reject and report it. Indeed, along with other societal actors, it can develop and foster a strong coalition against corruption and assist in reinforcing integrity at all levels.

This is clearly recognised in international and national anti-corruption instruments such as the UNCAC and the PoCA 2002.

During the period under review, two major initiatives were undertaken namely, the creation of the Civil Society Network Against Corruption and the Trade Union Platform Against Corruption. These two platforms are expected to mobilise civil society participation in the national fight against corruption. Moreover, 9 ‘Comité Anti-Corruption’ have been set up throughout the island.

7.1 Empowering the Community through Anti-Corruption Platforms

Civil society makes efforts to raise “public awareness regarding the existence, causes and gravity of and the threat posed by corruption” as per Article 13 of the UNCAC. To further this anti-corruption objective, community leaders throughout the island have joined the fight against corruption under different anti-corruption platforms. These platforms are the Civil Society

Network Against Corruption, NGO Focal Groups, Regional “Comité Anti-Corruption” and Trade Union Against Corruption (TAC). Members of these groups meet on a regular basis to discuss anti-corruption initiatives undertaken at the level of their regions to show their engagement in the fight against corruption. The next stage of our intervention is to empower members of these platforms so that they can operate on their own and act as ambassadors in fighting corruption with the support and guidance of the ICAC.

7.2 Anti-Corruption Women Forum

To commemorate the International Women’s Day 2017, some 175 women from different sectors of the society participated in an Anti-Corruption Women Forum. The event was honoured by Mrs. S. Peeroo, retired Judge of the Supreme Court of Mauritius, to support the engagement of women in the fight against corruption. The panel discussion comprised Mrs. R. Venkatasawmy, Ombudsperson for Children, and Mr. Ivor Tan Yan, Legal Advisor, Federation of Progressive Union along with ICAC officers. Emphasis was laid on the need to continuously empower women in the fight against corruption. A hashtag entitled #womenunitedagainstcorruption was also launched on the social media. Following the workshop, it is expected that more women will play an active role in the fight against corruption, for example, by embarking on the different platforms working under the aegis of the ICAC.

7.3 Reinforcing Trade Union Participation in the Fight against Corruption

The ICAC in collaboration with the TAC, the Ministry of Labour, Industrial Relations, Employment and Training and the International Labour Office (ILO) organised a workshop on the theme: ‘*Trade Unions’ Engagement for a Corrupt-Free Workplace*’. The main objectives of the workshop were to develop and implement anti-corruption practices at the level of the federations and enable members to effectively advocate for a culture of integrity at the workplace. Mr. Carlos Carrion-Crespo, Sectoral Specialist for Public Services and Utilities at the ILO, intervened on the challenges of the world of work, a ‘Future of Work: Pertinence of Organisational Integrity’ forum which has been launched by the ILO to ensure global social justice. This one day workshop has triggered a series of anti-corruption initiatives, namely the development of a plan of actions for trade unions, development of anti-corruption guidelines for corrupt free workplace, an anti-corruption charter and reinforced membership of the TAC.

7.4 Comité Anti-Corruption as an Effective Tool in the Fight against Corruption

ICAC has come forward with a community-led anti-corruption initiative targeting civil society in view of shaping citizen’s engagement in the fight against corruption, on a district-wise basis. As at date, nine ‘Comité Anti-Corruption’ (CAC) have been set up throughout the island. The aim is to secure and sustain community active engagement in the fight against corruption. The CAC is operating in the following regions: Port-Louis, Moka, Upper Plaine-Wilhems, Rivière du Rempart, Pamplemousses, Flacq, Black River, Grand Port and Savanne. Members of CACs include

representatives from NGOs and CBOs, women associations, youth organisations, senior citizens associations, retired persons from the public and private sector organisations and religious and socio-cultural groups. Since then, members of the CAC have been meeting twice in their respective district to discuss anti-corruption initiatives to be organised at local level. An empowerment workshop targeting all the CAC members will be conducted in July 2017 where members will be exposed to the dangers of corruption. It will be an opportunity to discuss about their roles and responsibilities in the fight against corruption. The setting up and servicing of the regional CACs have shown the visible engagement of local people in the fight against corruption.

7.5 Signing of a Memorandum of Understanding between ICAC and Youth Against Corruption Platform

Youth represent key agents of change. Following the 2014 report of the survey conducted by Straconsult on the perception of corruption in Mauritius, additional efforts were directed towards the youth which resulted in the setting up of the 'Youth Against Corruption' (YAC) platform. The platform met several times and conducted joint anti-corruption activities. To encourage further youth engagement in the fight against corruption, YAC decided to operate as an independent association and registered itself with the Registrar of Associations. A Memorandum of Understanding was signed by the YAC and the ICAC on 14 December 2016 to sustain collaboration in terms of, amongst others, regular consultations and sharing of information between ICAC and YAC as well as mutual understanding and cooperation in the implementation of anti-corruption projects.

7.6 On the Spot Drawing and Painting Competition

An anti-corruption on spot drawing and painting competition was organised in June 2016 in the yard of the Municipal Council of Vacoas-Phoenix. This event was organised in collaboration with the Municipal Council of Vacoas-Phoenix and the National Art Gallery. Some 350 youth and artists were mobilised around a common anti-corruption theme in this competition. As a follow-up to this anti-corruption initiative, the drawings were exhibited during the holding of the 'Journée de Réflexion' in the context of the International Anti-Corruption Day 2016. Some drawings have been displayed on the premises of the ICAC Headquarters with a view to sensitising the public. These drawings are currently being used by secondary schools, having set up 'Integrity Clubs', in the organisation of anti-corruption exhibitions and have helped our younger generation to be informed about the dangers of corruption and be better equipped to face them.

7.7 Fighting Corruption through Artistic Means

Artistic talent expressed through Fresco painting, drawing and drama is a powerful tool to pass on anti-corruption messages and remains a complementary approach to the ongoing efforts of ICAC in the fight against corruption.

The wall painting at Mt Ory, on the theme '*Fini korypsion li ou responsabilite ousi sa*', was conceived in collaboration with the Ministry of Youth and Sports and executed by the following stakeholders - Ebène SSS (Boys), Palma SSS, B. Ramlallah SSS, National Youth Council, Moka Regional Youth Council with the active support of the Ministry of Public Infrastructure of Helvetia St Pierre, Road Development Authority, Transparency Mauritius and the Mt Ory Social Welfare Centre. The wall painting project has been a means to, amongst others, trigger the mindset of our youngsters and create networking in the fight against corruption. In the near future, Integrity Clubs in secondary schools will be encouraged to come up with similar projects to show their active engagement in the fight against corruption.

8.0 Research Unit

The ICAC launched a Research Unit in May 2017. The objectives of the Unit are, amongst others, to:

- (i) gauge the existing research on corruption;
- (ii) identify research gaps for the purpose of improving anti-corruption actions;
- (iii) conduct critical analysis of various aspects of corruption and related issues in Mauritius;
- and
- (iv) contribute towards the development of effective anti-corruption programmes.

A list of possible research topics of national importance has been identified along with a plan of actions for the year 2017.

A research study on effectiveness in the fight against corruption and funding of political parties is underway. Moreover, the ICAC has embarked on another research project in collaboration with the University of Technology, Mauritius, pertaining to youth engagement in the fight against corruption under the Small Scale Research and Innovation Grant Scheme of the Mauritius Research Council.

9.0 Communication

To build and sustain public support, the achievements of ICAC need to be publicised to the population at large. While the provisions of Section 81 of the Prevention of Corruption Act 2002 restrict the dissemination of sensitive information, exception made in the sole purpose of public interest at the discretion of the Director-General, it is of paramount importance that information on education, sensitisation and prevention is optimally channeled to the targeted audience. To this end, ICAC has developed several communication channels to reach out to the public to (a) inform them about the activities of the Commission, (b) optimize reception of messages by targeted audiences on social media, (c) engage with members of the public in a two-way communication process and (d) encourage individuals to take ownership of ICAC messages and become vehicles themselves to help in the propagation of information.

Traditional and new media have been extensively used to raise public awareness against corruption. During the reporting period, approximately 450 press articles reporting ICAC's activities were recorded, notwithstanding multimedia coverage on online news outlets, most of which covered activities of the Corruption Investigation Division and Legal Division through reports on operations and court proceedings. Additionally, two newsletters were produced and distributed widely both in electronic format – through an internal email database regrouping all public officials and stakeholders of ICAC – and in hardcopy format, which has a circulation of 5,000 copies. These newsletters featured most of ICAC's activities in a six-month period.

ICAC's Facebook page remains the central platform to pass on information to the general public about our anti-corruption activities and projects as well as to receive feedback from the population in confidentiality after office hours. The number of likes on the page increases by an average of 26 per week for a current total of 11,800. Statistics from Facebook indicated that, for an average week, the ICAC Facebook page reaches 7,232 persons, of which 1,187 engage with a particular post (view, click, comment, like or share). Judicious use of Facebook allows ICAC to target specific audiences by age-group to target specific messages. For example, news on secondary and tertiary level competition and results are geared towards these specific segments. As a result, it has been observed that such posts on Facebook gather more interaction from members of the public, i.e. they are viewed, commented on and shared significantly more times than regular posts targeting the general public.

Be it on Facebook or YouTube, members of the public are increasingly starting to engage with the Commission through social media. Requests are received for information, guidance, modes of complaints etc. The ICAC Facebook Page boasts a 15-minute response time, which is compliant with the best practices in Social Media Management disciplines. Additionally, in terms of empowering members of the public to take ownership of anti-corruption messages, the videos produced during the Anti-Corruption Short Film Competition and shortlisted for circulation were viewed for a combined 72,347 times. Approximately 50 videos were uploaded on the ICAC YouTube Channel with accumulated views of 223,000.

9.1 Challenges and the Way Forward

Despite information frequently being provided through the various channels mentioned above, requests are persistently received from the press regarding ongoing investigations. Such requests unfortunately cannot always be entertained, as they would constitute a breach of Section 81 of the PoCA 2002, jeopardize ongoing investigations or court proceedings in the future. Moreover, we have also come to realise that the press usually overlooks education and sensitisation events, using such opportunities to request for information on live cases. As such, coverage of education and sensitisation events suffer. The Commission, however, realises that communicating specific information in high-profile cases is paramount to building and sustaining trust among the population and the press as a stakeholder.

To this end, the Commission is currently working on a communication setup whereby a spokesperson would provide such information to the press as and when it considers it to be justified. However, the setting up of such a mechanism is no easy task. A template should be put in place to standardise which information and in which investigation should be communicated, to avoid perception of subjectivity and bias. This mechanism would also ideally fully integrate the website and the social media platforms to standardise the same information, but packaged differently, to reach all the audience segments comprising ICAC's stakeholders and the public at large. Standard industry practices unfortunately do not apply to ICAC as an institution. The right balance needs to be found and put into place to avoid any potential legally-binding backlash.

10.0 Sustaining Integration of Corruption Prevention in Public Bodies

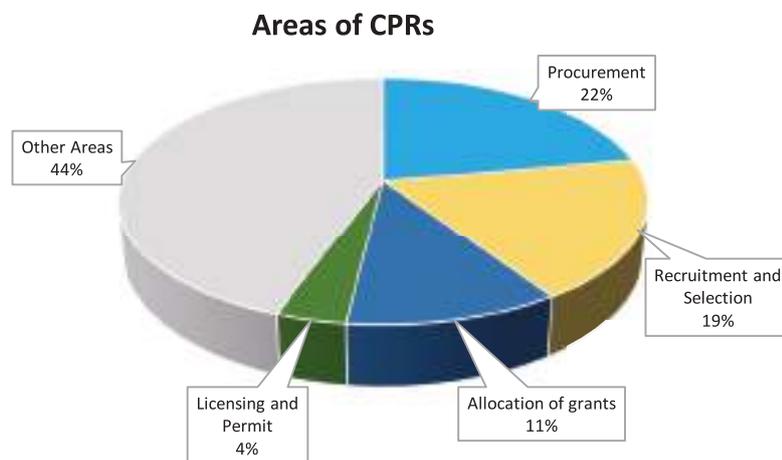
During the reporting period, the ICAC's corruption prevention work continued to focus its resources towards assisting, empowering and engaging public sector organisations in integrating corruption prevention in their organisational structures, policies, procedures and practices and in promoting ethical behaviour of employees for reinforcing and creating corruption resistant public sector environment. ICAC focus for prevention work is geared towards three segments including Ministries, Parastatal Bodies and local authorities. Corruption prevention interventions target areas which have been subject to complaints on allegations of malpractices/corrupt practices, criticisms reported in media, areas adversely reported in National Audit reports or following requests from public bodies. Corruption prevention endeavours have focused on individual organisations as well as on issues that are common to a group of organisations and throughout the public sector as a whole.

These include:

- reviews of systems and procedures to promote organisational integrity;
- empowering and engaging public sector organisations in internalising corruption prevention; and
- empowering organisations for adopting best practices.

10.1 Corruption Prevention through Systems Reviews

One of the core functions of the CPED is to review the practices and procedures of any public body that may be conducive to corruption. This is achieved through the conduct of Corruption Prevention Reviews (CPRs). A CPR is an analysis of the existing systems and procedures which aims to identify loopholes that create corruption risks and provide appropriate recommendations to counter the identified corruption risks. In order to ensure effectiveness of this corruption prevention strategy, systems reviews focus on areas perceived as highly prone to corruption and which have been subject to investigation to address any possibility of malpractices and maladministration. The ICAC has undertaken 28 CPRs containing 475 recommendations during the reporting period. The CPRs reports provided at *Appendix I* have been issued to Management of respective public bodies for necessary actions and implementation. The priority areas for corruption prevention interventions are shown in the diagram below.



The implementation of the recommended measures in the CPRs is expected to ensure timely delivery of service, bring administrative and procedural simplicity, promote transparency, accountability and fairness in the area reviewed and uphold public trust in the organisation.

The progress for implementation of recommendations and necessary reforms is monitored through the conduct of follow-up exercises. For the period under review, 35 follow-up reviews were performed. These revealed that over 80% of the recommendations have been implemented and were in process of being implemented. This shows a positive and increasing trend in the implementation rate and thus demonstrates the unflinching commitment and continuous efforts of public bodies to consolidate their governance framework and internal control system.

10.2 Impact of Corruption Prevention Reviews

The implementation of the recommendations contained in CPRs by public bodies triggered the following changes and improvements:

- **Ensuring Value for Money and Probity in the Procurement Process**

The implementation of the anti-corruption measures by public bodies has created the necessary impact and triggered the following actions for promoting value for money and probity in the procurement process.

- *Implementation of Robust Procurement Framework*

The system reviews have emphasised on the importance of implementing a sound procurement infrastructure for ensuring probity, fairness and value for money in procurement process. Public bodies are taking necessary measures towards the setting up of proper procurement structures, development of procurement policy and procedures and preparation of procurement plan. The ICAC's proposal to strengthen the procurement structures in some public bodies has been considered in the Pay Research Bureau (PRB) report which recommended, amongst others, the creation of important posts for proper segregation of functions and exercise of better control on procurement.

- *Improved Transparency and Accountability throughout the Procurement Process*

Transparency and accountability are key principles which are fundamental to corruption prevention and are the cornerstones to good governance. Through the CPRs, the ICAC has urged many public organisations to integrate corruption prevention principles in their procurement procedures and practices. Anti-corruption measures being implemented by public bodies include the documentation of the bid opening and evaluation process through comprehensive reports and introduction of controlled forms, among others.

- *Implementation of E-Procurement System*

The CPRs also emphasised on the use of E-procurement system to reduce direct contact between public official and potential suppliers as this may create an ideal platform for corrupt behaviour in public procurement. E-procurement system with integrated security features is being implemented by public bodies to promote more transparency, competition and objective decision-making.

- **Promoting Integrity of Recruitment and Selection**

The CPRs performed in the area of recruitment and selection have led to the promotion of a more transparent, accountable and fair recruitment and selection process.

The implementation of the proposed measures has triggered numerous changes as follows:

➤ ***Enhanced Recruitment and Selection Framework***

Public bodies have taken necessary actions to enhance the recruitment and selection framework by strengthening their Human Resource (HR) Structure. The PRB report has catered for the creation of specific grades for dealing with HR issues. Other major recommendations include the reform of the Human Resources Management Framework by enhancing the legislative framework and establishing clear role and responsibilities of the Staff Committee to ensure proper checks and balances in the recruitment and selection function.

➤ ***Establishment of Proper Recruitment and Selection Policy and Procedures***

The development of comprehensive written Human Resource policy and procedures are vital for promoting transparency, accountability and consistency in the recruitment and selection process. In this vein, public bodies are updating their existing HR Manual and establishing formal recruitment policy and procedures.

➤ ***Development of an Equal Opportunity Policy***

The recommendation made in the CPR has further expedited the development of an equal opportunity policy and its adoption and dissemination in public bodies to minimise the risk of discrimination thus ensuring the principles of meritocracy and fairness in the recruitment process.

➤ ***Enhanced Control and Oversight***

Several initiatives are being taken by public bodies to reinforce control mechanisms in the recruitment and selection process as well as ensure adequate oversight over this area. The review of the recruitment and selection process is being included in the internal audit plan. Public bodies are refraining from using the database of unsolicited applications and are instead ensuring an open and competitive recruitment process through public advertisement of vacancies as recommended.

• **Ensuring Fairness, Transparency and Predictability in the Allocation of Grants**

The provision of grants to the public or non-governmental organisations involves substantial sums of public funds annually. The risk that grants are allocated to non-eligible applicants/ organisations in return for gratification or for extraneous reasons that would lead to corrupt practices/malpractices may exist. The implementation of the proposed anti-corruption measures has helped to promote a fair, transparent and consistent approach in the allocation of grants whilst increasing predictability as a result of the following major changes:

➤ ***Streamlining and Reinforcing of Procedures***

The proposal to streamline the existing procedures is being taken on board by public organisations concerned. Necessary actions are being taken to ensure collective decisions with respect to approval of grant to a beneficiary. This will help to eliminate discretion and mitigate the risk of corruption.

➤ ***Establishment of Proper Framework for Allocation and Management of Grants***

The system reviews have emphasised on the establishment of well-defined policies and procedures for allocation and management of grants which are critical for a robust corruption-free framework. These will help to ensure adherence to the eligibility criteria, fairness, transparency and accountability in the allocation.

➤ ***Ensuring Proper Monitoring Mechanism of Grant Allocated***

Close and effective monitoring to ensure that the objective of the grant scheme is being achieved is essential for ensuring value for money. Public bodies have been recommended to work towards the implementation of appropriate mechanism to ascertain that the grant allocated is put to its intended use.

• **Promoting Corruption Resistance in the Systems and Procedures for Licensing and Permits**

Numerous measures are being taken by public bodies to promote corruption resistance in the systems and procedures for licensing and permits. These measures include the following:

- the use of ICT for the submission of application, publication of information and processing of applications;
- dissemination of policy and procedures; and
- establishment of reasonable timeframe for the issue of licences and permits.

