



INDEPENDENT COMMISSION AGAINST CORRUPTION
(ICAC)

**ANNUAL REPORT &
AUDITED ACCOUNTS**
For the year ended 30 June 2018

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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

ICAC/A/253/15

31 December 2018

**The Chairperson
Parliamentary Committee
National Assembly
Government House
Port Louis**

Dear Sir

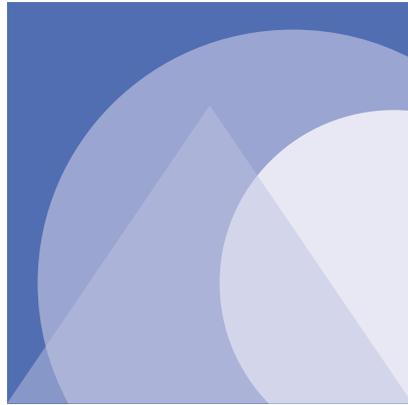
Annual Report and Audited Accounts of the Independent Commission Against Corruption

Pursuant to Section (36)(1) of the Prevention of Corruption Act 2002, as subsequently amended, I have the honour to submit the Annual Report and Audited Financial Statements of the Independent Commission Against Corruption for the year ended 30 June 2018.

Yours faithfully



**(N. Beekarry)
Director-General**



ICAC

INDEPENDENT COMMISSION AGAINST CORRUPTION

Annual Report 2017 - 2018

FOREWORD

FOREWORD

It is with pleasure that I present the Annual Report and Audited Accounts of ICAC for the period ending June 30, 2018. July 1st, 2016 marked a turning point with a revised strategy focused on ensuring greater effectiveness in the fight against corruption and money laundering supported by more attachments of illicit wealth. The year 2018 saw the last stages of the finalisation of the three main projects – computerisation, systems review, and a new performance appraisal system, which will provide the foundation for more effective operations in the future. This Report also comes at a crucial time when the financial crime law enforcement strategy is under review after more than 15 years.

I am pleased to share that we have made significant progress on the above projects: a) the computerisation of the entire ICAC's operations and administration; b) the development of a series of internal procedures to support the operations and administration of the institution (systems review); and c) a new Performance Appraisal System that would strengthen deliverables. The computerisation of the ICAC has reached an advanced stage while numerous standard operational procedures have been completed and the PMS project is already being fully implemented. Computerisation of the management and operations, coupled with stronger administrative and operational procedures, and a revitalised personnel performance appraisal, will generate greater synergies, crucial for effective performance. But this is not a job where success comes quick and easy. It takes time, a long time indeed. This is why we need to keep moving forward relentlessly to address old and new challenges.

As combating corruption and money laundering is crucial for the fight against financial crime, much efforts have been put in trying to ensure greater efficiencies. We must not forget that combating corruption and money laundering can be mutually reinforcing and beneficial. The recent focus on money laundering represents a major shift in operational strategy, not because corruption is less important, but, on the contrary, because money laundering can contribute significantly to strengthen the fight against corruption. It is for this reason that different sectors of society where there are corrupt practices and irregularities, have been targeted. This focus will, in the long run, help strengthen our institutions.

Furthermore, being able to effectively combat money laundering forms an integral part of the entire financial crime strategy in as much as it helps deprive criminals of their illicit wealth. Once criminal assets and wealth are confiscated, the very foundation of criminal livelihood which rests on illicit money is shaken and destroyed. Because criminals resort to multiple channels to hide their ill-gotten gains, it is inevitable that different sectors will be targeted in order to ensure that the stability of the relevant sectors is not threatened.

At the same time, the anti-corruption strategy has been reinforced through numerous measures in different areas related to an investigation in order to ensure greater effectiveness. For example, typed statements will be adopted as from New Year. Factors causing delay in investigation have been addressed and ensuring greater professionalism in investigations are some of the other measures adopted to improve operations. Again, tackling corruption in different sectors has also been a priority of the Commission.

The main change in the investigative strategy was a more pro-active approach to the initiation of investigations on ICAC's own initiative, through complaints based on information gathered by officers of the Intelligence Unit and open sources, in addition to articles published in local newspapers. The yield was immediate, with a 200% increase of this figure from December 2015. The Field Intelligence Team also triggered various successful search operations where material documents, money and digital equipment of high evidence value were secured.

Furthermore, the increase in the number of complaints is also testimony to the above conclusion. Thus, over and above the 1770 complaints, of which 774 Preliminary Investigations were open, the systemic approach of the Investigation Division allowed the clustering of vulnerable sectors which are being targeted, namely: procurement in Ministries and departments; implementation of public construction projects; registration and road-worthiness of vehicles; recruitment of foreign workers; employment programme subsidised by the Government, corruption and illegal foreign currency business, or unlicensed money changers; casinos and horse racing; illegal money lenders among others for money laundering investigations. By clustering inquiries sector-wise, the objective is to target and neutralise systemic corruption, rather than treat pathological symptoms which are individual investigations.

In addition, the change in the number and types of complaints received daily demonstrates interesting trends. For example, the complaints received show a definite move from anonymous to identifiable complaints, meaning that complainants are confident to disclose their identities now when making a complaint. This is a major shift as it shows that the public is gaining confidence in the institution.

During last year, investigation into money laundering related to drug-trafficking has captured the Investigation Division's unflinching attention and commitment. This aspect of its work confirms the pervasiveness of drug-trafficking related financial crimes which presents real significant destabilising impact on the country's institutions and economy and should be addressed frontally. Now is not the moment to trivialise this problem. The drug-trafficking is a problem of national interest for Mauritius – it is a scourge that can undermine the security of the nation by destabilising its economic, financial, institutional, and social foundations.

On the local scene, this report is being tabled in a time which saw the publication of the report of the Commission of Inquiry on Drugs, which highlights the critical importance of focusing on the financing of the drug-trafficking transactions. Inevitably, this raises the question of being able to, not only, track down the drug-traffickers but also, the need to be able to detect their sources of financing in order to stop it. There is no need to go in the details as the Commission of Inquiry on drug-trafficking has raised the alarm bells about the seriousness of the matter. In this context, there is no doubt, therefore, that a greater focus on corruption and money laundering, will significantly assist in tracking down the illicit assets of drug-traffickers. The Task Force on the implementation of the recommendations of the Commission of Inquiry on Drug-Trafficking presents a unique opportunity to address the problem frontally and nationally on the basis of a harmonised and coordinated approach, where each agency involved brings in their added value in terms of experiences and support. This was a much needed response with the potential to hit hard at the drug-traffickers. For the above reasons, it is crucial that there is a well-coordinated approach to combating the drug-trafficking problem.

In order to supplement, and provide greater impetus, to investigations, the Investigation Division applied, from 1st July 2017 to 30th June 2018, for and obtained Attachment Orders on movable and immovable properties, including bank accounts of some 100 persons suspected to be involved in money laundering. The net value of properties attached, including local and foreign currencies as well as jewellery secured, amounts to approximately MUR 246 million (timeframe). Combined with the assets attached from January 2016 to June 2017, the total amount frozen under my tenure is of approximately MUR 345 million. This amount having been frozen from the criminal system would have otherwise been used to fuel other criminal activities. It showcases the intensity in investigations which started to result in drug traffickers and money launderers having resort to using violence against ICAC officers.

More changes are underway to take the Investigation Division to the next level, through a computerisation of the investigative process of the Commission, as well as enhanced inter-agency cooperation. (See the part dealing with investigation and computerisation).