The impact of such measures includes:

- more transparency through streamlining of processes and availability of information;
- less human intervention/interaction;
- prompt service delivery; and
- citizens are able to predict the outcome of their applications with accessibility to relevant information.

• **Enhancement of the Regulatory Framework**

Public bodies are taking necessary actions to reinforce their existing legal framework for effective enforcement and application as well as to structure discretion, increase transparency and

accountability, and promote fairness in the area reviewed. In some cases, amendments have been made to the existing legal framework to make the decision-making process more effective. While in several instances proposals have been made by some public bodies to reinforce the law so as to better regulate the sector or function concerned.

- **Improved Service Delivery**

Inefficient service delivery in the form of delays and inadequate access to information provide fertile ground for corrupt practices. Efficiency, timeliness and quality of service are, therefore, essential for a corrupt-free public service. Measures being taken in that respect include streamlining of procedures, reviewing timeframe for prompt delivery of service and implementing computerised system to bring radical improvements in the systems and procedures and increase productivity. The above initiatives are helping public bodies to improve the standard of service delivery, increase customer satisfaction and promote public trusts in the organisation.

- **Enhancing Ethics and Integrity Infrastructure**

The recommendations made have also triggered the need for establishment of formal policy and procedures for managing conflict of interests and important reforms to deter unauthorised outside employment in the public sector to promote high standard of integrity in the Civil Service.

Internalisation of Corruption Prevention in Public Bodies

Corruption prevention is not the sole responsibility of the ICAC. Management of public bodies must recognise that it is their solemn responsibility to promote organisational integrity. In this vein, the ICAC is spearheading the implementation of the Public Sector Anti-Corruption Framework (PSACF) in public bodies. It advocates the setting up of an Anti-Corruption Committee (ACC), the development of an Anti-Corruption Policy (ACP), the conduct of Corruption Risk Management (CRM) exercise for development and adoption of appropriate anti-corruption measures for proactively addressing corruption risks. With this framework, one major achievement of the ICAC is the internalisation of anti-corruption structures in Public Sector organisations. As at the reporting period, 81 Ministries/Government departments and parastatal bodies are implementing the framework and have already established their ACCs, responsible for coordination and monitoring of the implementation process. 56 public bodies have developed their ACPs and 45 have embarked on the CRM exercise.

Best Practice Guide on Allocation of Stalls by Local Authorities

Allocation of stalls for markets and fairs is an area prone to corruption particularly when the demand for stalls exceeds the supply, leading to unhealthy competition as well as opportunities for corruption which has in turn raised criticisms from the public on the integrity of the stall allocation process. The Best Practice Guide on Allocation of Stalls by Local Authorities, was developed in collaboration with both the Ministry of Local Government and the Local Authorities to promote sound and corrupt-free practices.

It is intended for reference to establish best management systems to fight corruption and promote fairness in the stall allocation process. The guide contains valuable tools, techniques and practical advice that Management and staff of local authorities can adopt in their daily work practices. It focuses on the legal and institutional framework regarding stall allocation, governance structure for effective allocation of stalls, the allocation of stalls by expressions of interest, the drawing of lots and transfer of stalls. The guide is expected to ensure consistency and adherence to ethical and legal obligations.

Guidelines on Gifts and Gratifications for Public Officials

Gifts, benefits or hospitality may be offered to public officials in different circumstances and for a variety of reasons. However, this has always raised the delicate issue of propriety in relation to what is permissible and what is not. One of the means through which public officials can be influenced is by accepting gifts, either in a personal capacity or for services rendered. With a view to addressing the issue of gifts and gratification, the ICAC has developed “Guidelines on Gifts and Gratifications for Public Officials”. Section 15 of the PoCA 2002 relating to “Receiving gift for a corrupt purpose” makes it an offence for any public official to solicit, accept or obtain a gift for a corrupt purpose. The objective of these guidelines is to provide clear and detailed guidance to public officials regarding gifts and hospitality and highlight their obligations in situations where they are offered such gift or hospitality.

11.0 Challenges to Operational Effectiveness

During the period under review, much emphasis was laid on reinforcing operational effectiveness of education and prevention initiatives. In this regard, new strategies including the computerisation project, a new performance management system and in-house systems reviews are being implemented to gear the Division to better meet its objectives.

As part of the computerisation project, the successful implementation of the Enterprise Document Management System (eDMS) is expected to increase productivity, operational efficiency and bring improvements both at tactical and strategic levels. This strategy will enhance the effectiveness of the Division as it will:

- contribute to the paperless organisation philosophy;
- ensure the timely generation and filing of documents and records regarding corruption prevention reviews and education activities, among others;
- consolidate document security and control through automated centralised filing and document tracking, audit trails and back-ups;
- allow for better knowledge management and search, thus leading to improved planning, supervision, co-ordination of works and decision-making; and
- improve collaboration between staff, Management and other stakeholders.

In addition, the new Performance Management System is geared towards building a performance-focused culture essential for both the organisation and its employees. The PMS is expected to:

- contribute towards the effective implementation of the planned activities;
- manage the performance of staff and strengthen their corruption prevention capabilities to perform effectively and efficiently in line with the Division's goals and objectives;
- ensure a proper understanding by employees of the expectations of the Division in terms of output and performance;
- identify staff development and training needs for better empowerment and improvement of staff performance; and
- facilitate a cordial and harmonious relationships between individual employees and their respective team members based on mutual trust thus stimulating a healthier working environment.

The in-house system review which aimed at identifying improvement areas for reinforcing organisational integrity, improving efficiency and effectiveness of the CPED is expected, inter-alia to:

- respond to the needs of stakeholders in a timely manner;
- enhance transparency, accountability and consistency in the performance of corruption prevention and education work through implementation of documented policies and procedures;
- ensure effectiveness and procedural simplicity through computerisation of activities of the CPED; and
- establish an effective communication strategy for CPED's activities for increased visibility.

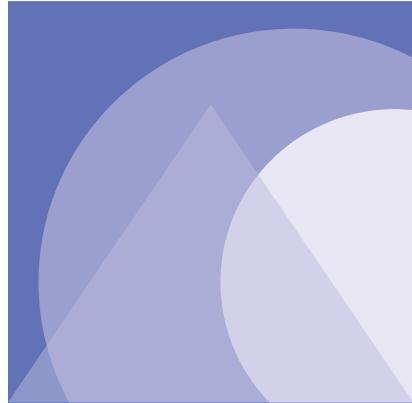
Other challenges to the effective fulfilment of our mandates, that need attention, include the following:

- development of a national anti-corruption policy and strategy;
- reviewing the legal framework to include money laundering in the education and prevention mandates of the ICAC;
- triggering and sustaining the right conduct of all leaders and policy makers at different levels;
- increasing visibility and importance of education and prevention work;
- sustaining the long term engagement of stakeholders in our endeavours;
- legal provisions for the mandatory implementation of recommendations of corruption prevention reviews and best practices by public bodies;
- rendering Heads of Ministries/Departments accountable and responsible for ensuring integrity of systems, processes, practices as well as integrity of their staff;

- getting the relevant ministries/departments/regulatory bodies to adopt a holistic approach when it comes to prevention of corruption instead of operating in ‘silos’;
- expediting regulatory frameworks for ‘Freedom of Information’ and ‘Funding of Political Parties’ and review that concerning the ‘Declaration of Assets’ to meet public expectation for more transparency.

12.0 Way Ahead

The action plan for the CPED for the year 2018 will endeavour to trigger actions for addressing the above challenges in consultation with relevant stakeholders. Education and prevention remain central to our strategy to fight against corruption and money laundering. We aim at mobilising greater public support and engagement for appropriate advocacy for necessary actions to step up the fight.



ICAC

INDEPENDENT COMMISSION AGAINST CORRUPTION

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**International Cooperation
and Capacity Building Unit**



3. International Cooperation and Capacity Building Unit

1.0 Introduction

Corruption and money laundering are financial crimes that have in recent times become increasingly complex and sophisticated in nature as a result of advances in technology and globalisation. Because of their transnational nature, any strategy to combat these crimes requires effective regional and international cooperation and collaboration among States and their enforcement agencies.

The ICAC is mandated under Section 20 (1) of the PoCA 2002, as amended, to co-operate and collaborate with international institutions, agencies or organisations in the fight against money laundering and corruption. Section 30 (vii) of the PoCA 2002 also provides for the ICAC to promote links with international organisations so as to foster international co-operation in the fight against corruption. The United Nations Convention Against Corruption (UNCAC) and other regional conventions and protocols also renders regional and international cooperation an essential element in the fight against corruption and money laundering. It is to be noted that Mauritius is party to the UNCAC, the Southern African Development Community (SADC) Protocol Against Corruption and has signed the African Union Convention on Preventing and Combating Corruption.

Since its inception, the ICAC has always promoted collaboration with countries, international organisations and associations with the aim of mutual learning, networking and sharing of knowledge. It has developed numerous links with its counterparts and other international organisations to share expertise and reinforce capacity of officers in fighting corruption and money laundering.

2.0 Rationale to the Setting up of the International Cooperation and Capacity Building Unit (ICCBU)

Previously, there was an ad hoc system in place to cater for international relations, cooperation and capacity building. In quest for reinforcing international and regional links, these are crucial to the sustainability of effective anti-corruption initiatives. There was a need to establish a formal structure in terms of an operational unit to ensure a systematic and coordinated follow-up to our international endeavours and to consolidate the image and reputation of the ICAC on the international and regional scene.

Thus, actions were taken to:

- a) reengineer ICAC's processes to effectively cater for the above and address international cooperation and capacity building issues as permanent and ongoing features of an effective fight against corruption and money laundering; and
- b) adopt a systemic and structured approach to regional and international cooperation and capacity building.

Accordingly, an International Cooperation and Capacity Building Unit (ICCBU) was set up in April 2017 to further strengthen regional and international cooperation and capacity building of staff.

In parallel, this Unit is also called upon to manage the Small Island Development States Anti-Corruption Research Platform for anti-corruption research and resource sharing, which was assigned to Mauritius by the United Nations Office on Drugs and Crime at the Conference of State Parties to the UNCAC in 2015, through Resolution 6/8.

3.0 Strategy of the Unit (ICCBU)

The setting up of the ICCBU was also prompted by the increasing number of visits and study tours from foreign delegations, especially from African countries, as they view Mauritius as being ahead in terms of governance and the ICAC as a proactive and successful institution in the region. Mauritius is very well rated on the different international governance indicators such as Mo Ibrahim Index, Global Competitiveness Index and Ease of Doing Business Index. The ICAC enjoys a solid reputation as being credible, effective, efficient and proactive in the fight against corruption and money laundering.

To sustain the above, the strategy of the Unit has been to:

- create greater synergies among anti-corruption agencies in the region;
- foster bilateral dialogue with anti-corruption agencies leading to agreements to sign MoUs;
- promote ICAC as a successful model in the fight against corruption and in enhancing good governance on the regional and international front;
- ensure visibility of ICAC in international fora and other events such as AGMs; and
- host regular visits from foreign delegations following requests for study tours and capacity building meetings.

4.0 Outcomes

The adoption of a systemic and structured approach towards regional and international cooperation and capacity building through the ICCB Unit has resulted in:

- i. the expertise of ICAC being solicited by its peers to provide assistance on technical areas such as financial crime investigations. For example, a training module is being developed for BIANCO, Madagascar;
- ii. the participation of a considerable number of ICAC staff in a number of capacity building programmes for more effectiveness in the fight against corruption and money laundering;
- iii. attracting the attention of the regional and international community, with more foreign delegations visiting the Commission on study tours to learn from its experiences in order to replicate them in their local context;
- iv. the participation of ICAC staff in various capacity building opportunities through innovative approaches such as webinars and online sessions;
- v. increased sharing of expertise and experience among peer organisations regarding the fight against corruption and money laundering and on specific issues such as the computerisation project;
- vi. increased networking between staff and experts from anti-corruption agencies, associations, international bodies and others;
- vii. increased involvement of ICAC Mauritius in regional committees such as the SADC Anti-Corruption Committee; and
- viii. the establishment of new bilateral links through agreements to sign MoUs.

Details with respect to the different capacity building exercises which the ICCBU facilitated are described in the Corporate Services Division chapter.

5.0 *Details of Working Sessions with Foreign Delegations and Participation in International events*

The ICAC Mauritius has hosted 10 working sessions with foreign delegations, attended 3 meetings and participated in 3 international events as described below. Reporting on the capacity building opportunities is catered for under the chapter pertaining to Corporate Services Division.

5.1 Working Sessions with Foreign Delegations

(i) Delegation from Japan

A delegation from Japan paid a courtesy call to the Director-General of the ICAC in July 2016. The delegation was led by the Chairman of the Standing Committee of the House of Representatives and former State Minister to Cabinet Office. Discussions were centered on the

fight against cyber-crime and unexplained/illicit wealth, legislative framework and on ICT security.

(ii) Meeting with representatives of the Directorate on Corruption and Economic Crime, Botswana

ICAC officers had a meeting with Mr. Matshameko, the Acting Assistant Director and other representatives of the Directorate on Corruption and Economic Crime (DCEC), in October 2016 at the Headquarters of DCEC, Botswana. Discussion were centered on the structure and operational procedures of the investigation department of the DCEC.

(iii) African Union Advisory Board on Corruption

In November 2016, a delegation from the African Union Advisory Board on Corruption (AUABC) comprising its Chairperson and Board Members visited the ICAC to lobby for the ratification of the African Union Convention on Preventing and Combating Corruption by the Mauritian Government. The AUABC and the ICAC agreed to collaborate on future anti-corruption initiatives to be conducted in the region.

(iv) Zambia Anti-Corruption Commission

The Board of the Republic of Zambia Anti-Corruption Commission (ZACC) comprising the Commissioner and the Deputy Commissioner, amongst others, visited the ICAC on a one-week study tour in April 2017. One of the main outcomes of the visit was an agreement to enter into a MoU between ZACC and ICAC Mauritius to formalise and strengthen bilateral cooperation.

(v) 'Ecole Nationale d'Administration de Madagascar'

Two delegations of accountants/auditors/students from 'Ecole Nationale d'Administration de Madagascar' (ENAM) had working sessions with ICAC officials in April 2017. They were exposed to the mandate, strategy and functioning of ICAC. Discussions were also held on the roles and responsibilities of accountants/ auditors in the fight against corruption and money laundering.

(vi) United Nations Office on Drugs and Crime for Eastern Africa

Mr. Jose Vila Del Castillo, regional representative of the UNODC for Eastern Africa, had a working session with the ICAC in April 2017. Discussions were held in relation to the possible avenues of collaboration and strengthening of the working ties between the two institutions for a sustained fight against corruption and money laundering in the region.

(vii) African Leadership Network

A working session was also held with representatives of the African Leadership Network (ALN) in May 2017. It was agreed to hold working sessions with students and staff of the African Leadership University and collaborate in the organisation of joint regional activities. The ALN also agreed to participate in the commemoration of the International Anti-Corruption Day 2017.

(viii) Meeting with ICAC Hong Kong

Following the International Seminar on Financial Investigation in Hong Kong (HK) in May 2017 on the theme ‘*Cutting the Financial Vein of the Corrupt*’, ICAC officers had a working session with Mr. Simon P. L. Peh, Commissioner, ICAC HK, to discuss the ICAC HK experience in digitalising operations and share information about how IT has helped in strengthening the institution.

(ix) SADC Anti-Corruption Sub-Committee Meeting

The ICAC also participated in the SADC Anti-Corruption Sub-Committee Meeting in June 2017 to discuss, amongst others, the amendments to the protocol on Politics, Defence and Security, structure of the SADC Protocol Against Corruption Secretariat and the setting up of sub-committees.

(x) Anti-Corruption Commission Seychelles

In June 2017, Mrs. May Da Silva, the Chief Executive Officer of the newly created Anti-Corruption Commission Seychelles (ACCS), was on a visit to the ICAC to discuss possible avenues of cooperation. Areas of collaboration identified relate to capacity building programmes for staff of the newly set-up ACCS and technical assistance to reinforce its operational aspects in terms of policies and practices.

5.2 Participation in International Events

(i) UNODC Expert Group Meeting

The ICAC was invited to participate in the UNODC Expert Group Meeting held in March 2017. The Meeting aimed at finalising the development of the Guide in relation to the organisation of ‘Model Conference of State Parties to the UNCAC’. The first edition of the ‘Model Conference of State Parties to the UNCAC’ was organised by ICAC Mauritius in March 2016.

(ii) ***Eastern and Southern Africa Anti-Money Laundering Group - 33rd Task Force of Senior Officials' Plenary Meeting***

The ICAC participated in the Eastern and Southern Africa Anti-Money Laundering Group (ESAAMLG) - 33rd Task Force of Senior Officials' Plenary Meeting in April 2017 in Arusha, Tanzania. The Task Force, which comprised representatives from Kenya, Mozambique, Seychelles, Tanzania and Zambia, discussed the 'Post Evaluation Progress Reports' for the evaluated countries and reviewed the progress on typologies projects, amongst others.

It was noted that Mauritius has been making steady progress in addressing the deficiencies outlined in the Mutual Evaluation Report 2008.

(iii) ***7th Commonwealth Review Meeting of Heads of Anti-Corruption Agencies in Africa***

ICAC is an active member of the Association of Anti-Corruption Agencies in Africa. Two senior ICAC officers participated in the 7th Commonwealth Review Meeting of Heads of Anti-Corruption Agencies in Africa held from 29 May to 02 June 2017 in Malawi. The theme of the Meeting was '*Coordinating National Action against Corruption in Commonwealth Africa*' where member countries were called upon to present country initiatives in that endeavour. The Annual General Meeting of the Association of Anti-Corruption Agencies in Commonwealth Africa was also held during that period.

6.0 Placement of Miss Hollie Webb at ICAC

Following the signature of a Memorandum of Understanding (MoU) between the ICAC and Washington and Lee University (USA), Miss Hollie Webb, a Juris Doctoral student of the Washington and Lee University School of Law, was offered placement for 12 weeks at the ICAC namely, from 15 May to 06 August 2016. She was provided with all the necessary support and guidance and during her internship, she conducted two research studies titled, "*The Challenges Facing Small Islands Developing States (SIDS) with Special Reference to Procurement*" and "*Protecting Witnesses and Whistleblowers: Possibilities for Mauritius and other Island Developing States*". She was also provided with the opportunity to present her research findings at the SIDS conference held in Mauritius from 02 - 04 August 2016.

7.0 Challenges and the Way Forward

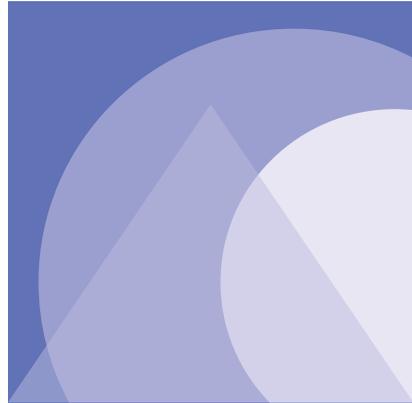
The ICCB Unit is seen to be positioning ICAC Mauritius as a key player on the regional and international scenes regarding the fight against corruption and money laundering and in the promotion of governance.

Given the various study tours and other visits to the ICAC, it is planned to put forward ICAC Mauritius as a model of excellence and promote the institution as a regional training centre in investigation of corruption, money laundering and other financial crimes.

The Unit is called upon to reinforce links with regional anti-corruption agencies, especially with Commonwealth Africa Anti-Corruption Agencies, SIDS Anti-Corruption Agencies, anti-corruption agencies of countries of the Indian Ocean Commission, and International Anti-Corruption Agencies and associations such as the International Association of Anti-Corruption Agencies, International Anti-Corruption Academy and the Singapore Corrupt Practices Anti-Corruption Bureau, amongst others.

Further, in view of emerging trends in cases for investigation facing ICAC officers, the Unit is called upon to address new capacity building needs and maximize capture of training opportunities in emerging fields.





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**New Challenges and
Reforming the ICAC**



4. New Challenges and Reforming the ICAC

1.0 Introduction

During the period under review, a number of reforms have been triggered with a view to improving efficiency and effectiveness of the institution. In this endeavour, the following were prioritised:

- implementation of a Computerisation Project to strengthen the technological capabilities of the ICAC;
- review of systems and procedures of ICAC operations; and
- implementation of a new Performance Management System.

It is firmly believed that these reforms will significantly contribute to enable the ICAC to reengineer its activities to better meet its mandate in line with the PoCA 2002. They will also help move the institution forward as an effective institution that can serve as a reference both in the region and internationally.

2.0 Computerisation Project

Organisations are increasingly resorting to technology and the use of technological devices to improve efficiency and effectiveness of their operations. Properly implemented information systems have become an even more valuable strategic resource that any organisation can use to improve its competitive advantage. IT is rapidly evolving and is considered as a strategic partner that can significantly build on and improve organisational activities and performance to the general success of any organisation.

Being the agency responsible to lead the investigation and prosecution of corruption and money laundering cases in Mauritius, a proper ICT infrastructure is of prime importance for the ICAC. In order to keep pace with the technological developments and make the organisation more effective, the ICAC has embarked on a computerisation project with a view to reinforcing its technological capabilities and improving efficiency of operational activities. The computerisation project is an ambitious project that has been fully formulated and driven by the ICAC using its own in-house personnel and expertise.

The computerisation project comprises:

- upgrade of existing Case Management System (CMS) and LOTUS applications;
- implementation of an Enterprise Document Management System (eDMS);
- implementation of an Enterprise Resource Planning (ERP) system customised for CSD;
- hosting of ICAC Mail in-house;

- digitalisation of the Interview Rooms; and
- hardware and software.

The benefits from the computerisation include enhanced business performance, productivity and profitability through improved system performance, availability and security as well as increased accountability and effective information sharing.

The implementation of the computerisation project is at a crucial phase of its completion. The upgrading of the servers and in-house mail hosting have been completed. There is advanced progress in the development of the EDMS and the ERP. Moreover, the upgrading of the CMS will soon be underway.

The proper implementation of the ICT infrastructure and sustainability would be supported by providing appropriate training to staff and the development of policies and procedures to ensure judicious use and sustainability of the ICT infrastructure. Security features in the operation of the IT systems, ethics and integrity should be an integral part of the policies to preserve the interests of the ICAC.

In an endeavour to ensure the success of the computerisation, training sessions are being planned to ensure that staff have the necessary knowhow to properly operate the computer systems. While a first phase of the training covering computer basics and Microsoft packages has already been completed, the development of the specific applications for the different sections will also cater for training to ensure proper and thorough use of the applications.

As a further measure to improve efficiency of its operations, the ICAC has also made arrangements with the relevant authorities to be connected to the Info-Highway platform. The Information Highway project is being implemented by the Ministry of Technology, Communication and Innovation to enable the sharing of information between Government agencies. The information is shared on the Government Intranet System (GINS). For other agencies not on the network, the information can be shared through the Virtual Private Network (VPN).

The system provides for a platform that enables an agency in need of information to connect to another agency's database. There is no storage of information on the system but more the possibility to connect and retrieve the necessary information. The platform allows access to the Central Population Database, the National Transport Authority, the Civil Status Division and the Corporate and Business Registration Department (ex: Registrar of Companies), amongst others.

The Information Highway project is beneficial as it would enable access to information from the office without the need for calling to respective government departments to conduct search. The implementation of an effective ICT infrastructure is an important leverage for the ICAC to increase

its efficiency and effectiveness. With the implementation of the above computerisation project, the landscape of the ICT infrastructure of the ICAC is subject to major change and the ICAC will be called upon to operate in a nearly paperless environment. The implementation of the computerisation project is construed as a landmark that will help shape the future of the ICAC. It would enable the organisation to make optimum use of technology to promote efficiency, productivity, improved performance and effectiveness of the ICAC.

3.0 Review of Systems and Procedures of ICAC

As part of its mandate, the ICAC has the responsibility to examine systems and practices in public bodies and to recommend measures with a view to curbing the opportunities for corruption. As such, building corruption resistant systems and procedures in public bodies is an integral part of our corruption prevention strategy which is mainly achieved through the conduct of Corruption Prevention Reviews (CPRs). The Systems Enhancement Branch (SEB) of ICAC conduct such CPRs.

Strengthening institutional capabilities of public bodies to fight corruption by putting emphasis on principles of good governance remains a major priority for the ICAC. In line with the principles of good governance, the decision was taken to conduct a similar review in-house. The review consisted of examination of the systems, procedures and practices regarding the operational functions of ICAC.

The objectives to conduct the review in-house were to identify and communicate the areas for improvements in the operational activities of ICAC to increase efficiency and effectiveness of the different divisions as well as reinforce the integrity of the systems, procedures and practices of ICAC.

The SEB was assigned the responsibility to review the systems and procedures of the different Divisions of ICAC. The systems, procedures and practices of the following Divisions of ICAC were reviewed:

- Corruption Investigation Division (CID)
- Legal Division (LD)
- Corruption Prevention and Education Division (CPED)
- Corporate Services Division (CSD).

The review had the strategic focus in looking forward at how ICAC can add further value to the performance of the organisation. The evaluation has enabled a critical examination of the organisation's operations and how it can improve its effectiveness and performance. The system review reports containing recommendations were issued to the Management of the divisions in

January 2017. Marked improvement is noted following the implementation of the recommendations.

The main impacts, amongst others, are as follows:

Enhanced Efficiency and Effectiveness

- Implementation of a computerisation project at ICAC to increase efficiency and effectiveness.
- Adoption of a structured approach by laying emphasis on planning, supervision, guidance and monitoring mechanism to ensure timely responses/actions.
- Improvement of logistics and facilities.

Improved Transparency and Accountability

- Ensuring well established policies and procedures for the different operational activities of the ICAC.
- Enhancement of Records Management System.
- Reinforcement of supervision and monitoring through the computerisation project and Performance Management System (PMS).
- Reinforcement of oversight mechanism and control.

Increased Focus on Professionalism and Integrity

- Improved capacity and professionalism of personnel through training, continuous professional development, networking, regional and international cooperation.
- Optimum use of staff based on their competencies by reworking of way tasks are being allocated.
- Supporting staff to perform their job more efficiently through the Performance Management System.

The implementation of good practices and procedures is a landmark and crucial step in achieving good governance. The review of ICAC procedures is expected to contribute to shaping the operations of the agency towards efficiency and effectiveness and take the organisation forward in its endeavour to deliver its objectives based on integrity principles and rise to any challenges that it may face in the future.

4.0 Implementation of a New Performance Management System

A well-designed Performance Management System plays a crucial role in streamlining the activities of its employees for realising the corporate mission, vision and strategic objectives. The organisation is consolidating its people management practice through the introduction of a new PMS. The Performance Management System is geared towards building a performance-focused culture. Performance Management also facilitates improvement of quality of relationship amongst the members of staff by encouraging the sharing of expectations and building a climate of openness.

The new PMS aims towards a surge of accountability for results. This is testimony to the fact that we are heading towards the establishment of a performance-oriented culture in line with our vision. PMS is a means of increasing the engagement and motivation of staff by providing positive feedback and recognition. It will be an ongoing process between the Appraiser and the Appraisee whereby feedback is given and shortcomings are addressed immediately. The new system is built on openness and is expected to facilitate the alignment of employees on the strategic goals of the organisation and systematic and proactive staff development. It will also foster good industrial relations between supervisors and supervisees so as to develop better understanding and engagement.

The central theme of this new PMS is to shift focus from the details of inputs and tasks to the achievement and measurement of results and outcomes. Hence, the component of cascading objectives has been set as a building block where the corporate strategy sets the foundation for the Commission's objectives that are cascaded down to Directors and staff throughout the institution, translating strategy into concrete deliverables. This alignment strengthens ICAC's focus on performance and development and is considered across the organisation.

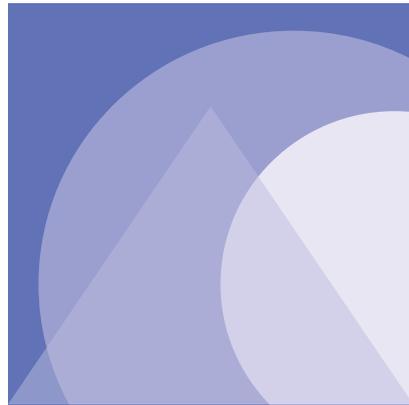
The implementation of the Objective Setting Framework and Cascading Process is therefore a critical component of the ICAC's Performance Management Strategy. The Framework allows for improved visibility of leadership objectives, facilitates alignment of staff objectives to corporate goals and supports effective performance planning and measurement. This will result in providing staff with a tangible connection to the organisation priorities and clarity on how their work contributes to the organisation as a whole.

Four performance management dimensions (i.e. results, clients, people and corporate contribution) have been identified to serve as guide to Directors and line Managers while they write down their results agreement. The aim thereof is to ensure a consistent approach and common understanding of key elements valued by the organisation in its delivery of services. These four dimensions provide an opportunity for senior management to look into ways and means to explore increased

collaboration, knowledge sharing and innovation across ICAC as they agree on targets, prioritize competing goals and clarify interdependencies.

Performance Management is inevitably associated with incentives and is the stepping-stone for its success. The system will be intrinsically linked to increment taking into consideration efficiency, diligence, commitment including availability and regularity of officers at work and based on open and recorded performance assessment ratings.

In view of the fact that the object of PMS is also to address areas of poor/ under-performance, greater emphasis will be laid on the development of a Performance Improvement Plan (PIP) or Opportunity to Improve (OTI) Plan, whereby all line Managers should feel concerned. Thereafter, appropriate corrective measures would be developed to address same, that is, either a PIP or an OTI that will enable the employee concerned to improve performance within a specified time.



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Legal Division



5. LEGAL DIVISION

1.0 Introduction

Set up under Section 28 of the Prevention of Corruption Act (PoCA) 2002, the core duties of the Legal Division are to:-

- (i) conduct prosecution under Section 82 of the PoCA and Part II of the Financial and Anti-Money Laundering Act 2002 (FIAMLA) whenever cases investigated by the ICAC are referred to the Intermediate Court by the Director of Public Prosecutions; and
- (ii) ensure the legality of all the processes and decisions of the Commission, by tendering legal advice by virtue of Section 31 (2) of the PoCA.

Pursuant to Section 31 of the PoCA 2002, the basic functions of the Legal Division include:

- a) tendering legal advice regarding investigations carried out by the Investigation Division;
- b) conducting prosecution of investigations lodged before Courts, following reference by the DPP and other court matters involving the Commission;
- c) tendering advice on legal issues to other Divisions of the Commission; and
- d) any matters incidental to the above.

As the specialist agency for issues pertaining to the fight against corruption and anti-money laundering, officers of the Legal Division are also called upon to provide their input to workshops, conferences or any other platform on matters that involve legal, policy, international issues or a combination thereof.

2.0 The Period 2016 - June 2017 in a Nutshell

The year under review can aptly be described as being a period of reckoning for the officers of the Legal Division in as much as:-

- (i) from a reduced workforce of 4 Barristers and 1 Attorney in April 2017, it was reinforced with the injection of new blood in the form of the recruitment of 4 additional Barristers in June 2017;
- (ii) the Legal Division further sought and obtained membership with the International Association of Prosecutors;
- (iii) its operational and managerial processes came under scrutiny in the course of a systems review conducted by officers of the Corruption Prevention and Education Division (CPED);
- (iv) the new system of performance appraisal, the Performance Management System (PMS), pioneered the way to the formulation of a Directorate's Results Agreement, setting out the objectives of the Legal Division;
- (v) the Case Management System for the computerisation project entailed a detailed break-down of the Case flow, in terms of the allocation and distribution of files whenever advice is sought and tendered as well as streamlining the case flow; and
- (vi) deadlines and procedures were defined for timely and high quality delivery of services to the Commission, its Divisions as well as clients.

3.0 *Systems Enhancement*

This exercise conducted during the period under review by officers of the CPED, was an eye opener in terms of identifying, pinning down and addressing the obstacles which impeded the Legal Division in the proper discharge of its mandate.

It provided the opportunity for the Legal Division to review its mechanism, through (i) the identification of any loophole which may give rise to malpractices, and (ii) the adoption of corrective measures, in order to further promote transparency, effectiveness and efficiency.

During the period under review, the management team at the level of the Legal Division worked closely with the officers of the CPED and a timeline was set for the adoption of new ethos and new processes, both operational and managerial such as:-

- (i) the need for more transparent processes within the Legal Division for the allocation and distribution of files;
- (ii) a greater co-ordination between the officers of the Legal Division and Prosecution Unit;
- (iii) an enhanced supervision and monitoring in the Legal Division;
- (iv) the conduct of legal research at the Legal Division;
- (v) the recruitment and retention of legal staff;
- (vi) the provision of training and continuous development to legal staff;
- (vii) the effective planning with defined time frames;
- (viii) the implementation of an effective computerised system; and
- (ix) the implementation of a record management system.

4.0 *Recruitment of New Staff and Re-organising the Legal Division*

The recruitment and retention of officers for the Legal Division were an utmost priority on the agenda of the present management.

In this regard, the year 2016 has been dynamic at the level of the Legal Division. Indeed, in January 2016, the Legal Division comprised a Chief Legal Adviser, a Principal Legal Adviser, 1 Senior Legal Adviser, 2 Legal Advisers – all of whom are barristers and one Chief Attorney. However, as of October of the same year, 6 new positions were created at the levels of Principal, Senior and Legal Advisers with the objective of ensuring prospects among staff to be promoted to higher positions as well as greater mobility among staff. The year also saw both the resignation of the previous Chief Legal Adviser in December 2016 and the recruitment of a Legal Adviser in April 2016.

Although 2017 began with the resignation of one Legal Adviser in May 2017, there was subsequently a reinforcement of the Legal Division with the recruitment of 4 new Legal Advisers in June 2017. Moreover, the posts of Deputy Chief Legal Adviser, Principal Legal Adviser and Senior Legal Adviser were filled in May 2017.

The on boarding of the 4 new recruits marked a turning phase of the Legal Division:-

- (i) a structure was set into place for an induction day, with presentations by officers of the Investigation Division, the CPED, the Corporate Division as well as the Legal Division;
- (ii) an induction pack was prepared with emphasis laid on the Code for the Prosecutors as well as on the respective roles and responsibilities of Barristers within the Legal Division, as officers of the Commission and as members of the Mauritius Bar Association.

Moreover, the recommendation for a Legal Record System led to the posting of an additional staff from the Corporate Division to the Legal Division in order to set up, oversee and upkeep the movement of files both within the Legal Division and between the other divisions.

5.0 Computerisation Project

The computerisation project is expected to provide the platform for the Legal Division to restructure the existing processes of case management. It implies the breaking down and the re-thinking of the prevailing system of case allocation and the tendering of advice. Cross-Divisional sessions were held with the officers of the Investigation Division and IT Department as well as the Service Provider. A thorough exercise was undertaken to fully set out and capture the different steps of processing a case when tendering advice into a customised case flow. These steps were streamlined with a view to reduce administrative hurdles while promoting delivery of quality and timely advice, within a framework which ensures both transparency and accountability.

6.0 The Directorate's Result Agreement

The period under review also saw innovation in the form of a comprehensive document which sets out the objectives and key result areas for the Legal Division. The Directorate's Result Agreement sought to address, amongst others, in a holistic manner the recommendations of the officers of the CPED in order to plug the loopholes and gaps identified during the system review. It also safeguards the independence of the Legal Division in the discharge of its statutory mandates. Officers of the Legal Division were fully involved and readily engaged in the conception and formulation of the following objectives:

- 1) tendering legal advice to the Board and other Divisions in a timely manner;
- 2) engagement on internal, national, regional and international fronts;
- 3) the effective conduct of prosecution;
- 4) the effective representation of the commission in civil actions;
- 5) support to Investigation Division improved in respect of oversight of investigations and within the Commission;
- 6) strengthening the Legal Framework to boost the fight against corruption and anti-money laundering;
- 7) significant enhancement of the level of work performance and discipline of the staff are significantly enhanced; and
- 8) improvement of managerial and operational effectiveness improved.

It is expected that the Directorate’s Result Agreement will pave the way for the adoption of individual Performance Appraisal Agreements by officers of the Legal Division.

7.0 Court Cases

A. INTERMEDIATE COURT OF MAURITIUS

(i) A total of forty nine (49) persons were convicted, as per the table below:

Table 21

Corruption and Money Laundering offences 2016-2017 (as at June)	Number of successful cases	Number of persons convicted
Bribery by public official in breach of Section 4 of PoCA	6	7
Bribery of public official in breach of Section 5 of PoCA	3	5
Public official using his office for gratification in breach of Section 7 of PoCA	5	6
Trafic d’influence in breach of Section 10 of PoCA	6	12
Conflict of interests in breach of Section 13 of PoCA	2	4
Money laundering in breach of Section 3 of FIAMLA	7	7
Limitation of payment in cash in breach of Section 5 of FIAMLA	6	7
Trafic d’influence under Section 10 of PoCA + Money Laundering under Section 3 FIAMLA	1	1

(ii) The Court has ordered:-

- a) A total sum of Rs. 2, 525,000, as fines;
- b) Forfeitures in the amount of Rs. 210,325.33 in respect of a company’s accounts and monies in the bank accounts of an accused; and
- c) Forfeiture of an immovable property valued at Rs. 2, 168, 500 (construction cost as at 2003).