In the context of the increasing transnational nature of financial crime, the fight against financial crime cannot be waged in isolation of the regional and international context. As seen above, financial criminal activities are carried out, and illicit money moved, across numerous jurisdictions. This makes it imperative to develop regional and international cooperation among agencies in different countries. It is in the area of regional and international cooperation that we have witnessed much achievements as can be seen in the positive image that the ICAC is projecting at international level and the African continent. This positive perception can be seen in the numerous activities and exchanges with African counterparts and other international agencies.

In the same context, it has become, more than ever, manifest that criminals use cross border loopholes to their advantage, whether committing offences from other borders, or hiding their proceeds to evade law enforcement agencies. The increasing international dimension of the drug-trafficking problem where illicit money from drug-trafficking are moved across jurisdictions with the intention of hiding them makes it almost difficult to track and recover them. It is for this reason that greater focus was placed since July 2016 on strengthening regional and international cooperation.

On this chapter, much effort has been put to shine ICAC as a model of excellence in the region. Regional and international co-operation as well as bilateral co-operation have been strengthened and activities were held in line with the Assembly of the African Union declaring 2018 as “the African Anti-Corruption Year” under the theme ‘Winning the Fight Against Corruption: A Sustainable Path to Africa's Transformation’. It is worthy to note that ICAC hosted study tours and benchmarking exercises for officers from Anti-Corruption Commissions (ACCs) from 7 African countries under the recommendation of international organisations such as the African Union, the Commonwealth Secretariat, and the World Bank, among others. Over and above the organisation of a Regional Conference on Effectiveness of Anti-Corruption Agencies in Africa in collaboration with the African Development Bank (AfDB) in May 2018, 5 Memoranda of Understanding (MoU) were signed with sister agencies and 8 delegations were on study tours at the ICAC. As a key player in the region, ICAC participated in 17 regional and international events. Officers of the ICAC also participated in 24 regional and international anti-corruption and anti-money laundering capacity building events. The next steps will be to develop collaboration with the AU, AfDB and the Organisation for Economic Co-operation and Development (OECD) where negotiations are already under way for concrete collaboration.

The systemic approach was also adopted in terms of education and prevention. Recommendations made from corruption risk areas identified by the Public Private Partnership Against Corruption (PPPAC), particularly, licensing and permits in local authorities, work permits for foreign labour and building and land use permit in local authorities have been included in the Finance Act 16/17 and 17/18 for implementation. In terms of prevention, for the period under review, 22 Corruption Prevention Reviews (CPRs) were conducted and 410 recommendations made. Implementation of the recommendations is made through a collaborative approach for effective realisation and has resulted into an overall rate of over 78%. Engagement of the population actively in the fight against corruption remains a top priority while strengthening corruption prevention mechanism in public bodies and reinforcing regional and international cooperation in the fight against corruption. Even in the field of corruption education and prevention, there will be reforms geared towards ensuring greater effectiveness, such as the overhaul of the Corruption Prevention Review strategy where CPRs would need to be given legislative support in the form of sanctions for non-compliance.

However, the mandate of the ICAC is, in addition to investigation and prosecution, to carry out preventive and educational work. Much has been done during the last year to consolidate the gains of previous educational and preventive work on anti-corruption. In addition to what has been achieved so far in building networks with different stakeholders in promoting the anti-corruption message across the population, new projects are in the pipeline to reinforce the education and prevention strategy, including a complete overhaul of the systems review mandate where CPRs will be revamped as well as focusing more on building integrity externally and in-house. For example, the designation of 73 Integrity Officers within Government departments will be a significant asset to reinforce integrity within institutions. Within the present framework, different players (including the public sector and judicial institutions, law and order, revenue authorities, private sector, education and social networks) have contributed in the educational work. We have now embarked on a strategy to ensure a more pro-active role of civil society organisations which have been our partners so far. It is important to view any progress made and challenges addressed in the context of ensuring national integrity, vital for the stability and progress of the country.

In order to ensure effectiveness of the financial crime strategy, including combating corruption and money laundering, inter-agency cooperation is critical. However, this is an area that continues to present some challenges albeit some initiatives and efforts for greater inter-agency collaboration. But very often, due to legislative and other constraints, such cooperation has not always been forthcoming although much has been achieved. It is for this reason that, during the first months of my tenure since July 2016, I have not given up on strengthening inter-agency collaboration. Consequently, 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. Back then, 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 interagency collaboration. In the meantime, the same challenge was identified by the Commission of Inquiry on Drugs, which saw the setting up of the Task Force for the implementation of the said report. In the same vein, ICAC also signed a MoU with the Financial Services Commission. We hope these first steps will cement the inter-agency relationship further for prompt exchange of information and other collaboration in the near future.

However, as mentioned above, this report comes at a time when the financial crime environment has changed drastically during the last 15 years, and will continue to change in the future, as a result of the pervasive nature of technology and globalisation. Three issues have marked that era at the global level. First, combating money laundering at different sectoral levels and terrorism

financing became crucial components in the fight against financial crime. Second, the 2007-08 financial crisis shook the foundation of the global financial system, with devastating economic consequences across the world. The crisis witnessed the pervasiveness of fraud in the global financial sector, through synthetic and artificial financial instruments (mortgage-backed securities and collateral debt obligations). Third, incredible developments in technology would change the scope of financial criminal activities. Illicit money was being moved across the world in seconds, often making it impossible to trace and track down.

As a result, the faces of financial crime have changed and illicit money move across the globe at the click of a button. And the shortcomings of the financial crime law enforcement strategy surfaced as an area of serious concerns in the global financial regulatory discourse. Accordingly, being able to effectively combat corruption, money laundering and terrorism financing took centre stage. It was inevitable that the focus at national level had to be redefined. The review of the financial services sector will expose Mauritius to the frailties of the international system making it vulnerable to cross-border financial crime.

The financial crime law enforcement system has, therefore, no choice than to adapt to the changing global financial regulatory environment. It is for this reason that Government decided to review the entire legislative and institutional set up, more than 15 years old in a world that has drastically changed, in order to step up the fight and strengthen the nation's financial crime law enforcement institutional and legislative set up. In addition, there is a serious need for a rationalisation and harmonisation of the financial crime law enforcement strategy that would generate greater efficiencies both in terms of cost-effectiveness through rationalised resource allocation, and performances. Government is pursuing in its commitment to overhaul the financial crime strategy in order to develop a holistic approach to fight financial crime, including corruption, money laundering, fraud and other forms of economic and financial crimes. 2019 should be a turning point in this respect, with an expected convergence of this commitment into deliverables.

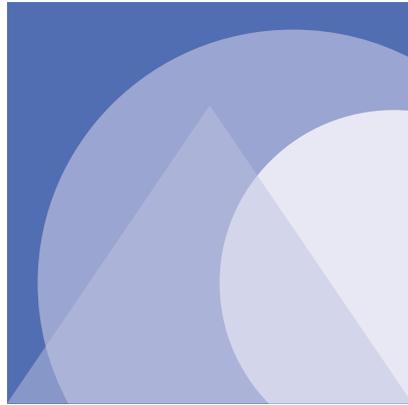
In this context, the achievements and challenges of the past and recent changes in the administration and management of operations since July 2016, present valuable lessons for building the future. These may provide valuable insights and lessons for a modern, strong and effective future financial crime strategy, adapted to a constantly changing global environment. As Socratic wisdom phrased it, "The secret of change is to focus all of your energy, not on fighting the old, but on building the new".

A handwritten signature in black ink, appearing to read 'Navin Beekarry', with a long horizontal stroke extending to the right.