(iii) Case management, at the level of the Legal Division, has been detailed in tabular form as follows:

Table 22

Case Management: 2016 - 2017 (as at June)	Number
Intermediate Court sittings	1028
Cases lodged before Intermediate Court	29
Cases wherein information has been dismissed	33
Cases wherein a discontinuance of proceedings has been filed	8
Cases wherein proceedings have been stayed	3

B. SUPREME COURT OF MAURITIUS

(i) Applications before the Judge in Chambers

The investigation of any corruption or money-laundering offence is a complex process which entails an evidence gathering exercise. It is crucial to ensure that evidence would be admissible before the Court, in the event of any prosecution. To that end, several applications have been made to the Supreme Court for Judge's Orders, as illustrated in the table below:

Table 23

APPLICATIONS: 2016 - 2017 (as at June)	Number
Applications for Disclosure Orders on banks under the Banking Act	117
Applications for Disclosure Orders under the Bank of Mauritius Act	6
Applications for Search Orders under Section 51 of the PoCA	18
Applications for Renewal of Attachment Orders under the PoCA	53
Applications for Attachment Orders under the PoCA (From January 2016 to June 2017, the ICAC successfully applied for Attachment Orders on assets amounting to a total of 80 Million MRU.)	37
Applications to revoke Attachment Orders under the PoCA	2
Applications for Telephone Disclosure Orders under ICTA	16
Applications for Production Orders	12
Applications to direct the Ministry of Health and Quality of Life to communicate all documents	2
Application for an Order directing the Registrar-General to give copy of deed	1
Application for an Order authorising the Police IT Unit to have access to a particular server	1
Application for an order to disclose information under Computer Misuse and Cybercrime Act 2003	1
Application for an Order to appoint Surveyor under the Courts Act	1
Application to issue a warrant under the Computer Misuse and Cybercrime Act	1

(a) Four applications for an Interlocutory Writ in the nature of an injunction were issued on ICAC as Respondent or as Co-Respondent by the Honourable Judge in Chambers.

(b) Other actions taken before the Supreme Court:

Table 24

APPLICATIONS: 2016 - 2017 (as at June)	Number
Application for Judicial Mortgage (Hypothèque Judiciaire) for unpaid cost	1
Application to review a decision of the Master & Registrar	1

(ii) Cases before the Supreme Court

(a) Case Management

Table 25

Case Management: 2016 - 2017 (as at June)	Number
Supreme Court sittings	209
Judgments before the Supreme Court	16
Convictions maintained on appeal	7
Convictions quashed/dismissed on appeal	5

(b) The ICAC also entered or resisted a number of cases before the Supreme Court of Mauritius as provided below:

Table 26

Cases resisted by the ICAC before the Supreme Court: 2016 - 2017 (as at June)	Number
Resisting <i>Plaint with Summons</i> (Claim for damages, Constitutional Relief)	5
Resisting of an application for Conditional Leave to appeal to the Judicial Committee of the Privy Council (JCPC)	2
Resisting appeals against Judgment of the Intermediate Court to the Supreme Court	19
Resisting a Notice of Appeal (permission to appeal) to the JCPC against a judgment of the Supreme Court	1
Resisting an application for Judicial Review (2 nd Leg)	1
Application to resist the issue of a writ of Subpoena on ICAC to give evidence	1

Table 27

Applications made before the Supreme Court	Number
Applications by way of motion for an order directing the Central Procurement Board to communicate further documents	2

C. JUDICIAL COMMITTEE OF THE PRIVY COUNCIL (JCPC)

The ICAC was awarded a sum of £ 47,531.38 as cost for having successfully resisted an application of Special Leave to appeal against a judgment of the Supreme Court of Mauritius in respect of attorney's costs.

8.0 Case Law

Summaries

A summary of select judgments delivered by the Supreme Court and the Intermediate Court are provided below:

A. SUMMARIES OF SUPREME COURT CASES

Forget P. A. v. The Independent Commission Against Corruption & Ors [2016 SCJ 507] and The Independent Commission Against Corruption & Ors v Forget P.A, IPO The Commissioner of Police & Anor [2016 SCJ 507]

The Court of Civil Appeal addressed the grounds raised in separate appeals lodged by both Plaintiff (Mr Forget) and Defendants (ICAC and Ors) following an interlocutory judgment given by the Supreme Court. The Learned Judge had (i) upheld the plea *in Limine litis* raised on behalf of ICAC to the effect that Plaintiff had failed to give notice of the action in accordance with Section 4 (2) (a) of Public Officer's Protection Act (POPA) and (ii) had overruled the objections to the effect that the action (a) was a claim for constitutional redress and (b) an amendment prayed on the basis of failure to comply with the two years rule under Section 4 of POPA should be granted. The Appellate Court found that the Learned Judge wrongly considered that a corporate body could only be sued in the capacity of "*commettant*" such that it could resort to any defence available to its "*préposé*".

The Court held that a corporate body could be sued in its personal name and in the present instance, since there was no averment to the effect that the ICAC was being sued as "*commettant*", it was clear that it was being sued in its personal name under article 1382 of Code Civil. The Appellate Court also found that the Learned Judge had been right to consider that Plaintiff's action was premised in tort and was not a claim for constitutional redress. The Court further held that the Learned Judge was right to consider that the issue of the time-bar of two years laid in Public Officer's Protection Act should be addressed on merits.

Dabee-Bunjun P v. The Independent Commission Against Corruption (ICAC) [2016 SCJ 64]

This was an application for leave to appeal to the Judicial Committee of the Privy Council against a judgment of the Supreme Court which held that the Learned Deputy Master and Registrar had been wrong in disallowing attorney's fees. The Supreme Court reiterated that costs are due to the winning party for whom the attorney has acted, irrespective of whether or not the latter is in-house. Since costs were not due to the attorney personally, ICAC, as the winning party was entitled to the attorney's fees. Leave to appeal to the Judicial Committee of the Privy Council was refused as the Supreme Court upheld the preliminary objections raised by the ICAC. The Court agreed that since both cases had been referred back to the Master and Registrar for taxation of the attorney's fees, the decision was not final as per the requirements of Section 81(1)(b) or 81(2)(a) of the Constitution which provide clearly that appeal lies only against "final decisions in any civil proceedings".

Ashrafi M M v The State & 2 Ors [2017 SCJ 85]

Following a guilty plea, under 3 counts for the offence of treating of public official in breach of Section 14 of the PoCA, Appellant was found guilty by the Intermediate Court which inflicted a custodial sentence. It was submitted on behalf of the Appellant that a term of imprisonment of 3 months under each count was wrong in principle and manifestly harsh and excessive.

The Respondents argued that the Learned Magistrate had duly considered all the relevant circumstances of the offence and she rightly imposed a custodial sentence, the more so as there is no obligation to consider a community service order.

On appeal however, the Court found that the Learned Magistrate had not taken all the relevant factors into account including the fact that Appellant himself had reported the matter to Respondent No.2. As such, the Learned Magistrate should have considered the appropriateness of suspending the custodial sentence and making a community service order under Section 3 of the Community Service Order Act.

The appeal was therefore allowed and the case remitted to the Learned Magistrate for the latter to proceed in accordance with the procedure set out under Sections 4, 5 and 6 of the Community Service Order Act.

Independent Commission Against Corruption (ICAC) v. Saumtally A.S. [2016 SCJ 47]

The Respondent was prosecuted before the Intermediate Court for the offence of making a payment in cash in excess of 500,000 rupees in breach of Sections 5(1) and 8 of the Financial Intelligence and Anti-Money Laundering Act.

The particulars of the charge were that the Respondent had paid the sum of 753,000 rupees in cash to one Beegoo in refund of a part payment in respect of a sale of shares of the Shah Institute of Technology Co. Ltd.

The only ground raised, on appeal, by the ICAC was that the Learned Magistrate had wrongly interpreted the definition of “payment” and had failed to give a purposive interpretation to the definition of payment under Section 5 of FIAMLA to the transaction effected by the Respondent (then accused).

The Learned Magistrate took the view that since the Respondent was only returning money paid following the cancellation of the deal for the transfer of shares, it did not amount to “payment” within the purview of Section 5(1) of the Act. The Learned Magistrate, in the absence of any definition of “payment” in the Act, had relied upon the dictionary meaning of “payment” as provided in the “Concise Oxford Dictionary, 10th Edition, Revised”.

The Supreme Court found that the Learned Magistrate had erred when she adopted a restrictive view of the definition of “payment”. The Court highlighted that although the starting point in statutory interpretation is the “ordinary linguistic meaning of the words used”, such approach may not always yield the “legal meaning” of the enactment. The Court should seek the legal meaning, that is, the legislator’s intention. Reference was made to Section 5(8) of the Interpretation and General Clauses Act and the principle stated by Lord Radcliffe in **A.G for Canada v Hollett & Carey Ltd [1952] AC 427 at 449**. Accordingly, the legal meaning of the word “payment” must be determined within the context of Section 5(1) of the FIAMLA, while taking into consideration the policy and object of the legislation. It was also important to address the mischief which Parliament intended to repress, as authoritatively laid down in **Beezadhur v the Independent Commission Against Corruption [2014] UKPC 27**.

The Court found that the Respondent had effected a payment in cash in excess of 500,000 rupees in breach of Section 5(1) of the Act when he engaged in a cash transaction by effectively paying back the sum of 753,000 rupees in cash to Beegoo following the cancellation of the deal.

The decision of the Learned Magistrate to dismiss the charge was therefore quashed and the case was remitted to her with a direction to convict the Respondent for the offence charged and to proceed with sentence.

Audit v. State & Anor [2016 SCJ 282]

The Appellant had been convicted and sentenced to pay a fine on all five counts for an offence in breach of Sections 3(1) (b), 6(3) and 8 of the Financial Intelligence and Anti-Money Laundering Act 2002 (FIAMLA).

The Learned Magistrate also ordered the forfeiture of the properties, subject matter of the offences, namely a portion of land to the extent of 423m² comprising of a concrete house situated at St. Antoine, Goodlands; a private car bearing registration No. 379 ZS 03; a private car bearing registration No. 249 ZT 04; a sum of 141,025.53 Rupees at Mauritius Commercial Bank; and a sum of 18, 630.82 Rupees.

Appellant’s husband was an employee of Ivy Leathers Ltd from January 2005 to February 2008. During this period, he took money to the prejudice of his employer and credited it in his bank account as well as in the bank accounts of his wife and his minor son. He also used the money to

purchase several assets including two cars. The Appellant was married under the regime of legal community and was in possession of the assets which in part indirectly represented the proceeds of the larceny committed by her late husband whilst in employment at Ivy Leathers Co. Ltd. The Learned Magistrate found from the evidence that the defence did not challenge the fact that the said company suffered prejudice totalling over 2 million rupees as a result of the Appellant's husband having forged salary sheets to inflate his salary and to credit the bank accounts of the Appellant and her minor son.

Several grounds were raised and argued on appeal. The Supreme Court found that the Learned Magistrate had been right to delete the word "directly" by replacing same with "indirectly" in order to cure the defect in the information so that the offence tallies with the evidence on record pursuant to Section 73 of the District and Intermediate Courts (Criminal Jurisdiction) Act. The Court noted that it had not been disputed by the Appellant that the money, subject matter of the charge, was derived from a crime.

The Court found that there were reasonable grounds for the Appellant to suspect the property *in lite* to be proceeds of larceny. She should have realised that her late husband's income was higher than what he should have been earning in terms of salary. In fact, it was clear that the Appellant was aware of the illicit origin of the money and the transactions effected by her late husband.

The appeal was dismissed with costs. However, in view of the time taken to hear the case, the Court deemed it appropriate to provide under count 1, a fine of Rs.50, 000/- and for counts 2 and 3, a fine of 25,000/- and under counts 4 and 5, a fine of Rs.5, 000/.

The forfeiture order under each count was maintained.

B. SUMMARIES OF INTERMEDIATE COURT CASES

A brief outline of select cases by the Intermediate Court of Mauritius has been included, and mention has been made whenever such case is subject to an appeal.

ICAC v Ng Sui Wa D.C [2017 INT 94]

The accused was charged under Section 7(1) of the PoCA with the offence of '*Public official using his office for gratification*', under 3 counts. The accused travelled on three occasions mainly to France (Count 1), South Africa (Count 2) and India (Count 3) when he was the Chairman of the Trust Fund for Specialised Medical Care.

It was argued by the Prosecution that the purpose for which the accused travelled abroad on the aforesaid three occasions did not fall within the provisions of the Trust Fund for Specialised

Medical Care (TFSMC) Act. It was emphasised that there was no duty on the accused, as Chairman, of the Trust Fund, to go to foreign countries to meet doctors.

The Court relied on the case of **Joomer v The State 2013 SCJ 413** wherein the Supreme Court had set out the elements of the offence, namely (i) the Defendant was a public official, (ii) he made use of his office or position and (iii) he acted for a gratification for himself or another.

The Court found from the evidence on record that the rebate ticket was not restricted to overseas official mission. Furthermore, as Chairman, the accused was entitled to such discount since he travelled on those three occasions with a view to benefit the Cardiac Centre.

The Court noted that accused requested for rebate tickets for his overseas travels only when the trip concerned the Cardiac Centre. This was evidenced by the fact that although he had also travelled on 15 other occasions, while being the Chairman of the Trust Fund, he had however, not made any request for such rebate ticket during the period.

The information was therefore dismissed under all 3 counts.

ICAC v J. D. Chan Waye [2017 INT 229]

The accused was charged under 13 counts with an offence in breach of Sections 16(1) and 83 of the PoCA. It was the case for the Prosecution that the accused, without the consent of his employer, had obtained from a scrap metal contractor, sums of money as gratification, in return for the weighing of lorries loaded with scrap metal. He pleaded not guilty to the charges.

It was submitted on behalf of ICAC, that the issue of gratification has been amply proved since the circumstances show that the parties who have agreed and remitted said sums of money, while there was an understanding that this was an arrangement which could be reached with the accused. It was submitted that they did not know the terms and conditions for the operation of the weighbridge. It was not in dispute that Atics Ltd, the employer, was also the “principal” and had not authorized the accused to seek payment for the weighing of the lorries with load of scrap metal. In fact, the weighbridge was not meant for lorries with a load of scrap metals.

The Court found that it could rely on the evidence of the witnesses who affirmed having remitted money to accused and convicted the accused under 9 counts. However, the Court dismissed the 3 counts against the accused wherein a witness stated that he gave food stuff and not money as averred in the information.

ICAC v S. Soorkea [2016 INT 450]

The accused was charged under 5 counts, for being in possession of property, totalling to an amount of Rs.2, 677,118.30 in her MCB Account. The said sum, in whole, directly represented the proceeds of forgery where she had reasonable grounds for suspecting that the property was derived in whole, directly from forgery in breach of Sections 3(1) (b), 6(3) and 8 of FIAMLA.

It was not in dispute that the money found in accused's bank account had been misappropriated from the funds of her employer, Metalmin Metals and Minerals Ltd (The Company). Accused had caused the money to be transferred to her personal bank account through the use of forged documents. In her out of court statement, the accused admitted that the transfers were made without authorisation of the company and conceded that she falsified these documents. She revealed that she made unauthorized transfers by modifying the name of the beneficiary after verification of Mrs Grobler.

Mrs Grobler, the Financial Comptroller of the Company, testified that the amounts have been debited from the USD account of the Company to that of the accused. Those transactions were not authorised by the Company. Mrs Grobler then stated that the accused was not a client of the Company. The Electronic Transfer Requisition and Invoices were in fact prepared by the accused.

The Court relied on the decision of the Supreme Court in the case of **Antoine v The State 2009 SCJ 328** and found that the offence was committed since the accused was aware of (rather than suspected) the tainted nature of the property. The Court further referred to the case of **D Manraj and Ors v ICAC 2003 SCJ 75** to determine what would amount to reasonable suspicion. The Court found that there was "reasonable suspicion" which was grounded in facts as accused had knowledge that the money transferred to her account at MCB was derived from a crime, the more so that she was involved in commission of the predicate crime.

It was submitted on behalf of the defence that the accused, when she caused the money to be transferred to her personal account, was engaged in the process of misappropriating the funds of Euro CRM. It was highlighted that accused did not even attempt to "sanitise" the proceeds of her crime.

Although the Court agreed that money is laundered when it is concealed, disguised or transferred, the Court also found that possession of the proceeds of the predicate crime also amounts to an offence under the FIAMLA.

The Court held that the prosecution has proved its case beyond reasonable doubt and found the accused guilty as charged in respect of all counts. The matter is presently on appeal.

ICAC v J R Rousseau & Ors [2017 INT 164]

The accused parties were charged in respect of Count 1, Count 2 and Count 3 with having wilfully, unlawfully and criminally made use of their office for a gratification for another person-Island Secure Agency Ltd (ISA) as represented by one Mr Jovani Etienne. The three offences were in breach of Section 7(1) of the PoCA.

The offences occurred in the Island of Rodrigues and pertained to the Award of three contracts for security services to ISA despite the fact that the bids submitted by ISA turned out to be “non-responsive bids”.

Prosecution submitted that circumstances of the case revealed that the Award constituted a gratification within the definition of Section 2(b) (ii) PoCA. ISA should not have been awarded the contract given that it did not satisfy the conditions, under all 3 counts, as ISA did not hold a Police Licence. Moreover, there was an additional condition, under count 1, for the provider of the security services/ISA to have at least two years’ experience in respect of Count 1. In fact, ISA had been incorporated for only 6 months by the time the contract was awarded.

The Court considered the case of **Jhurry v ICAC [2015 SCJ 258]** which sets out the constitutive element of an offence under Section 7(1) PoCA as follows:-

- (1) the person charged is a public official;
- (2) he made use of his office or position as a public official;
- (3) in order to obtain a gratification either for himself or for another person.

The Court also relied on the case of **N.Joomeer v The State [2013 SCJ 413]** which reads as follows:

“...In fact, under this section of the law, it is not material that someone who is using his office or position should have actually obtained the gratification he is looking for. It is enough that he is abusing his office or position for the purpose of a gift, reward or other such advantages but also for an offer or promise, whether conditional or unconditional of such a gift, reward or other advantage.”

The Court noted that the Prosecution did not adduce any direct evidence that the accused parties made an abuse of their position/office during the course of the Tender Exercise to offer gratification/contracts to ISA or that ISA had indeed received such gratification.

The Court therefore took the view that irrespective of the fact that the bids were non-responsive, the Prosecution had not proved the element of gratification. The Court concluded that the *“mere fact that Accused parties ill-advisedly acted on Non Responsive bids is insufficient to infer/construe corrupt practice/motive.”*

The Court agreed with the submissions of the defence that the presumption at Section 7(2) PoCA [supra] would not apply to the case at hand since there is no evidence that the Accused parties had any relationship with Mr Etienne or ISA. Mr Etienne confirmed that he did not know any of the accused parties.

The Court therefore found that the Prosecution has not proved its case beyond reasonable doubt and accordingly dismissed counts 1, 2 and 3 against all the accused parties.