Navin Beekarry
Director-General

List of Abbreviations

ACC	Anti-Corruption Committee
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
NAO	National Audit Office
NGOs	Non-Governmental Organisations
ODPP	Office of Director of Public Prosecutions
OECD	Organisation for Economic Co-operation and Development
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 2017 - 2018

**INVESTIGATION
DIVISION**

INVESTIGATION DIVISION

1.0 INTRODUCTION

The Investigation Division (ID) fundamentally implements two of the ICAC's core statutory functions, notably the investigation of any act of corruption and the laundering of illicit money. The ICAC's strategy is to have effective investigation-driven operations that are equipped to handle the challenges emanating from the current rapidly changing global context.

When discharging its mandate, the ID plays a vital role in building and maintaining public confidence in the ICAC as well as upholding its credibility on the domestic, regional and international fronts. Indeed, through its performance, the ID influences public perception about the need for effectiveness in the fight against corruption and money laundering.

A Sustained Reach towards Effectiveness

The ID's quest for increasing and sustained effectiveness has required substantial efforts and sacrifices on all fronts, be it the officers or management team. **July 2016** saw an immediate turnaround in the ICAC's investigating strategy, with money laundering investigations, particularly those linked to the proceeds of drug trafficking, given new impetus without, in the process, changing the existing focus on corruption cases. The first glimpses of results did not take long to appear, largely thanks to positive employee attitudes and culturally-tailored strategies and plans.

Existing operational and administrative processes are being reviewed and streamlined, particularly in order to integrate the computerisation project and the ICAC's commitment to integrity of persons and procedures. In this regard, the Investigation Division representing over 53% of the ICAC workforce, has also supported the deployment of the new Performance Management System, which rests on the principles of individual accountability, objectively measured performance and tailored rewards. The ID has enhanced its capacity-building model, whereby emphasis is now increasingly placed on technology driven financial crimes and the global reach of corruption and money laundering.

Since 2016, the Division's new strategy for investigation is based on two pillars: a) targeting sectors that have been identified as being prone to corruption and money laundering, and b) greater focus on money laundering while strengthening the corruption investigations. The ID's strategy in this regard reflects the increasing acceptance that money laundering and corruption are inter-related phenomena. Money laundering is a critical component of combating financial crime, including corruption and they can be mutually reinforcing. In fact, the UNCAC, on whose principles the Prevention of Corruption Act (2002) operates, has highlighted on this relationship. Our approach has subsequently been methodical, and has impacted on the targeted sectors in a manner which now

makes corruption and money laundering higher-risk crimes than ever. The Division's performance, in terms of numbers, will be expanded later in this Report.

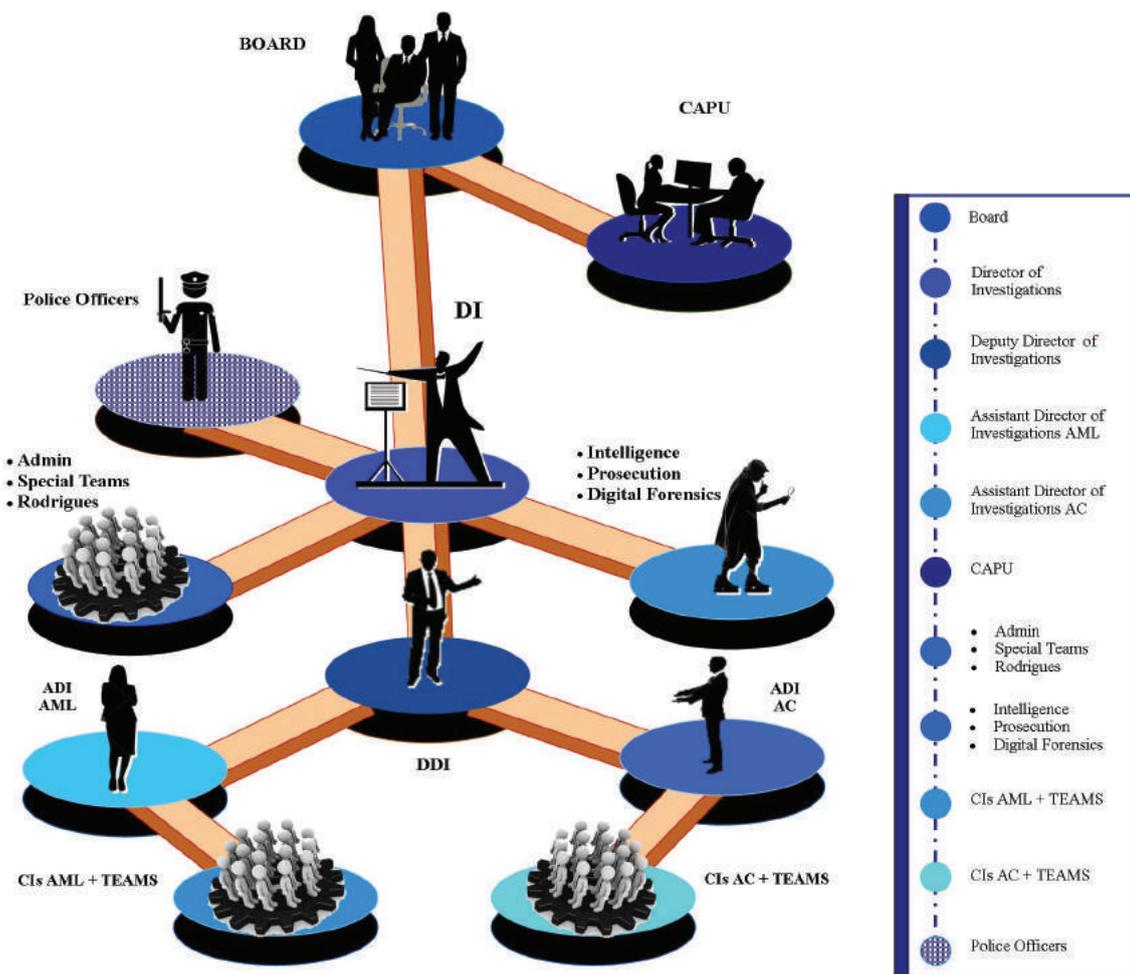
2.0 CRITICAL COMPONENTS OF THE ID

2.1 Chain of Command

The ID is headed by the Director of Investigations, reporting to the Director-General, who is assisted by a Deputy Director of Investigations (DDI) and two Assistant Directors (ADI). The management team is responsible for the implementation of policy decisions through the formulation of strategies and plans which investigation teams comprising Chief Investigators, Senior Investigators, Investigators and Police Officers on secondment, will execute as part of operations.

2.2 Operational Units

The ID is organised around two core units, namely the Anti-Corruption Unit and the Anti-Money Laundering Unit, as well as supporting units comprising the Intelligence Unit, the Prosecution Unit, the Digital Forensic Laboratory, and the Police.



The Complaints and Advice Processing Unit (CAPU) is not, in strict terms, a unit of the ID, in-so-far as it operates under the immediate administrative responsibility of the Director-General and the overall supervision of the Board. Nevertheless, the nature of its processes requires the unit to maintain a close working relationship with the Director of Investigations (DI), particularly because it: 1) is the main recipient of complaints; 2) maintains a database of record and custody of all investigations, that has to match that of the ID; and, 3) provides support to investigations by, inter-alia, handling exhibits.

2.3 The People

Investigating officers form the pillar of the ID and possess strong technical backgrounds in finance, data and intelligence analysis, cybercrime, computer forensics and legal / criminal investigations. Given the evolving nature of corruption and money laundering, multidisciplinary experts constitute a critical component in the enforcement of PoCA 2002 and FIAMLA 2002. In addition, those officers have, over the years, put in tremendous efforts in line with the prevailing strategy. Post mid-2016 has additionally called for a complete change in mindset in order for the ID's new strategies to obtain early results. They have shown their resilience in the face of various types of risks, which eventually contributed in a sustained spirit to advance forward and bring the desired outcomes.

2.4 Core Values

The ID is committed to:

- develop the integrity of its people, processes and investigations;
- become a modern investigatory body;
- investigate all cases of corruption and money laundering in a fair, effective and efficient manner;
- increase the successful prosecution of cases lodged;
- ensure accountability at all levels; and
- become a model of investigatory financial crime law enforcement agency in the region in terms of effective investigation and prosecution, digital forensic, and training.

3.0 A SECTORAL APPROACH TO FIGHTING CORRUPTION AND MONEY LAUNDERING

By the nature of its operations, the ID is the showcase of the ICAC. Corruption and money laundering occur in various sectors and can take many forms and involve persons from diverse backgrounds. After analysing the trends in corruption and money laundering cases over the past years, Management has decided that a more effective manner to combat these problems would be to tackle them by focusing on the vulnerable (high-risk) sectors.

As regards corruption, for example, the ID's investigations during the period under review have shown that corruption takes many forms, such as the provision of monetary or non-monetary and abstract or concrete benefits to public officials in authority in exchange of advantages in different processes in public bodies, such as procurement, granting of licences, recruitment and allocation of contracts.

Whilst the ID's ultimate objective is to bring persons involved in corrupt activities to face trial, its systematic actions, tackling corruption at its source, serve as a strong deterrent and conveys a clear message of the ICAC's intention to adopt a zero-tolerance policy towards corruption.

Most of the money laundering investigations that were carried out during the year under review were linked to criminal proceeds emanating from illegal activities particularly drug trafficking, embezzlement, swindling, forgery, illegal money lending, witchcraft, counterfeit medicines and illegal betting. The challenges facing money laundering investigators concern the utilisation of digital technology by criminals to move their funds across different jurisdictions, and at the click of a mouse leaving minimum traces. Nevertheless, the ID has in place an ongoing development programme that keeps its officers up-to-date with the new mechanisms of laundering money.

Our statistics have revealed the sectors that were either more prone to corrupt practices or subject to a high degree of perception of corrupt practices, due to loopholes in the relevant administrative and/or regulatory processes. A similar exercise was carried out in relation to money laundering. Consequently, the following sectors were identified, and the ID developed a customized investigation strategy in relation to each.

During the year in review, the ID has investigated into the following sectors.

Corruption Investigations	Money Laundering Investigations
Vehicles registration and licensing	Forgery, swindling, embezzlement and other financial crimes
Social Aid and Benefit	Professional money Launderers (PMLs)
Health	Terrorism Financing
Procurement	Illegal Betting
Recruitment	Illegal money lenders
Emergency response services and law enforcement	Public/ Private Partnership to provide employment
Customs and revenue	Ponzi schemes
Licences/ Permits	Supply of counterfeited products
Utilities	Illegal recruitment of foreign workers
Infrastructure	Drug trafficking
	Witchcraft
	Unlicensed money changers

The Intelligence Unit

As mentioned in the previous report, the ID has shifted from reactive investigation to proactive investigation, in which regard, it reviewed and reinforced the operation of its Intelligence Unit. During the year in review, the Unit's enhanced intelligence network has led to the detection of corruption and money laundering cases, the successful execution of field operations and the provision of timely and quality information to support existing cases. This Unit, comprising highly experienced and competent officers, operates round the clock and are often faced with high-risk circumstances.

4.0 ACHIEVEMENTS

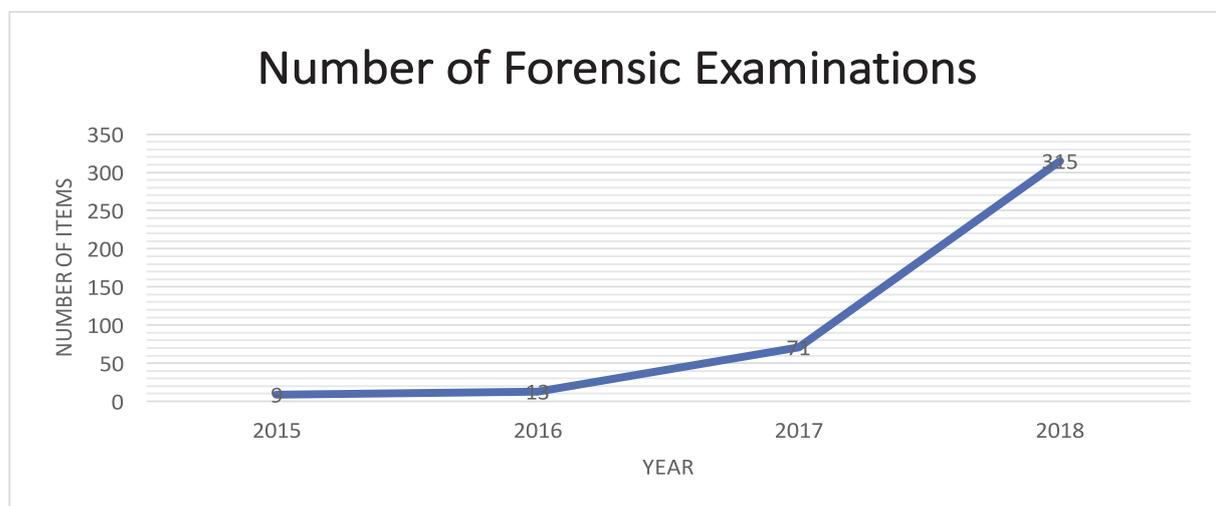
4.1 Digital Forensic Laboratory

The Digital Forensic Laboratory is equipped with state-of-the-art technology which enables in-depth analysis of digital devices secured during the course of investigations. A representative of Federal Bureau of Investigations (FBI) has recently described it as one of the best equipped lab in the African region, and proposed to enhance it by providing technical support from cyber engineers of the agency. The completion of the new laboratory has been a dire milestone since it now procures the ideal environment for addressing the safe handling and processing of digital evidence.

The lab provides the following services to the ID:

- Computer forensics;
- Cellular and mobile devices forensics;
- Audio/Video forensics; and
- Live Network forensics.

In light of the increasing number of investigations carried out which have involved the securing of digital exhibits, the new Digital Forensic Laboratory is adding value to the ID's operations, evidenced by an increase of over 400% in the number of forensic examinations carried out during the year in review, as depicted in the figure below.



4.2 Info-Highway Platform

As part of its modernisation process, and in order to obtain quality and timely information from public databases, the ID is now connected to the Info-Highway platform which is accessed from the office round the clock and in strict compliance with the Data Protection Act. Strictly speaking, such records constitute the basic information that is required in financial investigations. Access to the Highway platform has brought substantial savings in time and resources that were previously required to obtain such information.

4.3 Standard Operating Procedures (SOPs)

In the year 2017, the Commission took the landmark step to review the in-house procedures and system. This measure forms an integral part of the 3-pronged reforms approach undertaken with a view to bring efficiency, effectiveness and accountability in the organisation both at individual and division levels. In the same vein, a system review has revealed that the standard operational procedures need to be completely revamped in order to better cater for the present and dynamic investigative environment in which we are evolving. As such, some existing systems had to be revamped whereas other new systems had to be designed and implemented to meet new expectations and the shift in our new and modern operational strategies. The various processes at the ID have been explored and scrutinised following which some 100 SOPs have been identified. This figure may be revised to the increase whilst completing the drafting exercise. Around 43% of the SOPs identified have been drafted pending testing, validation and implementation. The drafting of the remaining SOPs identified is expected to be completed by end of December 2019.