9.0 Disciplinary Actions

In cases where investigations did not disclose any corruption or money laundering offence, the DPP may recommend that the matter be brought to the attention of the relevant body in circumstances to determine whether disciplinary proceedings would be appropriate. For the year under review, the following public bodies were notified to take disciplinary actions as deemed appropriate against certain public officials, namely:

- Ministry of Health and Quality of Life;
- Ministry of Public Infrastructure and Land Transport; and
- University of Mauritius.

10.0 Assignments

A. THE RECOVERED ASSETS FUND COMMITTEE

For the purposes of the Asset Recovery Act 2011, the Recovered Assets Fund Committee has been established under Section 9 of the Finance and Audit Act. It is administered and managed by a Committee which includes, *inter alia*, the Director-General of the ICAC or his representative.

The Committee's mandate includes the management of all recovered assets. The fundings are derived for instance from all moneys obtained from the enforcement of a Recovery Order or a Confiscation Order or from the proceeds of sale of property. The Director may authorise payments in some specific instances as mentioned at Section 7 of the Asset Recovery Act, for example, to compensate victims who suffered losses as a result of an unlawful activity, to satisfy a Compensation Order or to transfer recovered property to a foreign State, among others.

Since October 2016, the Committee- which is usually chaired by the Director of the Financial Intelligence Unit (FIU)- has met on 5 occasions. One such meeting was chaired wholly by the ICAC. Two officers from the Legal Division were assigned to attend and participate in the deliberations of the Committee.

B. ENGAGEMENT ON NATIONAL AND INTERNATIONAL FRONTS

ESAAMLG Mutual Evaluation Report

The Financial Action Task Force (FATF) is the global standard-setter in the fight against money laundering, and the financing of terrorism and proliferation of weapons of mass destruction. Over the past twenty years, the FATF has developed, used and refined rigorous compliance mechanisms to help ensure global compliance with its standards. It assesses compliance through a stringent country evaluation and monitoring process.

The FATF has come up with a new methodology, involving two inter-related components, to assess whether a country is sufficiently compliant with the 2012 FATF Standards and whether its AML/CFT system is working effectively:

- a) The **technical compliance** component will assess whether the necessary laws, regulations or other required measures are in force in the country and whether the supporting AML/CFT institutional framework is in place.
- b) The **effectiveness component** will assess whether the AML/CFT systems are working and the extent to which the country is achieving the defined set of outcomes.

One of the key requirements of the FATF recommendations is for countries to identify, assess and understand the money laundering (ML) and terrorist financing (TF) risks that they are exposed to. It is only when these risks are properly understood that countries will be able to effectively implement anti-money laundering and counter terrorist financing measures to mitigate those risks. This risk-based approach is central to the effective implementation of the FATF standards and also applies to financial institutions and designated non-financial businesses and professions.

In this context, Mauritius is presently undergoing:

- a) A National Risk Assessment (NRA) with a view to identify and assess its ML and TF risks. Same is being co-ordinated by the National Committee set up under the FIAMLA. The Assessment is being carried out with the support and assistance of the World Bank through the use of a tool box. A committee involving various stakeholders at national level is being chaired by the ICAC to assess the extent to which Mauritius is vulnerable to risks. A preliminary analysis of information, data and statistics revealed that in the majority of cases of money laundering, the illicit proceeds of crime are derived from drug related offences which are subsequently laundered through the gambling sector.
- b) A Mutual Evaluation (ME), is an assessment of a Member Country's compliance with the FATF standards. The ME is being carried out by the Eastern and Southern African Anti-Money Laundering Group (ESAAMLG) which is a FATF-Style Regional Body. The first stage of the ME, which involved the technical assessment, took place early this

year. In June 2017, ESAAMLG's Assessors were in Mauritius in relation to the second stage of the ME, for the on-site visit. The Assessors had meetings with various stakeholders with a view to identify to what extent Mauritius is effective in combatting ML and TF. The Investigation and the Legal Divisions of the ICAC had 3 working sessions with the Assessors in the course of which particulars and statistics were provided. The Mutual Evaluation Report is due to be finalised in the year 2018.

Investigators and officers of the Legal Division of the ICAC attended a Pre-Mutual Evaluation Training Workshop held between the Secretariat of the ESAAMLG and assessed countries. Instructions received during the said training sessions were shared with officers of the Mauritius Police Force and the Mauritius Revenue Authority. Explanations were provided about the importance and purpose of the ME in meetings held at the ICAC.

11.0 Challenges Ahead

With the new projects that are under way and expected to ensure greater effectiveness in the ICAC's operations and service delivery, together with the findings of the Systems Review, the LD is called upon to assume greater responsibility in terms of the multiple new assignments that derive from those new developments. While the three new projects mentioned above will bring greater synergy in the organisation's operations, they are expected to provide greater impetus for the betterment of the Legal Division. An introspection is, therefore, needed at the level of the LD to re-invent itself.

This introspection should focus on the shortcomings of the LD and how to make use of the available new projects to address those shortcomings. For example, the need to reinforce management of the LD is becoming a priority which has significant implications for the LD to fulfil its functions. In other words, the LD is called upon to reinvent itself. A few examples will help highlight the above.

This re-invention of the LD should be able to address issues that are crucial for enhancing the LD's performance. The completion of an assignment such as tendering legal advice should, as far as possible, be able to provide a new dynamism to the LD in as much as this will allow for better service in a timely manner. As the new management works towards ensuring completion of an investigation, depending on other factors and within a reasonable timeframe, so should the LD be able to follow in the same direction by ensuring timely completion of legal advice on specific investigations or other issues. It is for this reason that the LD has to be able to develop a proper time management system that enables it to move those projects forward in a manner that meets the ultimate objective of ensuring greater efficiency within the Division.

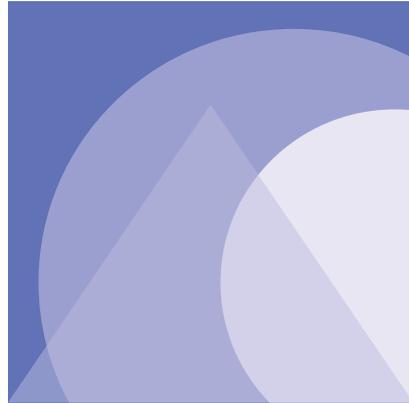
Next, the need to ensure greater efficiency depends on a strong management which will lead the way forward for the LD as well as the entire organisation. With the new system being put in place based on the three projects, management will play an important role in ensuring greater efficiencies

and synergies in the implementation of the projects within the LD as well as the manner in which they relate to other Divisions. It is for this reason that the LD management needs to be reinforced and energized in order to generate greater effectiveness within and across Divisions. Furthermore, with the changes taking place within the organisation, the LD will have to start working on innovative ideas that will add value to the LD. For example, the need to ensure a system that is geared towards more prosecution-oriented investigations might require some thinking on how the LD can be called upon to provide focused legal service to any investigation from scratch to end. This is an area that requires more study in respect of its legal implications as well as practical modalities.

To sum up, a re-engineering of the Legal Division can only be achieved through emphasis, amongst others, on:-

- (i) enhancing the structuring of managerial and operational responsibilities. This involves, amongst others, the improvement of reporting lines for proper supervision, accountability and transparency;
- (ii) the recruitment of officers to set up and upkeep a research database, befitting a specialist agency. The ongoing project to review the anti-corruption legislation and the AML/CFT framework has brought to light the need to comprehensively address issues such as the independence of anti-corruption agency, the desirability of an anti-corruption tribunal;
- (iii) continuous training needs for new recruits in terms of core functions of tendering advice and conducting prosecution;
- (iv) continuous training needs for senior officers who are increasingly called upon to shoulder managerial responsibilities as well as developing leadership skills;
- (v) a strategy to eliminate backlog cases; and
- (vi) clear processes when interacting with other institutions and bodies.





ICAC

INDEPENDENT COMMISSION AGAINST CORRUPTION

Annual Report 2016 - 2017

**Corporate Services
Division**



6. Corporate Services Division

1.0 Introduction

Human Resources

The ICAC believes that its personnel are the most valuable assets of the organisation. It has as objective to create a sound environment to work, where people are valued, respected, engaged, and thriving, whilst demonstrating the core values such as Integrity, Transparency, Ethical Behaviour, Teamwork, Professionalism and Compliance with Rules.

As at 30 June 2017, the total staffing at the ICAC stood at 163, with a mix of contractual and permanent staff. By the end of the period under review, there were 18 officers on contract, 125 on the Permanent and Pensionable Establishment (PPE) and 20 officers from the Police Force by virtue of Section 24 (5) of PoCA. The total personnel strength at the end of the period under review was 143 excluding staff from the Police Force.

The movement of employees for the period 2015 and 2016/2017 is provided below:

Table 28

Division	Dec 2015	Jun 2017
Corruption Investigation Division (CID)	81	69
Corruption Prevention and Education Division (CPED)	29	27
Legal Division (LD)	6	9
Corporate Services Division (CSD)	42	38
Total	158	143

2.0 Staff Turnover

The Commission constantly ensures that staff turnover remains as low as possible and that a high staff retention rate is maintained through the formulation and implementation of appropriate employment policies and proper conditions of service and pay structure.

The table below demonstrates staff turnover in each Division:

Table 29

Division	Staff Turnover	
	Year 2015	Jan 2016 - Jun 2017
Corruption Investigation Division (CID)	1	12
Corruption Prevention and Education Division (CPED)	1	2
Legal Division (LD)	Nil	2
Corporate Services Division (CSD)	3	4
Total	5	20

3.0 Recruitment

For the period under review, the following recruitment was carried out to reinforce the Legal Division and the Corporate Services Division.

Table 30

Division	Number of Recruits	
	Year 2015	Jan 2016 - Jun 2017
Corruption Investigation Division (CID)	Nil	Nil
Corruption Prevention and Education Division (CPED)	Nil	Nil
Legal Division (LD)	Nil	5
Corporate Services Division (CSD)	Nil	1
Total	Nil	6

In view of the proposed setting of the Financial Crime Commission by the Government, no recruitment exercise was carried out as regard to the Corruption Investigation Division and the Corruption Prevention and Education Division.

4.0 HR Projects

As indicated at Chapter 4 under the caption New Challenges and Reforming at ICAC, in the development initiatives, the design and implementation of the new Human Resource Management Information System (HRMIS), new Performance Management System (PMS) along with a new HR manual and the computerisation of the services of the HR Section are underway.

5.0 Training and Capacity Building

The ICAC is aware that it must have the best talent to succeed. Along with the need to hire, develop, and retain talented people, the organisation is conscious that it must manage talent as a critical resource to achieve the best possible results. To this effect, the ICAC embraces a multi-fold approach for the conduct of its training programs.

Since its inception, the ICAC has been very active at the regional and international levels. It has regularly promoted co-operation with a number of countries, international organisations and associations with the aim of sharing experience and knowledge, and developing capacity. Efficient and effective achievement of organisational outcomes depends on the capacity of staff. Accordingly, members of staff are provided with appropriate capacity building opportunities. The ICAC encourages staff, through participation in trainings, seminars, workshops, conferences and symposia, to:

- update their knowledge;
- develop their skills;
- acquire new competencies;
- broaden their experience; and
- promote the transfer of knowledge.

For the period under review, the ICAC has embraced a multi-fold approach for the conduct of its training programs, namely:

In House	By: (i) Internal resource persons (ii) External resource persons (iii) Webinars (iv) Online Simulation Course
Local	By: External Resource Organisations
Overseas	Workshops / Conferences / Training Programs / Exchange Programs / Symposia

Summary of Training Sessions over 2016-2017:

Table 31

Training Summary		
	2015	Jan 2016 - Jun 2017
In land	10	22
Overseas	19	25

Detailed training attended by staffs as per the Divisions are as follows:

Table 32

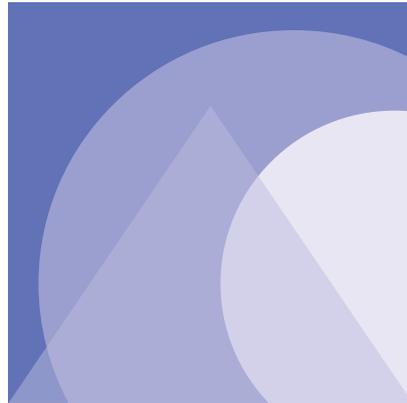
OVERSEAS COURSES				
YEAR 2016				
1.	CID	Malaysia	Basic Intelligence Based Investigation Course	09 to 13 May 2016
2.	CID	Malaysia	Corruption Risk Management Workshop	16 to 20 May 2016
3.	LEGAL	Lusaka	Law Enforcement Agencies Workshop	16 to 19 May 2016
4.	LEGAL	Zimbabwe -Victoria Falls	33 rd ESAAMLG Meeting	28 Aug to 02 Sep 2016
5.	CPED	Vienna	Focal Point & Multi Stakeholders Workshop	19 to 22 Sept 2016
6.	CPED	Vienna	UNODC: 7 th Meeting of Open ended Intergovernmental Working Group on Prevention of Corruption	22 to 24 August 2016
7.	CID	Gaborone/Botswana	2 nd Phase of Leadership and MGT Course (IACA)	02 to 09 Sep 2016
8.	LEGAL	Abidjan, Cote D'Ivoire	Workshop on "Fighting Corruption and Tackling Illicit Financial Flows from Africa"	27-28 Oct 2016
	CID			
9.	CID	Botswana	Financial Investigative techniques -ILEA	17 to 21 Oct 2016
10.		Botswana	Courtesy Visit to Directorate on Corruption and Economic Crime (DCED)	24-Oct-16
11.	CID	Uganda	Anti-Corruption Training EAAACA and SAFAC Member	17 to 21 Oct 2016
12.	CID	Botswana	Managing Exhibits and Proceeds of Serious Crime	28 Nov to 02 Dec 2016

OVERSEAS COURSES				
YEAR 2016				
13.	CID	Uganda	International Anti-Corruption Academy	02 to 09 Sept 2016
14.	CPED	Botswana	3 rd Phase of Professional Ethics and Integrity Course	28 Aug to 02 Sep 2016
15.	LEGAL	Zambia	COMESA -Workshop on Law Enforcement Agencies & Money Laundering & Terrorism Financing	16 May to 22 May 2016
YEAR 2017				
1.	CID	Gaborone, Botswana	Managing Exhibits and Proceeds of Crime Course (2 nd Module) CAACC	13 – 17 March 2017
2.	CPED	Vienna	Expert Group Meeting – UNODC Guide for Model United Nations	27-28 March 2017
3.	LEGAL	Arusha - Tanzania	ESAAMLG -33 rd Task Force of Senior Officials Meeting	02 – 07 April 2017
4.	LEGAL	Arusha - Tanzania	ESAAMLG-Refresher workshop – round of mutual evaluation	08-Apr-17
5.	CID	Gaborone, Botswana	International Law Enforcement Academy (ILEA) - Law Enforcement & Leadership Development	24 April – 02 June 2017
6.	CID	Seychelles	COMESA: Regional Training in Financial Investigations and Asset Recovery	24 April – 28 April 2017
7.	Board Member/CID	Hong Kong	ICAC International Seminar on Financial Investigation	09 - 10 May 2017
8.	CID	Malawi	Commonwealth Secretariat-7 th Commonwealth Review Meeting of Heads of Anti-Corruption Agencies	29 May to 02 June 2017
	LEGAL			

YEAR 2017				
9.	CPED	Uganda	CIPE Training of Trainers Course on Integrity and Anti-Corruption Compliance	29-31 May 2017
10.	LEGAL	Tanzania	Southern African Development Community (SADC) Anti-Corruption Committee meeting	12 to 13 June 2017
INLAND COURSE				
YEAR 2016				
1.	CPED	Half day workshop – Best Practice Guidance for Audit Committees – Risk Management and Internal Control Systems		05 May 16
2.	CID	Forensic Workshop for Financial Institutions		11 Apr 16
3.	CID	Police Training School Glacy Project - Council of Europe		28 - 30 June 2016
4.	LEGAL/CID/ CSD/CPED	Fire Warden Training - In House Training by Mr Moorghen		In house 17/06/2016
5.	LEGAL/CID/ CSD/CPED	In House Training by EMS Consulting		In house 29 June - 13 July 2016
6.	CID	CyberCrime and Forensic Auditing		08 - 09 August 2016
7.	LEGAL	SIDS Conference		02-08-16
8.	LEGAL	ESAAMLG Pre-mutual Evaluation Workshop		17 & 18 Aug 2016
9.	LEGAL	Workshop on Integrity with Court Officers at IJLS		17 & 18 Aug 2016
10.	LEGAL	FIU - Recover Assets Fund Committee Meeting		21 October 16
11.	LEGAL	Min of Cooperatives Understanding Money Laundering Offences to Credit Union		14 Dec 2016

YEAR 2017			
1.	ICAC officers	Liaison Officers Workshop organised by the Commonwealth Africa Anti-Corruption Centre	February 2017
2.	CID	Mr. T. Bonneau, Professor at the Paris II University Pantheon, Assas, France delivered a talk on the essentials of the European Anti-Money laundering Legislation	March 2017
3.	CPED	Mauritius Management Association Sustainability and Integrated Reporting – Strategic Alignment of Reporting Systems for Excellence in Performance	22-23 March 2017
	CSD		
4.	CID	The Mauritius Police Force also conducted a training on Police and Criminal Evidence for ICAC Investigators in-house.	April 2017
5.	CID	Mauritius Police Interpol -Training in Mauritius on Maritime piracy, money laundering, counter terrorism financing	22-26 May 2017
6.	CID	Ministry of Rodrigues -Workshop on National Drug and Control Master Plan	31 – 02 June 2017
7.	CID/CSD	Keynes Training Blockchain Technology, De Risking and Money Laundering in the financial sector - (banks and non banks)	05 – 06 June 2017
8.	CPED	Mauritius Board of Directors Understanding the New Code of Corporate Governance – Principle 1- 4	22-Jun-17
9.	LEGAL	Empowerment Session for the Gambling Regulatory Authority	28 June 2017
10.	CID	World Bank’s International Corruption Hunters Alliance training - Online Simulation Course	World Bank 05-15 June 2017
11.	CID & CPED	Webinars and Online Courses Two webinars conducted by the International Association for Prosecutors, Global Prosecutors E-crime Network (GPEN) on ‘UNODC’s Global Programme on Cybercrime: Investigating dark net and crypto currencies around the world’ and ‘The Brazilian experience obtaining internet evidence’. The webinars proved to be an enriching experience.	2016-2017





ICAC

INDEPENDENT COMMISSION AGAINST CORRUPTION

Annual Report 2016 - 2017

**Corporate Governance
Report**



CORPORATE GOVERNANCE REPORT

Statement of Corporate Governance

The Board, Management and Staff of the Independent Commission against Corruption fully support and are committed to the principles of integrity, transparency and professionalism as recommended by the Code of Corporate Governance. The ICAC strives to ensure that all the activities of the Commission are conducted in such a way as to satisfy the characteristics of good Corporate Governance namely: discipline, transparency, independence, accountability, responsibility and fairness. The Prevention of Corruption Act 2002 (POCA) as subsequently amended provides that the Commission shall act independently, impartially, fairly and in the public interest. The Vision, Mission Statement and core values have been framed in line with these guiding principles and the objectives of the ICAC as defined by the PoCA.