4.4 Improved Safety and Security Measures on ICAC Premises

During the year in review, the ID has carried out a complete risk assessment of its operations, procedures and infrastructure, and has started to implement appropriate plans accordingly, after consultations with competent authorities. These reinforced strategies aim at minimising the increased risks that are inherent to investigations, particularly those targeting money launderers linked to drug trafficking. Additionally, the ID is currently improving its disaster contingency protocol to cater for emergencies related to extreme climatic conditions.

4.5 Training and Capacity Building

The nature of the environment in which the ID operates is a highly dynamic one, which requires state-of-the-art capacity building programmes. In this regard, the ID has put in place a series of internal processes that assist officers in upgrading their technical knowledge and skills. Furthermore, officers are sent on specialist training courses, both locally and abroad. The relevant figures are displayed in the tables at **Appendix 1**.

4.6 International and Bilateral Cooperation

Similarly, regional and international cooperation amongst different law enforcement agencies ensures the sharing of expertise and information, resulting in a collective endeavour to fight

corruption and money laundering offences. Pursuant to Chapter IV, Article 48 of the UNCAC, and Section 20 and 30(i), (c)(vii) and (viii) of PoCA, the ICAC is mandated to promote links between the Commission and international organisations in order to foster international cooperation. MOUs have also been signed in order to, amongst others, streamline regional cooperation in investigations and sharing of experience. Our experience in the recent past has shown us that financial criminals based in Mauritius are increasingly expanding their activities in the region. During the year in review, the ID has increased its recourse to regional ACCs, particularly in connection with money laundering investigations linked to drug trafficking. (see Chapter International Cooperation).

5.0 ASSESSING STATISTICS (2017-2018)

5.1 Processed Complaints

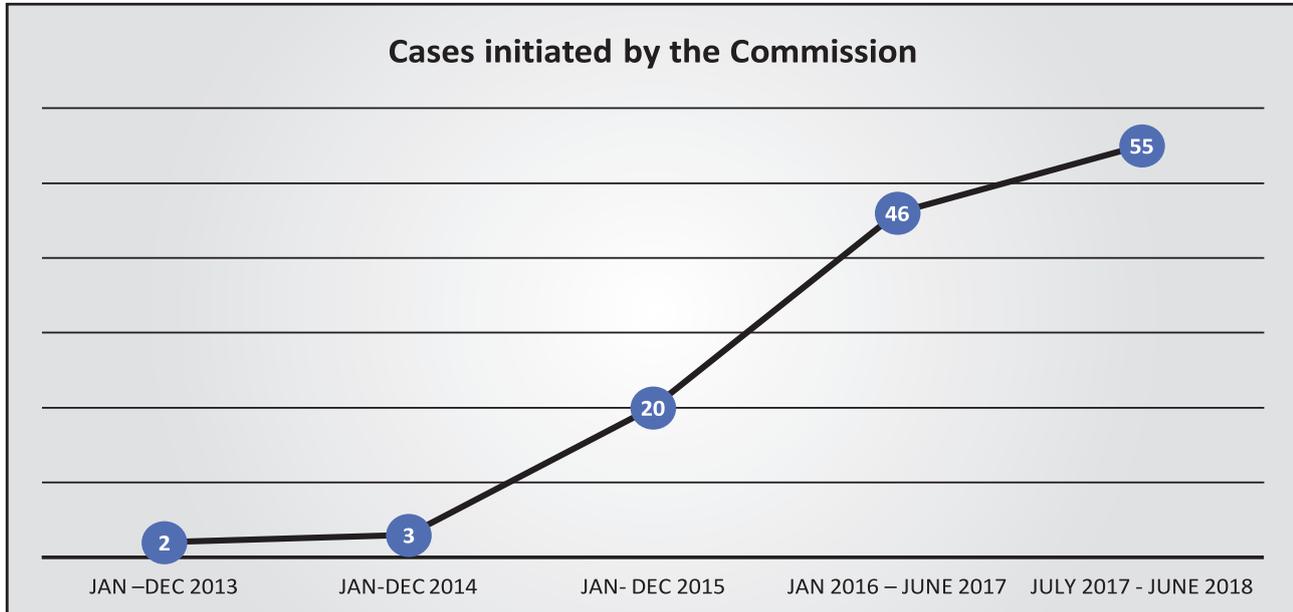
The Complaints and Advice Processing Unit (CAPU) is a specialised unit, under the Director-General, which registers and processes all complaints received by the ICAC. By the nature of its operations, and in line with the ICAC's impetus for effectiveness, CAPU staff are required to process complaints in a timely manner. As highlighted earlier in this Report, the CAPU maintains a close working relationship with the Director of Investigations, particularly because complaints form the basis of all investigations by the ID. Sections 43, 44 and 45 of PoCA 2002 define the different types and sources of complaints, which the CAPU handles on a daily basis.

Not all complaints that are processed by the CAPU are linked to either corruption or money laundering, and are termed as Non-Pursuable ones. The remaining ones are directed to the Commission, through established internal procedures, for the opening of new cases to be investigated by the ID, within the framework provided by Sections 46 and 47 of the POCA.

During the year in review, the CAPU has registered 1770 complaints, as per the following particular breakdown of complaints received.

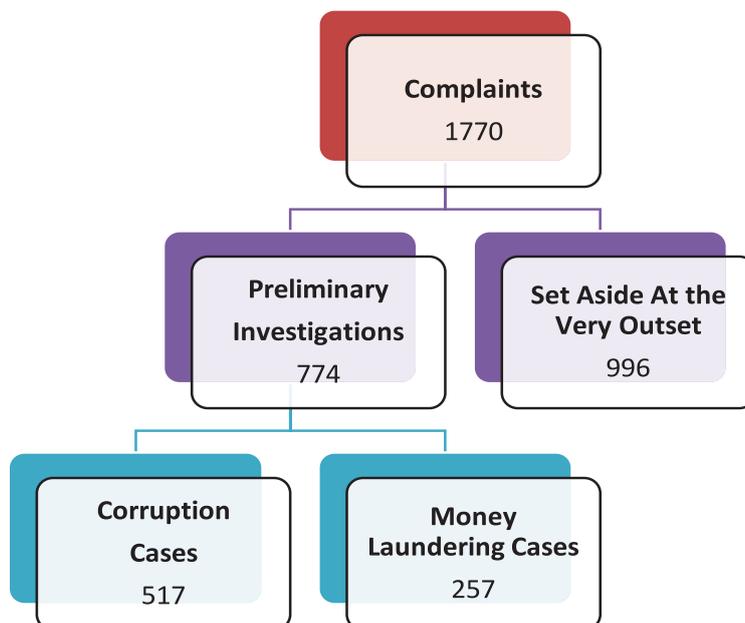
SN	Types of Complaints	Total
1	Phone Calls	80
2	Hotline	42
3	In Person	120
4	Own Initiative	55
5	Anonymous Letter	882
6	Signed Letter	261
7	E-mail	107
8	Website	145
9	Fax	1
10	Referrals	77
Total number of complaints processed		1770

A distinguishing trend over the last two years has been the consistent increase in the number of Own Initiative cases, which reflects the ID's strategy for increased proactive investigation.