Board

The Commission is administered and managed by a Board which consists of a Chairperson and two other members. The Chairperson of the Board is the Director General of the Commission. The POCA provides that the Director General shall be appointed by the Prime Minister in consultation with the Leader of Opposition. The terms and conditions of his appointment are determined by the Prime Minister.

The PoCA further provides that the Director General shall be a person who -

- a. has served as a Judge of the Supreme Court;
- b. has served as a Magistrate in Mauritius for not less than 10 years;
- c. is, or has been, a practising barrister or law officer for not less than 10 years;
- d. for an aggregate period of not less than 10 years, has served as a Magistrate in Mauritius and been either a practicing barrister or a law officer, or both a practicing barrister and a law officer; or
- e. has served in an anti-corruption agency in another country at an acceptable level of seniority.

The Board members, other than the Director General, are appointed by the Prime Minister and are persons having sufficient knowledge and experience in the field of law, banking, accountancy, finance, financial services, economics or fraud detection.

Responsibilities of the Board

In accordance with the POCA, as subsequently amended, the Board has all the powers necessary for managing, directing and supervising the management of the business and affairs of the Commission. The Board is ultimately responsible for the affairs of the Commission. It is also responsible for continually reviewing the activities, practices and trends of the Commission so that these are in conformity with legal and regulatory requirements and with the principles of good governance. The Board retains full and effective control over the Commission, delegating the day-to-day running and operational issues to the Operational Directors and their management team.

Board Meetings

The PoCA makes the followings provisions for Board Meetings.

- a. The Board shall meet at least once a month.

- b. Every meeting shall be convened by the Director-General.
- c. The Director-General shall chair every meeting of the Board.
- d. Where the Director-General does not attend a meeting of the Board, he shall designate one of the Directors of the Divisions referred to in section 28 to chair the meeting.
- e. All matters shall be decided by majority of the votes and Chairperson of the meeting shall have a second and casting vote.

The number of meetings held and the total number of decisions taken for the eighteen months period ending 30 June 2017 are given in Table 1.

Table 1

Divisions	No. of Meetings		No. of Decisions	
	January to December 2016	January to June 2017	January to December 2016	January to June 2017
Corporate Services Division & Corruption Prevention and Education Division	58	24	386	196
Corruption Investigation Division	141	53	3040	1751
Total	199	77	3426	1947

Management’s Responsibilities

Management is responsible for the preparation and fair presentation of the Commission’s financial statements in accordance with the International Public Sector Accounting Standards and in compliance with the POCA as subsequently amended. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

External Auditors’ Responsibilities

The external auditor (i.e. the Director of Audit, National Audit Office) is responsible for reporting on whether the financial statements are fairly presented

The Director of Audit reports that:

- (i) adequate accounting records and an effective system of internal controls have been maintained;
- (ii) appropriate accounting policies supported by reasonable and prudent judgements and estimates have been used consistently; and
- (iii) applicable accounting standards have been adhered to.

Recruitment and Remuneration Philosophy

The Commission employs such officers it considers necessary to discharge its functions on such terms and conditions as it thinks fit.

The Commission does not select a person for employment unless it:

- (a) has advertised its intention to do so in the Government Gazette and in at least 3 daily newspapers having a wide circulation in Mauritius;
- (b) has considered all applications received;
- (c) has interviewed the best candidates; and
- (d) is satisfied that, on the basis of qualifications, experience and merit, the candidate who has been selected is of a standard which qualifies him to be appointed as an officer in the grade in which he has been selected.

The Board entrusts an independent professional the responsibility of reviewing the pay and grading structures and conditions of employment of its staff. The exercise is henceforth carried out every five years and pays regard, inter alia, to pay relativities in line with market realities, whilst considering the specificities of the ICAC. These salaries, wages, allowances and conditions of employment of officers are approved by the Parliamentary Committee.

Disclosure of interest by Board Member

The POCA requires that any member of the Board who has a direct or indirect interest in a matter being considered or about to be considered by the Board to forthwith,

or

as soon as is practicable after the relevant facts have come to his knowledge, disclose in writing the nature of his/her interest to the Board. Further the Board member shall not be present during any deliberation of the Board with respect to the matter and take part in any decision of the Board with respect to that matter.

Accountability

The ICAC is a corporate body and operates within well-defined regulatory frameworks. Board is well aware of these legislations and is alert to compliance with the legal requirements. Some of these legislations are indicated below.

Statutory Bodies (Finance and Audit) Act 1972.

The Act sets out the mandatory requirement to submit the financial statements, Annual Report and the Performance Report to the relevant authorities within specific time deadlines. The Board ensures that these requirements are complied with.

Statutory Bodies Pension Funds Act, 1978

A Pension Fund has been established in accordance with the provisions of this Act. The Fund is administered by the State Insurance Company of Mauritius, a company incorporated and registered under the Companies Act 1984. The ICAC makes contributions to the Fund in respect of persons in the permanent and full time employment of the ICAC until they cease to be employed.

Employment Rights Act, 2008

The Act emphasizes issues such as discrimination at work with regard to age, race, colour, caste, creed, sex, sexual orientation, HIV status, religion, political opinion, place of origin, national extraction, or social origin. The ICAC is an equal opportunity employer and does not make any discrimination among its employees or in the recruitment of its employees.

Health and Safety Act

The ICAC has developed and implemented safety, health and environment policies and practices to comply with existing legislative and regulatory frameworks. The new office in Redit has an environment friendly and conducive working place.

Integrated Sustainability Reporting***A Safe Workplace***

The ICAC is fully committed to do everything practicable to protect the safety, health and welfare of all its employees, visitors and any other persons whose health and safety may be affected by its business.

The Commission strives to ensure a risk-free and healthy working environment through the provision and maintenance of a safe workplace and system of work through appropriate information, instruction, training and supervision and effective communication. As part of this philosophy, the Commission employs a Health and Safety Officer who inter alias;

- (a) provides advice on the content and scope of the Commission's Health and Safety strategy, policy and plan;
- (b) carries out regular Safety and Health Audits to identify risks to safety and health; and
- (c) enquires into complaints made by employees and occupational accidents and recommends health and safety measures to be implemented.

Team Bonding and Staff Involvement

For a team to perform as a whole, it needs a common vision and thought. A team that consists of people from diverse backgrounds will also have conflicting ideas and opinions. This is why, strengthening the bond between team members is very important to achieve a common goal. The Commission reckons the use of such team-bonding activities as essential to bring this feeling of oneness.

Ethics

The Code of Ethics forms part of the Terms and Conditions of Employment. The ICAC has defined a Code of Ethics for its employees to promote ethical values such as professionalism, confidentiality, integrity and impartiality. The nature of operations of the ICAC requires that all employees abide by the highest standards of these ethical values.

Risk Management

As part of its risk management policies, the Board regularly reviews the potential risks, from both internal and external sources to which the ICAC is exposed. The Board is of the opinion that there are presently no material risks that may adversely affect the operation of the ICAC. Other risks exposures have been addressed as follows:

Physical

ICAC operates within an environment where threat to personal security is a serious issue. This is addressed by the 24 hour police presence, a surveillance contract and physical barriers such as access controls at different levels which bar out any unwanted security breaches.

Further, the building, assets, employees and public who come to the ICAC are covered by various insurance policies.

Financial

Financial risks are minimal at the ICAC. The Ministry of Finance and Economic Development (MOFED) provides revenue and capital grants to the ICAC to meet its expenditure after the ICAC submits its estimates to the MOFED. Monthly reports are submitted in the form of Request for Release of Funds to the MOFED to ensure that funds are used as per approved budget.

Operational Risks

Operational risks are monitored through well-established policies and procedures, the regulatory and procedural frameworks and the Code of Conduct and Ethics. For example, the ICAC is exempted by regulation from the Public Procurement Act 2006. However, the ICAC Procurement Manual covers the main issues of the Act and the Board ensures strict abidance to the requirements of the manual.

Information Security

All employees of the ICAC are required to sign the Oath of Secrecy under the POCA. This requires the employee to make a solemn affirmation that he/she will deal with and regard all documents and information relating to the operations of the Commission to which he/she has access as secret and confidential and refrain from disclosing any such documents and information to any unauthorized person.

Further, the ICAC has a well-established security and data protection architecture comprising of protection under the provisions of existing legislation, measures approved by the Board, environmental and security measures and ongoing monitoring for audit trail purposes.

Reputational

Breach of confidentiality is an omnipresent risk given the sensitive nature of the activities of the ICAC. The POCA makes extensive provisions to minimize such risks. These provisions are detailed at Para 81 of section IX.

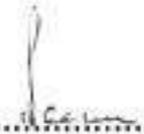
1. Every member of the Board and every officer shall take the oath specified in the Second Schedule.
2. No member of the Board or officer shall, except in accordance with this Act, or as otherwise authorised by law-
 - a. divulge any information obtained in the exercise of a power, or in the performance of a duty, under this Act;*
 - b. divulge the source of such information or the identity of any informer or the maker, writer or issuer of a report given to the Director of the Corruption Investigation Division.*
3. Every Member of the Board and every officer shall maintain confidentiality and secrecy of any matter, document, report and other information relating to the administration of this Act that becomes known to him, or comes in his possession or under his control.

Additionally as per section 25 of the POCA, every member of the Board and officers are required to deposit with the Parliamentary Committee a declaration of his assets and liabilities in relation to

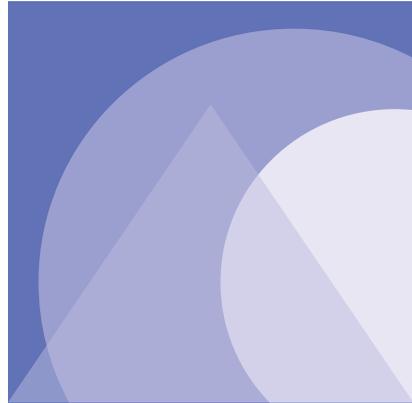
himself, his spouse, children and grandchildren in the form specified in the First Schedule upon appointment and upon the termination of his appointment.

Corporate Governance Assurance

The Board continuously reviews the implications of corporate governance best practices and is of the opinion that the Commission complies with the requirements of the Code of Corporate Governance in all material aspects.


.....
Mr N. Beekarry
Director-General
.....
Miss S. B. Jhungeer
Board Member
.....
Mr N. Peerun
Board Member

28 December 2017



ICAC

INDEPENDENT COMMISSION AGAINST CORRUPTION

Annual Report 2016 - 2017

**Report of the
Director of Audit**



**REPORT OF THE
DIRECTOR OF AUDIT**

**On the Financial Statements
of the Independent Commission Against Corruption
for the 18-month period ended 30 June 2017**

NATIONAL AUDIT OFFICE



NATIONAL AUDIT OFFICE

REPORT OF THE DIRECTOR OF AUDIT TO THE BOARD OF THE INDEPENDENT COMMISSION AGAINST CORRUPTION

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of Independent Commission Against Corruption, which comprise the statement of financial position as of 30 June 2017, the statement of financial performance, the cash flow statement and the statement of comparison of budget and actual amounts for the period then ended, and a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements give a true and fair view of the financial position of the Independent Commission Against Corruption as at 30 June 2017, and of its financial performance and its cash flows for the period then ended in accordance with International Public Sector Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Independent Commission Against Corruption in accordance with the ethical requirements that are relevant to my audit of the financial statements in Mauritius, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have determined that there was nothing to report in this regard.

Other Information

The directors are responsible for the other information. The other information comprises the information in the annual report of the Independent Commission Against Corruption for the 18-month period ended 30 June 2017, but does not include the financial statements and my auditor's report thereon.

My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of Board

The Board is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the board is responsible for assessing the Independent Commission Against Corruption's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it has decided that the Independent Commission Against Corruption will cease its operations, or has no realistic alternative but to do so.

The board is responsible for overseeing the Independent Commission Against Corruption's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Independent Commission Against Corruption's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by directors.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Independent Commission Against Corruption's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Independent Commission Against Corruption to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

Board's Responsibility

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the laws and authorities which govern them.

Auditor's Responsibility

In addition to the responsibility to express an opinion on the financial statements described above, my responsibility includes expressing an opinion on whether the activities, financial transactions and information reflected in the financial statements are, in all material respects, in compliance with the laws and authorities which govern them.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

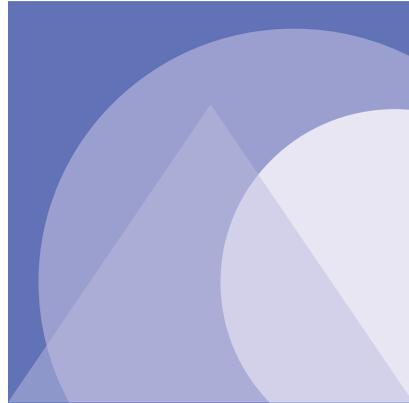
Prevention and Corruption Act

In my opinion, in all material respects, the activities, financial statements and information reflected in the financial statements are in compliance with the Prevention and Corruption Act.



K.C.TSE YUET CHEONG (MRS)
Director of Audit
National Audit Office
Level 14
Air Mauritius Centre
PORT-LOUIS

29 December 2017



ICAC

INDEPENDENT COMMISSION AGAINST CORRUPTION

Annual Report 2016 - 2017

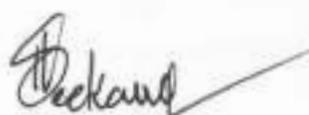
**Audited
Financial
Statements**

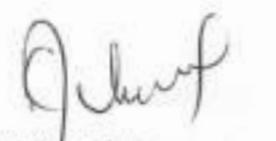


INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

STATEMENT OF FINANCIAL PERFORMANCE FOR THE EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

	Notes	Eighteen Months Ended 30 June 2017		Year Ended 2015	
		Rs	Rs	Rs	Rs
Revenue					
Revenue from Non Exchange Transactions	15		<u>285,941,770</u>		<u>210,297,378</u>
Expenses					
Staff Costs	16	233,667,308		148,903,741	
Other operating costs	17	4,732,063		4,199,155	
Administrative expenses	18	27,350,200		33,317,918	
Depreciation and Amortisation	7	21,302,721		13,055,659	
Finance Costs		35,647		12,961	
Total Expenses			<u>287,087,939</u>		<u>199,489,434</u>
Deficit for the period			<u>(1,146,169)</u>		<u>10,807,944</u>


 Mr. N. Beekary
 Director General


 Mr. K. Mohun
 Acting Secretary to the Commission

The Amended Financial Statements were approved by the Board on 28 December 2017

The notes on pages 6 to 24 form an integral part of the Accounts

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2017

	Notes	Eighteen Months Ended 30 June 2017		Year Ended 2015	
		Rs	Rs	Rs	Rs
ASSETS					
Current Assets					
Cash and Cash Equivalents	3	4,500,218		15,496,007	
Accounts Receivables	4	10,671,253		909,942	
Debtors for Motor Car Advance	11	2,618,940		2,983,725	
Inventories	5	913,636		1,106,534	
			18,704,047		20,496,208
Non-Current Assets					
Property, Plant and Equipment	6	289,414,009		294,307,043	
Intangible Assets	7	2,740,040		-	
Debtors for Motor Car Advance	11	8,196,896		10,770,740	
Retirement Benefit Asset	12	5,842,137		6,145,413	
			306,193,082		311,223,196
Total Assets			324,897,129		331,719,404
LIABILITIES					
Current Liabilities					
Accounts Payables	8	4,033,012		12,263,438	
Creditors for Motor Car Advance	11	2,618,940		2,983,725	
Employee Benefits	9	3,000,000		4,742,889	
			9,651,952		19,990,052
Non- Current Liabilities					
Employee Benefits	10	52,518,204		44,814,902	
Creditors for Motor Car Advance	11	8,196,896		10,770,740	
			60,715,100		55,585,642
Total Liabilities			70,367,052		75,575,694
Net Assets/Equity			254,530,076		256,143,710
General Fund	13	251,278,111		252,891,745	
Revaluation Reserve	14	3,251,965		3,251,965	
Total Net Assets/Equity			254,530,076		256,143,710

The notes on pages 6 to 24 form an integral part of the accounts.

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

STATEMENT OF CHANGE IN EQUITY FOR THE EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

	General Fund Rs	Revaluation Reserve Rs	Total Rs
Balance at 31 December 2015	252,891,745	3,251,965	256,143,710
Changes in Net Assets/Equity for 2015			
Net Revenue Recognised directly Net Assets			
Deficit for the Period	(1,146,169)	-	(1,146,169)
PYA for NPS Debtors written off	(373,624)	-	(373,624)
Interests not accounted by SICOM	(27,441)	-	(27,441)
UNDP Funds	(66,400)	-	(66,400)
Total Recognised Revenue and Expense for the period	251,278,111	3,251,965	254,530,076

STATEMENT OF CHANGE IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2015

	General Fund Rs	Revaluation Reserve Rs	Total Rs
Balance at 31 December 2014	242,058,126	3,367,790	245,425,916
Changes in Net Assets/Equity for 2015			
Revaluation Reserve	115,825	(115,825)	-
Net Revenue Recognised directly Net Assets			
Surplus for the Period	10,807,944	-	10,807,944
UNDP Funds	(90,150)	-	(90,150)
Total Recognised Revenue and Expense for the period	252,891,745	3,251,965	256,143,710

The notes on pages 6 to 24 form an integral part of the Account

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

CASH FLOW STATEMENT FOR THE EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

	Eighteen Months Ended 30 June 2017	Year Ended 2015
	Rs	Rs
<i>Cash Flows from Operating Activities</i>		
Surplus/(Deficit) for the Year	(1,146,169)	10,807,944
UNDP Funds	(66,400)	(90,150)
Interest received	-	(255,342)
Increase in Employees Benefits	5,960,413	4,100,631
Depreciation Charge	21,302,721	13,055,659
Assets Written Off	-	1,537,196
Loss on Disposal of Vehicles	-	3,990,700
Retirement Benefit Asset	275,835	189,579
(Increase)/Decrease in Account Receivables	(10,134,935)	(2,696,569)
(Increase)Decrease in Inventories	192,899	167,162
Increase/(Decrease) in Account Payables	(8,230,426)	2,439,408
<i>Net Cash from Operating activities</i>	8,153,938	33,246,218
<i>Cash Flows from Investing Activities</i>		
Purchase of Property, Plant and Equipment	(19,149,727)	(28,205,093)
Interest received	-	255,342
<i>Net Cash used in Investing Activities</i>	(19,149,727)	(27,949,751)
<i>Net Increase in Cash and Cash Equivalents</i>	(10,995,789)	5,296,467
Cash and Cash Equivalents as at beginning of year	15,496,007	10,199,540
Cash and Cash Equivalents as at end of year	4,500,218	15,496,007

The notes on pages 6 to 22 form an integral part of the Account.