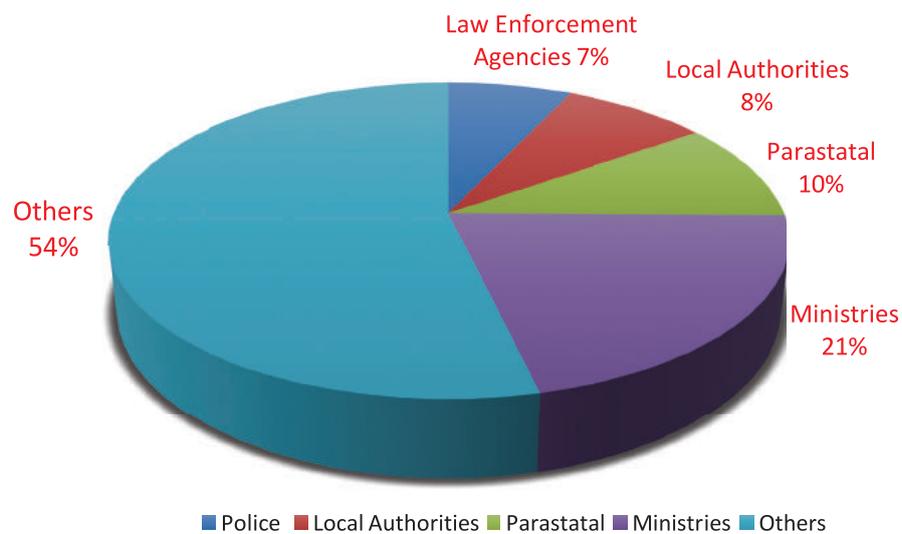
5.2 Initiated Preliminary Investigations

For period 1st July 2017 to 30th June 2018, the CAPU processed **1770** complaints. The Board decided to initiate Preliminary Investigations in 774 of these complaints. 517 cases were corruption offences and 257 were money laundering offences. The remaining 996 complaints were Set Aside at the Very Outset (SAVO) either because of the vague nature of the complaints or because they neither fell under the purview of the Prevention of Corruption Act 2002 nor under the Financial Intelligence and Anti-Money Laundering Act 2002.



Out of the 774 Preliminary Investigations initiated by the Commission, 54 represented complaints against members of the Mauritius Police Force, 64 against personnel of local authorities, 77 cases against employees of parastatal bodies, 164 cases against public officials working in ministries, and the remaining 415 cases were against public officials in other various institutions or departments.

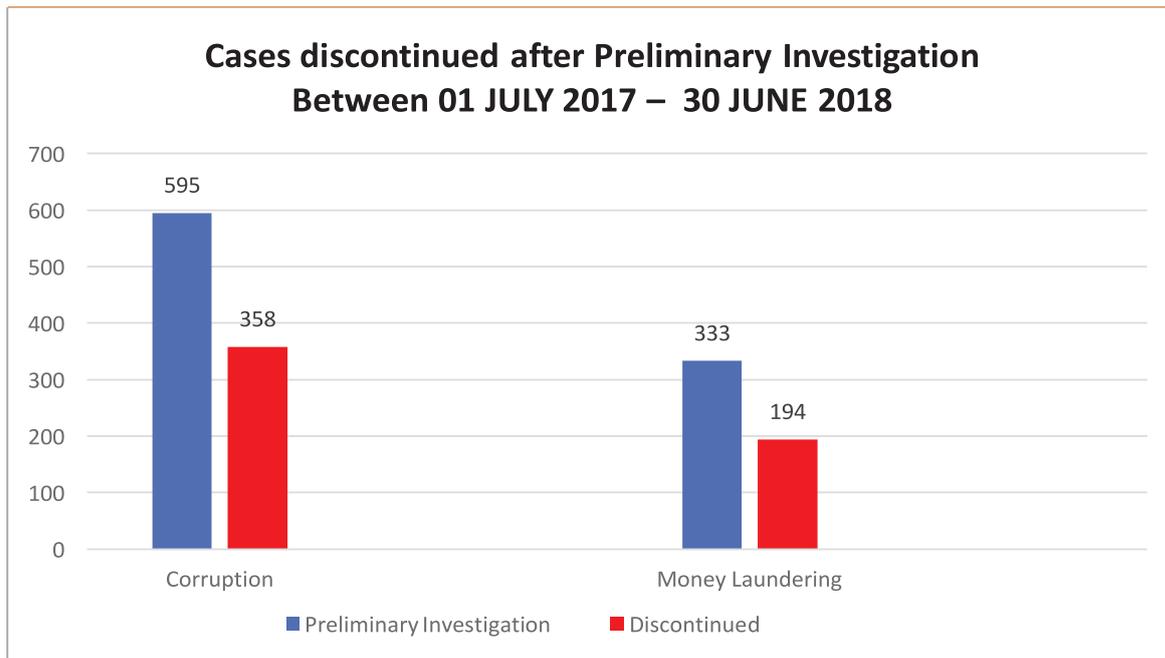
CLASSIFICATION OF PRELIMINARY INVESTIGATIONS



5.3 Discontinued Preliminary Investigations

During the period 2017-2018, the Commission decided to initiate 774 Preliminary Investigations out of which 449 of those cases were eventually discontinued after investigation. One of the main reasons of discontinuation is the absence of vital information, which is a striking trait of anonymous complaints generally. In such circumstances, many investigations are discontinued after preliminary investigation due to absence of pertinent material.

<i>JULY 2017 – JUNE 2018</i>		<i>Corruption</i>	<i>Money Laundering</i>	<i>Total</i>
PI brought forward from previous years		78	76	154
Preliminary Investigation		517	257	774
TOTAL		595	333	928
Discontinued	after Preliminary Investigation	358	194	552
Balance as at 30 June 2018		237	139	376



5.4 Further Investigations

As at 1st July 2017, the ID had 173 cases on Further Investigation (FI) on hand. During the period from 1st July 2017 to 30th June 2018, 71 additional cases were put on FI. The ID completed 70 cases, out of which 18 were recommended for prosecution. As a matter of information, investigations involving more persons engaged in various transactions at different point in time (counts) make investigations more complex and time consuming.

The table below shows a breakdown of further investigations completed during the period under review.

<i>Details</i>	<i>1st July 2017 – 30 June 2018</i>	
No. of FIs brought forward from previous years as at 1 st July 2017	173	
No. of FIs instituted for period 1 st July 2017 to 30 th June 2018	71	
No. of FIs completed and referred to the ODPP	70	
No. of FIs completed sent to the ODPP with recommendation for prosecution	18	
No. of counts and persons involved in the FI cases sent to the ODPP with recommendation for prosecution	Counts 178	Persons 22
No. of FIs completed sent to the ODPP with recommendation for No Further Action (NFA) and referrals to other organisations	NFA 36	Referrals 16

5.5 Cases referred to the Corruption Prevention and Education Division

The investigations by the ID sometimes reveal loopholes in the systems and procedures of public and parastatal bodies that present a risk for corrupt and other illicit practices. Such issues are reported to the Commission for a decision to refer the matter to Systems Enhancement Branch of the Corruption Prevention and Education Division for Corruption Prevention Review (CPR) by virtue of S20(1)(g) of PoCA 2002. For the period under review, the ID has referred 15 cases for CPR in the public sector organisations, local authorities and parastatal bodies.