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

STATEMENT OF COMPARISON BUDGETED / ACTUAL AMOUNTS FOR THE EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

	Budgeted Amount			
	Original Budget 2016/17	Final Budget 2016/17	Actual Amounts On Comparable Basis	Difference Final Budget and Actual
	Rs	Rs	Rs	Rs
RECEIPTS				
Government Grant	301,000,000	291,500,000	267,000,000	24,500,000
Capital Grants	25,388,971	34,888,971	18,500,000	16,388,971
Total Receipts	326,388,971	326,388,971	285,500,000	40,888,971
PAYMENTS				
Wages, Salaries and Employee Benefits	253,220,000	243,862,000	227,836,907	16,025,093
Administrative Costs	35,470,000	34,376,000	27,953,543	6,422,457
Operating Costs	7,910,000	8,545,000	4,852,507	3,692,493
Office Equipment, Furniture and IT	4,400,000	4,717,000	4,393,378	323,622
Capital Projects	25,388,971	34,888,971	31,394,164	3,494,807
Total Payments	326,388,971	326,388,971	296,430,499	29,958,472
Net Receipts /(Payments)	-	-	(10,930,499)	-

Budgeted figures for the eighteen months period were reckoned on a six months proportionate basis of the 2015/16 budget and 12 months for the 2016/17 budget.

The positive variance of 6.57 per cent on the item Wages, Salaries and Employee Benefits arose mainly from posts where the contracts of the incumbents ended and were subsequently not renewed.

The final capital amount budgeted for building and computerisation for the year was Rs 34.88 M. However, only an amount of Rs 31.4 M was actually expensed. This includes release of retention money on construction of building. The retention money paid was drawn from capital funds brought forward. The Capital Projects for computerisation were still ongoing, hence accounting for the outstanding balance as at the year end.

The notes on pages 6 to 24 form an integral part of the Accounts.

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

1.0 General Information - Legal Form and Objectives

The ICAC is a body corporate established under Section 19 of the Prevention of Corruption Act (POCA) 2002, as subsequently amended.

The Commission has the mandate, amongst others, to

- (a) educate the public against corruption
- (b) enlist and foster public support against corruption
- (c) receive and consider any allegation that a corruption offence has been committed
- (d) detect or investigate any act of corruption
- (e) advise and assist any public body on ways and means in which acts of corruption may be eliminated.
- (f) detect and investigate any matter that may involve the laundering of money or suspicious transaction that is referred to it by the Financial Intelligence Unit (FIU)
- (g) take such measures as may be necessary to counteract money-laundering in consultation with the FIU.

2.0 Statement of Compliance and Basis of preparation

The financial statements have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) issued by the International Federation of Accountants (IFAC) under the historical cost convention. The financial statements for the current period have been prepared for the 18 months period ended 30 June 2017

2.1 Standards issued but not yet effective

At the date of authorisation of the financial statements, the following IPSAS were in issue but effective as from January 2017.

IPSAS 33 – First –time adoption of Accrual Basis IPSASs.

IPSAS 34 – Separate Financial Statements.

IPSAS 35 – Consolidated Financial Statements.

IPSAS 36 – Investments in Associates and Joint Ventures.

IPSAS 37 – Joint Arrangements.

IPSAS 38 – Disclosure of Interests in other Entities.

IPSAS 39- Employee Benefits.

IPSAS 40 - Public Sector Combinations.

IPSAS 33 provides guidance and exemptions for entities that are transitioning to accrual basis IPSASs and will have no impact on the financial statements as the ICAC already complies with the accrual basis accounting.

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

IPSASs 34 to 38 establish requirements for how public sector entities, including Government, should account for their interests in other entities. These standards are not applicable to the ICAC and will therefore have no impact on the financial statements.

IPSAS 39 prescribes the accounting and disclosure for employee benefits, including short-term benefits (wages, annual leave, sick leave, bonuses, profit-sharing and nonmonetary benefits); pensions; post-employment life insurance and medical benefits; termination benefits, and other long-term employee benefits (long-service leave, disability, deferred compensation, and bonuses and long-term profit-sharing), except for share-based transactions and employee retirement benefit plans. The standard applies to annual periods beginning on or after 1 January 2018. Earlier application is encouraged. IPSAS 39 will supersede IPSAS 25 which will remain applicable until IPSAS 39 is applied or becomes effective, whichever is earlier.

IPSAS 40 establishes requirements for classifying, recognizing and measuring public sector combinations. The standard applies to any transaction or other event that meets the definition of a public sector combination. The standard applies to annual periods beginning on or after 1 January 2019, with earlier application encouraged. IPSAS 40 is applied prospectively and public sector combinations occurring prior to the application of IPSAS 40 are not restated.

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

2.2 Significant accounting policies

The principal accounting policies adopted by the Commission are as follows:

(a) Revenue Recognition

(i) Revenue from Exchange transactions

The Commission did not carry out any trading activities during the period and accordingly no revenue from exchange transaction was recognised.

(ii) Revenue from Non Exchange Transactions

Assets and revenue arising from transfer transactions are recognised in accordance with the requirements of IPSAS 23, Revenue from Non – Exchange Transactions (Taxes and Transfers). The transitional provisions under IPSAS 23 do not require an entity to change its accounting policies in respect of revenue from non - exchange transactions for reporting periods beginning on a date within 3 years following the date of first adoption of the standard. Changes in accounting policies before expiration of the 3 year period is only made to better conform to the accounting policies of the standard. The Commission took advantage of the 3 year period allowed under the transitional provisions and changed its accounting policy regarding transfers from 1 January 2014.

• Transfer Revenue

Assets and Revenue arising from transfer transactions are recognised in the period in which the transfer arrangement becomes binding and are measured at fair value at the date of recognition.

Monetary Assets are measured at their nominal value.

Non – monetary assets are measured at their fair value which are determined by reference to observable market values or independent appraisal by a member of the valuation profession.

Receivables are recognised when a binding transfer arrangement is in place but cash has not been received.

Where cash transfers are received prior to a transfer arrangement which is in place, a liability is recognised for the advance receipt

• Deferred Income

Grants (Cash/Assets) received from the Government for capital expenditure were treated as deferred income up to 31 December 2014. With the full implementation of IPSAS 23 “Revenue from Non- Exchange Transactions” as from 1 January 2015, the deferment policy has been reviewed and transfers received are now recognised as income in the period in which the transfer arrangement becomes binding.

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

(b) Property, plant and equipment

Plant, Property and Equipment so far as representing an inflow of resources from a non-exchange transaction, other than services in-kind, that meets the definition of an asset are recognised as assets when the following recognition criteria are met [IPSAS 23.31]:

- It is probable that the future economic benefits or service potential associated with the asset will flow to the entity
- The fair value of the asset can be measured reliably

An inflow is probable when it is more likely than not to occur [IPSAS 23.35].

An asset acquired through a non-exchange transaction is initially measured at its fair value as at the date of acquisition [IPSAS 23.42 & 23.83].

After recognition as an asset, an item of property, plant and equipment is carried out at cost /valuation less any accumulated depreciation and any accumulated impairment losses.

Each item of property, plant and equipment is depreciated separately and the depreciable amount is allocated using the straight line method over its useful life. A full year's depreciation is charged in the year of acquisition with no charge in the year of disposal. The useful lives of each class of property and the applicable depreciation rates are as follows -

New Assets

Building	2%
Furniture	10%
Equipment – Computers and Electronic equipment	33%
ICT Infrastructure	33%
Other Equipment	10%
Vehicles	10% - 20%
Library material	33%
Mobile Phones	20%
Photocopy Machines (7 years)	14.29%
Software	33%

- **Asset Policy**

The building lifespan has been reckoned as 50 years and accordingly depreciated at the rate of 2 per cent per annum.

It is the policy of the Commission to write off all capital expenditures below the value of Rs 2,000.

Depreciation is calculated to write off the cost of fixed assets on a straight-line basis over the expected useful lives of the assets concerned.

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

The depreciation rate of the vehicle class has been changed to 10 per cent as from the financial year 2011. The Director General's car is depreciated at the rate of 20 per cent, being renewable every five years.

Gains and losses on the derecognition of an item of property, plant and equipment are determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

(c) Leases

The Commission holds two leases of land with the Ministry of Housing and Lands. The first lease is for the portion of land of an extent of six thousand and seventy one square metres (6,071 m²). The lease is valid for a term of nineteen and fraction years as from the twenty first day of July 2008 to expire on the thirtieth day of June 2028. The rent payable is Rs 591.78 for the period 21st July 2008 to 30th June 2012. The rent payable thereafter is an annual rent of Rs 150 for the period 1st July 2012 to 30th June 2018 and an annual rent of Rs 225 for the period 1st July 2018 to 30th June 2028.

The second lease is over the plot of land of an extent of 2,350 m² (0.56 P). The lease is effective as from 27 December 2013 and will expire on 30 June 2028 with rent at the rate of Rs 150 per annum as from 27 December 2013 to 30 June 2018 and Rs 225 per annum for period 01 July 2018 to 30 June 2028.

These two lease agreements have been recognised as operational leases in accordance with the provisions of IPSAS 13 as the substance of the transaction does not recognise the transfer of all the risks and rewards of ownership to the ICAC by the end of the lease. There is also no option for purchase at the end of the lease and as such there is no recognition of any asset and liability by the ICAC.

(d) Intangible Assets

Intangible assets are recognised if, and only if it is probable that economic benefits or service potential that are attributable to the asset will flow to the Commission and the cost or fair value of the asset can be measured reliably. Intangible assets are initially measured at cost or fair value when it has been acquired through a non-exchange transaction

Computer software is treated as an intangible asset when it is not an integral part of the related hardware

(e) Impairment of Non –Financial Assets

At each reporting date, all assets are reviewed for impairment. An impairment loss is recognised whenever the recoverable amount falls materially below the carrying amount of the asset (book value). The impairment loss is considered as an expense in the statement of financial performance.

(f) Financial Risk Management

At the date of the financial statements there were no outstanding issues which could create any financial risk management for the Commission.

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

(g) Comparative Figures

Comparative figures have been restated where necessary. The accounts for the eighteen months period ending 30 June 2017 have no comparative figures for the year 2015. These have been inserted for the sake of completeness only. Any comparative analysis can be reckoned on the pro rata basis only.

(h) Going concern

The financial statements have been prepared on a going concern basis and the accounting policies have been consistently applied throughout the period.

(i) Statement of financial performance and cash flow statements

The statement of financial performance classifies expenses on the basis of their nature. The cash flow statement has been prepared using the indirect method.

(j) Inventories

Inventories comprise mainly of printing and stationery materials and items used for office expenses. Inventories are valued at the lower of cost and net realisable value. Cost is based on the invoiced value of materials on a first in first out basis (FIFO).

(k) Provisions, contingent liabilities and contingent assets

Provisions are recognised when the Commission has a present legal or constructive obligation resulting from past events that will result in a probable outflow of economic benefits that can be measured with sufficient reliability. The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligation at the reporting date.

(l) Litigation cost provision

As at 30 June 2017 there were 11 cases of pending litigations with total claims of Rs 391,156,562 against the ICAC. The outcome of these cases will depend on court judgements. Management has assessed the likelihood of potential litigation costs and believes that the possibility of any possible obligation accruing to the Commission in all these cases is remote in this accounting period. Accordingly, no provisions have been made in the accounts.

(m) Changes in Accounting Policy resulting from application of IPSAS 23

Grants received from Government for capital and recurrent have been accounted for in accordance with the requirements of IPSAS 23. With the full implementation of IPSAS 23 as from 1 January 2014, Revenue from non-exchange transactions, transfers are now recognised as income in the period in which the transfer arrangement becomes binding.

Employee benefits have similarly been adjusted to comply with IPSAS 25 Employee benefits. The IPSAS requires a provision to be made for vacation leaves even though the compensated absences are non-vesting at present.

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

(n) Employee benefits

(i) Retirement Benefits under Defined Benefit Pension Plan

The ICAC Staff Pension Fund is a defined benefit plan and its assets are managed by SICOM Ltd. The cost of providing the benefit is determined in accordance with actuarial review.

The present value of defined benefit obligations is recognised in the statement of financial position as a non-current liability or non-current asset adjusting for fair value of plan assets, any unrecognised actuarial gains and losses and any unrecognised past service cost.

The current service cost and any unrecognised past service cost are included as an expense together with the associated interest cost, net of expected return on plan assets.

A portion of the accrued gains and losses will be recognised as income or expense if the net cumulative unrecognised actuarial gains or losses at the end of the previous accounting period exceeded the greater of

- 10 % of the present value of the defined benefit obligation at that date; and
- 10 % of the fair value of plan assets at that date

(ii) State pension plans

Contributions to SICOM paid on behalf of employees on the Permanent and Pensionable Establishment as from 01 January 2013 under the Public Pensions Defined Contribution Pension Scheme are expensed in the Income Statement in the year in which they fall due. The employees' and employer's contributions under this scheme are 6 and 12 per cent respectively.

Contributions to the National Pension Scheme on behalf of temporary employees are also expensed in the Income statement in the period in which they fall due.

(iii) Family protection scheme

A separate Family Protection Scheme exists at the Commission whereby 4% of the monthly salary of each employee on the permanent and pensionable establishment is paid to the State Insurance Company of Mauritius Ltd that manages the Scheme. The Commission contributes 2% and the remaining 2% by each employee. In case of death of an employee, an amount that is actuarially determined is paid to the estate of the deceased person in accordance with the terms and conditions of the Scheme.

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

(iv) Vacation leave

An obligation has been recognised in accordance with IPSAS 25 (Employee Benefits). The provision has been made as it arises as employees render service that increases their entitlement to future compensated absences. The obligation exists and is recognised, even though the compensated absences are non-vesting at present (when employees are not entitled to a cash payment for unused entitlement on leaving).

(o) Related party transactions

For the purpose of these financial statements, parties are considered to be related to the Commission if they have the ability, directly or indirectly, to control the Commission or exercise significant influence over the Commission in making financial and operating decision or vice versa. Members of key personnel having such influence comprise the Director General and the two Board members.

(p) Presentation of Budget Information in Financial Statements

The Commission presents its approved budget on a cash basis and the financial statements on the accrual basis. The budget is approved on a cash basis by classification and by nature. The approved budget covers the eighteen months period from January 1, 2016 to June 30, 2017. All costs were contained within the approved estimates and there were no negative variances.

(q) Estimates and assumptions

The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimation involves judgments based on the latest available, reliable information and may need revision if changes occur in the circumstances on which the estimates were based or as a result of new information.

A change in an accounting estimate is recognised in the period of change if the change affects the period only or the period of change and future periods, if the change affects both. To the extent that a change gives rise to assets and liabilities or relates to an item of net assets/equity, it is recognised by adjusting the carrying amount of the related asset, liability, or net assets/equity in the period of the change.

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

3.0 Cash and Cash Equivalents

Cash and cash equivalents consist of cash in hand, and balance with banks. Cash and cash equivalents for the current year comprise of the following statement of financial position amounts:

Cash & Cash Equivalents

	Eighteen Months Ended 30 June 2017	Year Ended 2015
	Rs	Rs
Bank Balance	4,483,395	15,413,894
Special Advance	15,000	15,000
Funds from UNDP	-	66,399
Petty Cash Balance	1,823	714
	4,500,218	15,496,007
4.0 Accounts Receivables		
Prepayments for Insurance premium on vehicles	492,946	268,141
Prepayments for various Insurance	367,025	64,443
Prepayment on Maintenance Contract for Photocopy Machine	8,173	146,112
Prepayment on Maintenance Contract for ICT Infrastructure	204,164	-
Course Fees paid in Advance	72,342	-
Prepayment for Symantec Licences	-	57,622
Advance payments on Computerisation Project	9,526,603	-
Debtors for NPS contributions	-	373,624
	10,671,253	909,942
5.0 Inventory		
Printing and Stationery	724,035	966,246
Office Materials	189,601	140,288
	913,636	1,106,534

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

6.0 Property, plant and equipment

	<i>Furniture</i>	<i>Equipment</i>	<i>ICT</i>	<i>Building</i>	<i>Vehicles</i>	<i>Library Materials</i>	<i>Works in Progress</i>	<i>Total</i>
	Rs	Rs	Rs	Rs	Rs	Rs		Rs
Cost								
At 1 January 2016	10,487,856	15,073,975	3,954,031	272,359,644	31,811,655	3,313,004	-	337,000,165
Additions	846,018	2,212,281	1,092,615	4,394,699	-	305,831	6,646,750	15,498,194
Derecognised Assets	-	(1,408,421)	(1,974,503)	-	-	-	-	(3,382,924)
As at 30 June 2017	11,333,874	15,877,835	3,072,143	276,754,343	31,811,655	3,618,835	6,646,750	349,115,435
Depreciation								
As at 1 Jan. 2016	3,501,227	8,248,213	3,954,031	5,447,193	18,312,189	3,230,269	-	42,693,122
Depreciation for the period	1,410,821	5,213,401	364,169	8,286,460	4,941,478	174,899	-	20,391,228
Depreciation Derecognised Assets	-	(1,408,421)	(1,974,503)	-	-	-	-	(3,382,924)
As at 30 June 2017	4,912,048	12,053,193	2,343,697	13,733,653	23,253,667	3,405,168	-	59,701,426
NBV As at 30 June 2017	6,421,826	3,824,642	728,446	263,020,690	8,557,988	213,667	6,646,750	289,414,009
NBV As at 31 December 2015	6,986,629	6,825,762	-	266,912,451	13,499,466	82,735	-	294,307,043

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

7.0 Intangible Assets-Software Costs

Software costs are capitalised in accordance with the provisions of IPSAS 31

	2017 Rs	2015 Rs
Cost		
At 1 January 2016	1,816,315	1,816,315
Additions	3,651,533	
As at 30 June 2017	5,467,848	1,816,315
Amortisation		
As at 1 January 2016	1,816,315	1,778,670
Amortisation for the period	911,493	37,645
As at 30 June 2017	2,727,808	1,816,315
Written Down Values		
As at 30 June 2017	2,740,040	-

	2017 Rs	2015 Rs
8.0 Accounts Payable		
Creditors	110,000	110,000
Accruals	603,880	705,339
Provision for Amounts Payable under Works in Progress	3,304,132	
Retention Money for Building	-	11,130,271
Retention Money for Furniture	-	302,828
Special Advance	15,000	15,000
	4,033,012	12,263,438

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

	2017 Rs	2015 Rs
9.0 Employee Benefits- Current Liabilities		
Provision for Sick Leave	-	1,742,889
Provision for Passage Benefits	3,000,000	3,000,000
	3,000,000	4,742,889
10.0 Employee Benefits- Non Current Liabilities		
Provision for Accumulated Sick Leave	28,405,769	22,188,558
Provision for Passage Benefits	1,657,816	5,727,423
Provision for Vacation Leaves	22,454,619	16,898,921
	52,518,204	44,814,902
11.0 Advance Motor Car		
The car loans are advanced in the name of the Prime Minister's Office .The contract between the officer and the PMO is signed by the Commission on behalf of the Ministry. All recouplements for capital and interests are made directly in the name of the PMO. The capital amounts are reported under debtors and creditors and are analysed as follows		
Capital - More than one year	8,196,896	10,770,740
Capital- Less than one year	2,618,940	2,983,725
	10,815,836	13,754,465

12.0 Retirement Benefit Obligations – Defined Benefit Plan

The assets of the fund are held independently and administered by SICOM Ltd. Disclosures regarding movement in the Scheme are as follows -

(i) Amount recognised in Balance Sheet at end of year:		
Present Value of funded obligation	136,656,612	115,160,187
(Fair Value of plan assets)	(105,949,311)	(89,170,245)
	30,707,301	25,989,942
Present value of unfunded obligation	-	-
Unrecognised actuarial gain/(loss)	(36,549,438)	(32,135,355)
Unrecognised transition amount	-	-
Liability recognised in balance sheet at year end	(5,842,137)	(6,145,413)

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

(ii) Amounts recognised in Income Statement:	2017	2015
	Rs	Rs
Current service cost	10,000,459	6,369,609
Employee Contributions	(5,522,411)	(3,500,692)
Fund expenses	269,033	165,658
Interest Cost	11,228,118	7,603,985
(Expected return on plan assets)	(9,106,501)	(6,375,745)
Actuarial loss/(gain) recognised	981,873	711,042
Past Service Cost Recognised	-	-
Transition effect of adopting IAS 19	-	-
Total included in staff costs	7,850,571	4,973,857
(iii) Movement in liability recognised in Balance Sheet		
At start of year	(6,145,413)	(6,334,992)
Total staff cost as above	7,850,571	4,973,857
(Contributions paid by employer)	(7,547,295)	(4,784,278)
Actuarial Reserves Transferred in	-	-
At end of year	(5,842,137)	(6,145,413)
Actual return on plan assets	8,319,539	1,095,941
(iv) Main actuarial assumptions at end of year		
Discount rate	6.50%	7.50%
Expected rate of return on plan assets	6.50%	7.50%
Future salary increases	4.00%	5.00%
Future pension increases	3.00%	3.00%

The discount rate is determined by reference to market yields on bonds.

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

	30 June 2017	2015
	Rs	Rs
(v) Reconciliation of the present value of Defined Benefit Obligation		
Present Value Of Obligation at start of Year	115,160,187	101,386,461
Current Service Cost	10,000,459	6,369,609
Interest Cost	11,228,118	7,603,985
(Benefits Paid)	(4,341,146)	(1,979,187)
Liability(Gain)/Loss	4,608,994	1,779,319
Present Value Of Obligation at end of period	<u>136,656,612</u>	<u>115,160,187</u>
(vi) Reconciliation of the Fair Value Of Assets		
Fair Value of Plan Assets at Start of Year	89,170,245	81,939,874
Expected Return on Plan Assets	9,106,501	6,375,745
Employer Contributions	7,547,295	4,784,278
Employee Contributions	5,522,411	3,500,692
(Benefits paid + Other Outgo)	(4,610,179)	(2,144,845)
Asset Gain/(Loss)	(786,962)	(5,285,499)
Fair Value of Plan Assets at end of Period	<u>105,949,311</u>	<u>89,170,245</u>
(vii) Distribution of Plan Assets At End of Period		
<i>Percentage of Assets at End of Year</i>	30 June 2017	2015
Fixed Interest Securities and Cash	56.6%	58.1%
Loans	4.4%	4.3%
Local Equities	15.8%	15.9%
Overseas Bonds and Equities	22.6%	21.0%
Property	0.6%	0.7%
Total	<u>100.0%</u>	<u>100%</u>
(viii) Additional Disclosure on Assets Issued or Used		
Percentage of Assets at End of Year	%	%
Assets held in Own Financial Instruments	0	0
Property Occupied	0	0
Other Assets	0	0

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) 30 JUNE 2017

History of Obligations, Assets, and Experience		
Year	2017	2015
Currency	Rs	Rs
Fair Value of Plan Assets	105,949,311	89,170,245
(Present Value of Defined Benefit Obligation)	(136,656,612)	(115,160,187)
Surplus/(Deficit)	(30,707,301)	(25,989,942)
Asset Experience Gain/(Loss) during the Period	(786,962)	(5,285,499)
Liability Experience Gain/(Loss) during the Period	(4,608,994)	(1,779,319)
Year	2017/18	
(ix) Expected Employer Contribution	5,166,633	

- Data Summary**

	As at 30 June 2017				2015
	No. of members	Average Age	Average Salary	Average Service	No. of members
Male	59	46	59,852	213	63
Female	33	41	47,144	158	37
Total/Overall	92	44	55,294	193	100

Assumptions as at 30 June 2017

Financial assumptions

Discount Rate	6.5%
Future Salary Increases	4.0%
Future Pension Increases	3.0%
Expected Return on Assets	6.5%

The discount rate is determined by reference to market yields on government bonds. (IPSAS 25 requires that the discount rate reflects the time value of money).

Demographic Assumptions

Mortality before retirement	A6770 Ultimate Tables
Mortality in retirement	PA (90) Tables rated down by years.
Retirement Age	AS per Schedule II in the Statutory Bodies Pension Fund Act

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

• Recognition of Actuarial Gains and Losses

The method used to recognise a portion of actuarial gains and losses is the 10% 'corridor test' as stipulated in Paragraphs 105 & 106 of IPSAS 25.

	Eighteen Months Ended 30 June 2017 Rs	Year Ended 2015 Rs
13.0 General Fund		
Balance B/F	252,891,745	242,058,126
PYA Debtors for NPS written off	(373,624)	
Revaluation Reserve		115,825
Disbursements from UNDP Funds-Transfer to non-exchange Transactions	(66,400)	(90,150)
Interest paid into Pension Fund upon reinstatement of an officer not accounted for by the Pension Fund	(27,441)	
Surplus/(Deficit) - Statement of Comprehensive Income	(1,146,169)	10,807,944
	251,278,111	252,891,745

14.0 Revaluation Reserve

The Commission's policy is to credit revaluation increases directly to a Revaluation Surplus. However, the increase is recognised as revenue in surplus or deficit to the extent that it reverses a revaluation decrease of the same class of assets previously recognised as an expense in surplus or deficit. Revaluation decreases are debited first against surplus or deficit related to the same class of assets, and any excess against surplus or deficit. When the revalued asset is disposed of, the revaluation surplus is transferred directly to the General Fund and is not recycled through surpluses or deficits.

The vehicle class was revalued on 11 April 2011. The revalued amounts were reflected at the fair amounts in the financial statements in compliance with the requirements of IPSAS 17. The status the Reserve at the year end is given below.

	Eighteen Months Ended 30 June 2017 Rs	Year Ended 2015 Rs
Balance as at 1 January 2016	3,251,965	3,367,790
Derecognised Assets	-	(115,825)
Balance as at 30 June 2017	3,251,965	3,251,965

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

15.0 Revenue from Non Exchange Transactions	Eighteen Months Ended 30 June 2017 Rs	Year Ended 2015 Rs
Government Recurrent Grant received	255,523,507	175,813,022
Transfers -Capital Grants	29,976,493	33,186,978
Interest Received	-	255,342
Other Income	441,770	1,042,036
	285,941,770	210,297,378

Other Income were paid into the Consolidated Fund in line with the provisions of S (32) of the POCA 2002 as subsequently amended.

	Rs	Rs
16.0 Staff costs		
Salaries and Allowances	155,511,065	101,352,158
End of Year Bonus	8,517,916	8,115,506
Allowances for officers on secondment	3,777,167	1,453,921
Gratuity & Refund of leaves	7,779,225	6,798,735
Travelling and Transport	16,382,247	9,038,662
Pension Costs	7,850,571	4,973,857
Pension Costs paid under the PPD Pension Scheme	3,063,086	1,583,268
Contributions paid to SICOM for FPS	2,226,390	1,389,833
Relocation Costs	1,131,440	
National Pension Scheme Costs	298,941	314,344
National Savings Fund Costs	1,062,956	751,049
Refund Air Tickets, passage leave	-	466,164
Accumulated Sick Leave	10,313,646	4,856,309
Passage Benefits	7,932,738	4,048,351
Provision for Vacation Leave	6,444,102	2,573,836
Staff welfare	100,000	150,000
Overtime	1,275,818	1,037,748
	233,667,308	148,903,741

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

	Eighteen Months Ended 30 June 2017 Rs	Year Ended 2015 Rs
17.0 Other Operating Costs		
Special Services Fund	552,705	98,270
Capacity Building/Training	1,915,153	1,490,552
Professional services/Consultancy fees	2,154,205	2,500,333
Audit Fees	110,000	110,000
	4,732,063	4,199,155
18.0 Administrative Expenses		
Postage and mailing charges	617,241	156,805
Telephone expenses	1,994,906	1,622,498
Rent	808,919	4,140,000
Electricity charges	3,992,526	3,095,207
Water charges	58,402	45,475
Maintenance of equipment	817,864	394,256
Consumables	4,429,769	2,992,028
Contribution to HRDC 1% Levy	380,778	369,500
Hospitality	41,211	93,102
International Coop./Mission Overseas	2,674,691	4,290,747
Legal expenses	271,224	116,777
Community relations	3,669,296	3,555,078
Publications	697,859	312,117
Running and maintenance costs of vehicles	3,461,973	2,438,292
Insurance cover staff and equipment	876,139	699,616
Loss on Disposal of Vehicles	-	3,990,700
Assets Written Off	-	1,537,196
Maintenance of ground and building	2,108,073	2,158,773
Sub office in Rodrigues	7,559	12,373
Transfer to Consolidated Fund	441,770	1,297,378
	27,350,200	33,317,918

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS - (CONTINUED) EIGHTEEN MONTHS PERIOD ENDED 30 JUNE 2017

19.0. Related Party Transactions

The aggregate remuneration and fees of key personnel management, namely the Director General and the two Board Members are Rs 9,630,000 for the eighteen months period.

20.0. Capital Commitments.

At 30 June 2017, the Commission had capital commitments for the completion of its computerisation project of its Headquarters at the Redit Triangle, Moka. The amount released by the Ministry of Finance and Economic Development for the year ending 30 June 2017 was Rs 9,500,000.

Appendix I

List of Corruption Prevention Reviews: January 2016 – June 2017

SN	Organisation	CPR	Final CPR Report Issued	Recommendations
1	Mauritius Institute of Training and Development	System and Procedures in relation to Sponsorship of MITD Staff for Courses	Jan-16	15
2	Commission for Health and Sports of Rodrigues	System and Procedures for Administration of Bank Nurse Scheme	Apr-16	8
3	Commission for Public Infrastructure, Housing, Transport and Water Resources	Allocation of Grant for Casting of Slab	Apr-16	13
4	Université des Mascareignes	System and Procedures in Relation to Recruitment and Selection, Acting Appointment, Overtime of Non-Academic Staff and Excess Teaching Hours of Academic Staff	Apr-16	19
5	University of Mauritius	Direct Procurement of Books	Apr-16	6
6	Commission of Public Infrastructure, Housing, Transport and Water resources of Rodrigues	Project Monitoring	Jun-16	19
7	Consumers Affairs Unit - Ministry of Industry, Commerce and Consumer Protection	Inspection Function and the Monitoring of Standards of Locally Produced/Imported Steel Bars and Imported Toys	Jun-16	26
8	Ministry of Public Infrastructure and Land Transport / Materials Testing Laboratory	Concrete Cube Testing	Jun-16	11
9	Airmate Ltd	Recruitment and Selection	Jul-16	22
10	Université des Mascareignes	Procurement Function	Jul-16	13
11	Mauritius Qualifications Authority	Approval of Courses and Accreditation of Programmes	Jul-16	17

SN	Organisation	CPR	Final CPR Report Issued	Recommendations
12	Legal Metrology Services of the Ministry of Industry, Commerce & Consumer Protection	Enforcement in relation to Assizing of Instruments	Aug-16	23
13	Mauritius Examinations Syndicate	National Assessment at Form III	Sep-16	12
14	District Council of Rivière du Rempart	Procurement of Goods and Services	Oct-16	20
15	Civil Status Division	Systems and Procedures with respect to Celebration of Marriages in Hotels and Posting of Staff in Civil Status Offices	Nov-16	21
16	Ministry of Social Security, National Solidarity and Reform Institutions	System and Procedures for Allocation of Grant to Charitable Institutions	Nov-16	23
17	Mauritius Institute of Training and Development	Procurement	Nov-16	21
18	University of Technology, Mauritius	Overtime Management and Use of University Vehicles by Drivers/Office Attendants	Dec-16	16
19	Mauritius Police Force	Procurement of Shoes	Feb-17	19
20	Ministry of Health and Quality of Life	Recruitment and Selection under Delegation of Powers	Mar-17	15
21	Ministry of Arts and Culture	Allocation of Grants to Artists	Mar-17	12
22	St John Ambulance (Mauritius)	CPR at the St John Ambulance	Mar-17	21
23	Traffic Management and Road Safety Unit	Update Exercise - Issue of Traffic Views/Clearance	Apr-17	12
24	Mahatma Gandhi Institute	Recruitment and Selection	Apr-17	15
25	Commission for Agriculture – Rodrigues	Processing and issue of Agricultural permit	May-17	19

SN	Organisation	CPR	Final CPR Report Issued	Recommendations
26	SIC Management Services Company Ltd	Update Exercise - Procurement, Recruitment & Selection	May-17	19
27	Mauritius Revenue Authority	Tax Audit and Investigations	May-17	23
28	Ministry of Housing and Lands	Leasing of State Lands to Companies whose Directors/Shareholders are Public Officials	May-17	15

Appendix II
Status of Implementation of the Public Sector Anti-Corruption Framework

S/N	PUBLIC BODIES	ACC	ACP	CRM
1.	Ministry of Health and Quality of Life	√		
2.	Ministry of Civil Service and Administrative Reforms	√		
3.	University of Technology, Mauritius	√		
4.	Mauritius Institute of Training and Development	√		
5.	Municipal Council of Quatre-Bornes	√		
6.	Mauritius Shipping Corporation Ltd	√		
7.	Employees Welfare Fund	√		
8.	Chief Commissioner's Office, Rodrigues	√		
9.	Municipal Council of Beau Bassin/ Rose Hill	√		
10.	Ministry of Business, Enterprise and Cooperatives	√		
11.	Mauritius Examinations Syndicate	√		
12.	University of Mauritius	√		
13.	Sugar Industry Labour Welfare Fund	√		
14.	National Archives Department	√		
15.	Ministry of Public Infrastructure and Land Transport (Land Transport Division)	√		
16.	Local Government Service Commission	√		
17.	Irrigation Authority	√		
18.	Food and Agricultural Research Extension Institute (FAREI)	√		
19.	Mauritius Oceanographic Institute	√		
20.	District Council of Moka	√		
21.	District Council of Pamplemousses	√		
22.	Human Resource Development Council	√		
23.	Information and Communication Technology Authority	√		

S/N	PUBLIC BODIES	ACC	ACP	CRM
24.	Mauritius Standards Bureau	√		
25.	Ministry of Housing and Lands	√	√	
26.	Ministry of Arts and Culture	√	√	
27.	Outer Islands Development Corporation	√	√	
28.	Meteorological Services	√	√	
29.	National Heritage Fund	√	√	
30.	Civil Service Family Protection Scheme Board	√	√	
31.	Ministry of Technology, Communication and Innovation	√	√	
32.	Airports of Mauritius Company Ltd	√	√	
33.	Mauritius Qualifications Authority	√	√	
34.	Mauritius Fire and Rescue Service	√	√	
35.	National Computer Board	√	√	
36.	Financial Services Commission	√	√	
37.	Mauritius Police Force	√	√	√
38.	National Housing Development Company Ltd	√	√	√
39.	Ministry of Industry, Commerce and Consumer Protection (Commerce Division)	√	√	√
40.	Grand Port District Council	√	√	√
41.	Municipal Council of Curepipe	√	√	√
42.	Civil Status Division	√	√	√
43.	Ministry of Public Infrastructure and Land Transport - National Development Unit	√	√	√
44.	Wastewater Management Authority	√	√	√
45.	State Trading Corporation	√	√	√
46.	Ministry of Public Infrastructure and Land Transport - Public Infrastructure Division	√	√	√

S/N	PUBLIC BODIES	ACC	ACP	CRM
47.	Rivière du Rempart District Council	√	√	√
48.	Ministry of Labour, Industrial Relations, Employment and Training	√	√	√
49.	Ministry of Youth and Sports	√	√	√
50.	Ministry of Foreign Affairs, Regional Integration and International Trade	√	√	√
51.	Ministry of Energy and Public Utilities	√	√	√
52.	Tourism Employees Welfare Fund	√	√	√
53.	Ministry of Industry, Commerce and Consumer Protection (Industry Division)	√	√	√
54.	Ministry of Gender Equality, Child Development and Family Welfare	√	√	√
55.	Ministry of Local Government and Outer Islands	√	√	√
56.	Ministry of Tourism	√	√	√
57.	Ministry of Social Security and RI	√	√	√
58.	Ministry of Social Integration and Economic Empowerment	√	√	√
59.	Ministry of Environment	√	√	√
60.	Ministry of Education and Human Resources, Tertiary Education and Scientific Research	√	√	√
61.	Mauritius Institute of Education	√	√	√
62.	Central Electricity Board	√	√	√
63.	Ministry of Ocean Economy, Marine Resources, Fisheries and Shipping	√	√	√
64.	Forensic Science Laboratory	√	√	√
65.	National Library	√	√	√
66.	Ministry of Agro Industry and Food Security	√	√	√
67.	Beach Authority	√	√	√
68.	Sir Seewoosagur Ramgoolam Botanic Garden Trust	√	√	√

S/N	PUBLIC BODIES	ACC	ACP	CRM
69.	Sugar Insurance Fund Board	√	√	√
70.	District Council of Flacq	√	√	√
71.	City Council of Port Louis	√	√	√
72.	Municipal Council of Vacoas/ Phoenix	√	√	√
73.	Black River District Council	√	√	√
74.	Mauritius Ports Authority	√	√	√
75.	Mahatma Gandhi Institute	√	√	√
76.	Agricultural Marketing Board	√	√	√
77.	Board of Investment	√	√	√
78.	Tourism Authority	√	√	√
79.	State Informatics Limited	√	√	√
80.	Road Development Authority	√	√	√
81.	Central Water Authority	√	√	√





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