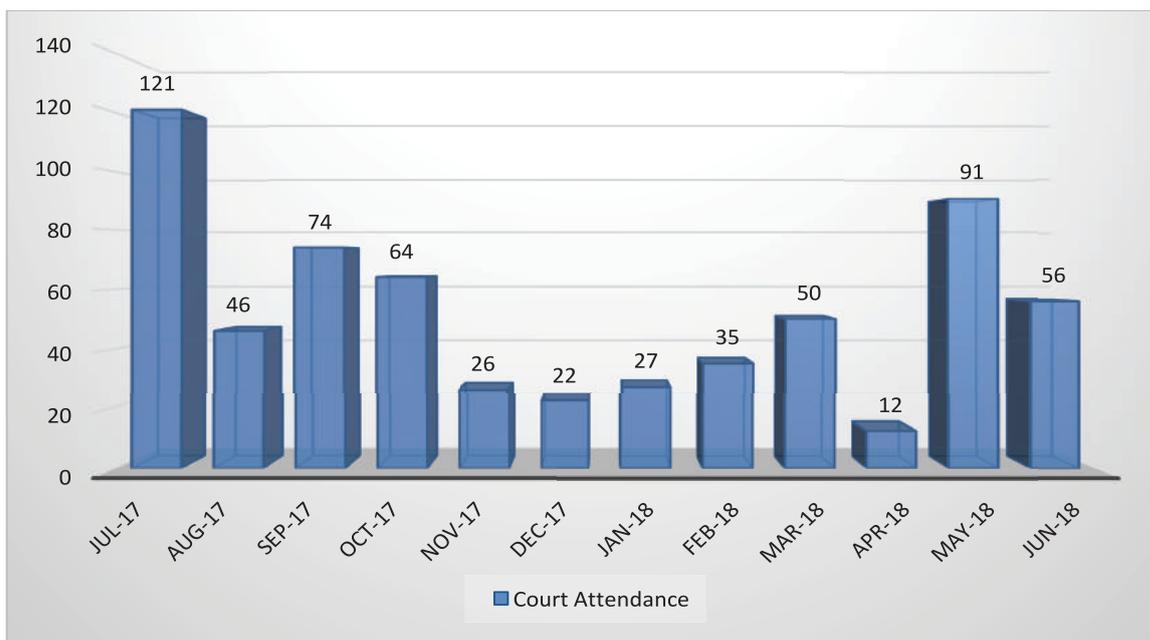
5.6 Statements Recorded

Criminals have been making more use of digital platform to perpetuate their crimes, especially corruption and money laundering. This is the purpose for which the Commission has, since the past two years, been investing more resources for the identification, collection and analysis of electronic data. Although digital data may provide corroborative, supportive or even conclusive evidence during trial in court, yet we will continue to rely on evidence given viva voce by witnesses. Thus interviewing witnesses remains a crucial source of evidence for the Commission which the prosecution has to rely upon. During the period under review, 3410 interviews have been conducted during investigation of both corruption and money laundering.

5.7 Cases Lodged before the Intermediate Court

The ICAC regularly lodges cases before the Intermediate Court (IC) following the consent for prosecution from the ODPP. Cases lodged in a particular year may take several years to be cleared by the court. This situation is beyond the control of the ICAC. As at 30th June 2018, the ICAC has a total of 115 cases before the IC pending trial. The table below gives an indication of status and outcome of cases lodged before the IC.

Details	Total
No. of cases lodged before the IC for period 1 st July 2017 – 30 th June 2018	16
No. of cases which was pending before IC as at 30 th June 2018	115
No. of convictions secured	12
No. of counts	99
No. of persons involved	14



5.8 Search Orders, Sections 51 and 52

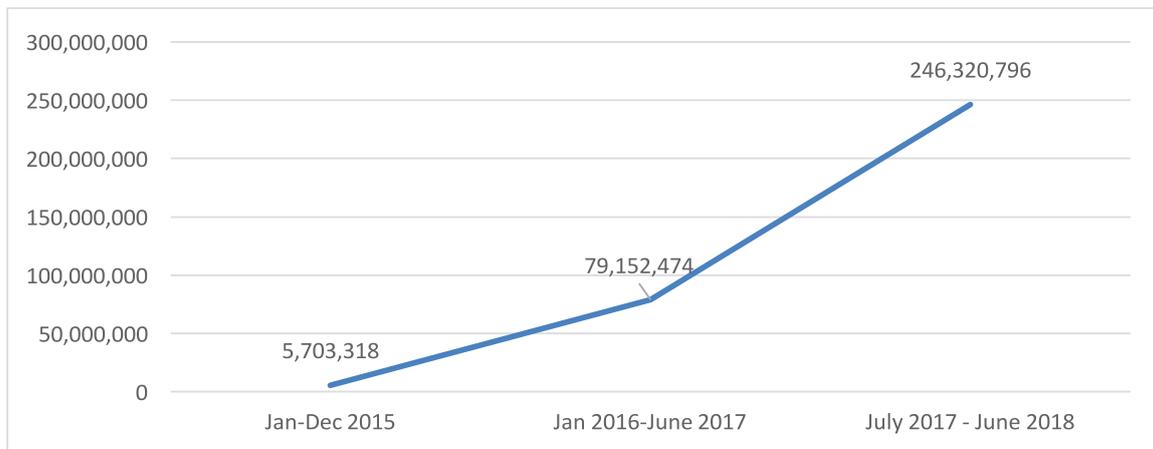
The quest for increased effectiveness in the ID’s investigations, coupled with the current operational strategy of the ID, has resulted in increased visibility of investigating officers’ efforts. In particular, the number of operations under the authority of Section 52 Orders has considerably increased. Such operations require prior risk assessments and may sometimes necessitate collaboration of specialised units of the Police for security. During the period under review, 56 Orders under Section 52 have been executed, during which incriminating evidence has been secured from the premises of individuals. Moreover, one search has been carried out on the premises of a financial institution by virtue of Section 51 Order granted by the Judge in Chambers.

5.9 Judge’s Orders issued under the Banking Act, Bank of Mauritius Act and Information and Communication Technology Act

In the course of investigations, the ID requires direct and corroborative evidence contained in highly confidential databases held by banks, financial institutions and telephone operators, which assists in the determination of links between suspects and criminal proceeds. Such Orders are granted by a Judge in Chambers on application made by ICAC. The following table shows the number of Judge’s Orders.

Particulars	Judge’s Orders	
	Banking Act	ICT Act
July 2017 – June 2018		
No. of orders issued by the Court	112	20
No. of persons involved	541	–
No. of persons/companies concerned by the orders	73	–
No. of telephones		85

5.10 Attachment Orders



Section 56 of PoCA 2002 provides for ICAC to apply for Attachment Orders to freeze property suspected to be financed by criminal proceeds. The ID has recourse to such orders in view of the ultimate confiscation of such property, on completion of a trial. In fact, our strategy in this regard, in line with international financial crime enforcement standards, is targeting finance by proceeds of crimes in order to undermine criminals' ability to reinvest in further illegal ventures.

From 1st July 2017 to 30th June 2018, the ID has applied and obtained Attachment Orders on movable and immovable properties, including bank accounts of some 100 persons suspected to be involved in money laundering. The net value of properties attached, including local and foreign currencies as well as jewellery secured, amounts to approximately MUR 246 million.

Assets	Quantity	Value (Rs)
Properties	53	113,533,454
Bank Accounts	103	85,511,820
Sea Vehicles	6	4,329,000
Road Vehicles	62	42,946,522
Total	224	246,320,796

5.11 The ID's Recourse to Orders over the past Five Years

	Jan-Dec 2013	Jan-Dec 2014	Jan-Dec 2015	Jan 2016 – Jun 2017	July 2017 – Jun 2018
Section 51, under PoCA 2002	2	4	0	0	9
Section 52, under PoCA 2002	4	2	4	47	56
Disclosure Order, under the Banking Act and Bank of Mauritius Act	33	19	60	104	112

	<i>Jan-Dec 2013</i>	<i>Jan-Dec 2014</i>	<i>Jan-Dec 2015</i>	<i>Jan 2016 – Jun 2017</i>	<i>July 2017 – Jun 2018</i>
Attachment Order	13	5	2	33	20
Itemised Phone Listing	5	7	10	12	20

5.12 Mutual Legal Assistance

In light of the evolution of financial crimes facilitated by globalisation, the importance of Mutual Legal Assistance has substantially increased. Whilst the actual process is beyond the ICAC's control, the ID has triggered 10 requests for Mutual Legal Assistance in order to obtain evidence to support ongoing investigations. In general, a response takes long, despite obligations of State Parties under the UNCAC and the seriousness of the offences being investigated.

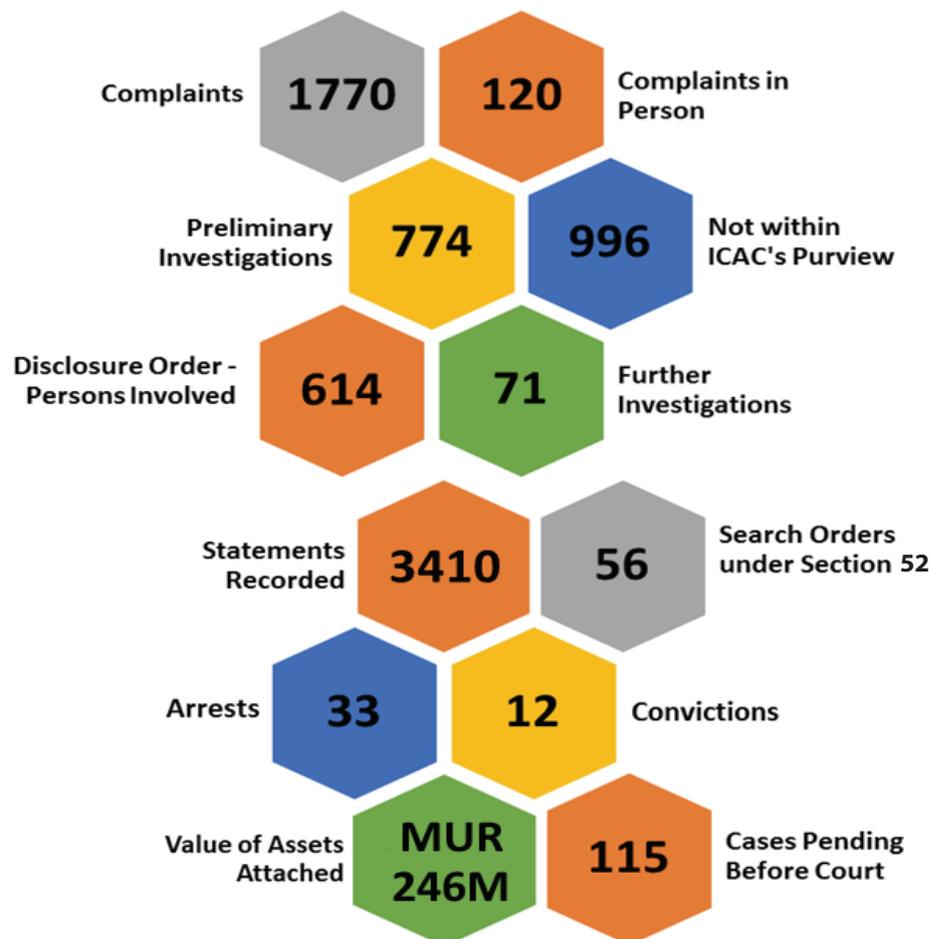
<i>Number of Applications</i>	<i>Countries involved</i>
4	Reunion Island
1	India
1	Madagascar
1	Switzerland
1	Singapore
2	Seychelles

5.13 Rodrigues Sub-Office

The performance of the Rodrigues Sub-Office during the year in review is detailed in the table underneath.

<i>Details</i>	<i>Total</i>
No. of Complaints Received	28
No. of PIs instituted during 2017-18	18
No. of live PIs	01
No. of PIs discontinued	17
No. of PIs put to FIs	-
No. of FIs brought forward from previous years	02
No. of FIs discontinued	-
No. of FIs with recommendation of prosecution	1

KEY STATISTICS FOR THE YEAR



6.0 OPERATIONAL AND ADMINISTRATIVE CHALLENGES

In the course of its operations during the year, the ID has come across a number of issues that, at this point in time, represent challenges that will have to be addressed in the future if investigative and prosecutorial performance is to be enhanced in an effort to ensure greater effectiveness. Some of these issues are of an operational as well as administrative and technological nature.

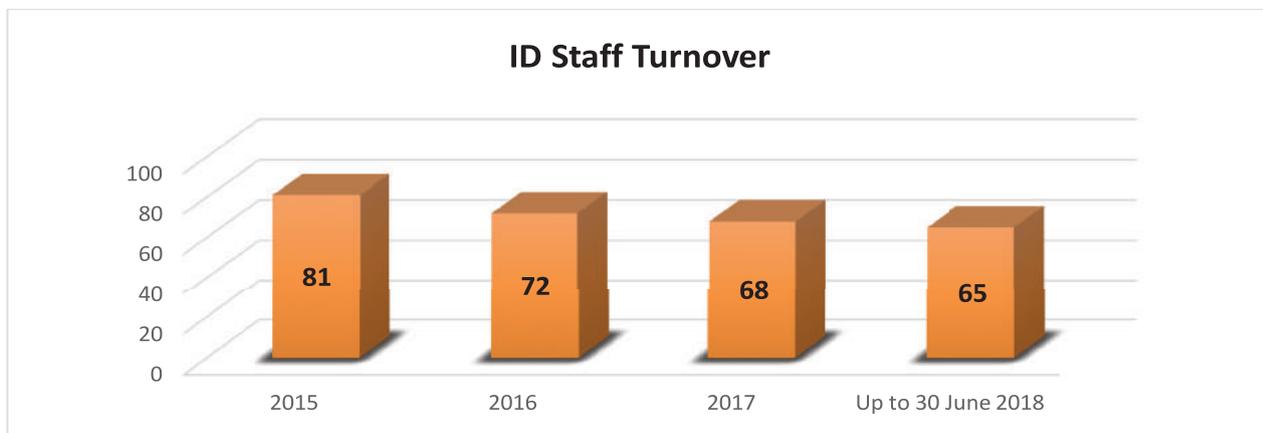
6.1 Staff Turnover

During the past few years, the ID has been seriously under-staffed (recruitment having frozen in the context of the forthcoming Financial Crime Commission). A related occurrence has been an alarming staff mobility to other agencies. It has been a real challenge for the staff to meet the Divisions' expectations. A rapid look at the staff turnover at the Investigation Division, as shown in the table below, reveals that over the past three and half years, sixteen staff have left, most of them to occupy important positions in other organisations, mostly in the Banking Sector. In fact, recent developments in that sector have led, amongst others, to the creation of Compliance Departments in financial institutions and it is easier for them to propose a more attractive package and benefits to

recruit a well-trained and experienced officer from the ICAC. Staff retention is an issue that has to be dealt with in order to ensure return on investments.

Although the ICAC has the satisfaction that those officers who left and are now serving in those Compliance Departments will be involved in the fight against corruption and money laundering, staff turnover remains a challenge, the more so because the release of the Report of the Commission of Inquiry on Drug Trafficking in 2018, will significantly increase the workload of ICAC in terms of additional complex enquiries.

Nevertheless, showing their utmost commitment and dedication, the staff of the ID has generally shown commitment and worked hard to meet most targets, partly due to management alleviating the shortage of staff with the posting of some dedicated Police officers on secondment to ICAC.



6.2 Blockchain Technology

Technology-savvy criminals are increasingly using blockchain technologies to develop new forms of financial criminal activities and move proceeds of crimes across jurisdictions without leaving any trace. Additionally, they use legal structures provided by Fintech companies across the world to disguise and move their funds. Such cases are difficult to investigate in-so-far as there are limited traces and criminal proceeds move quickly across various jurisdictions. It is imperative that access to technological tools, training and expertise be a top priority in order to ensure that new forms of financial crimes, often based on the use of technology, be addressed effectively.

6.3 Third-Party Financing (Prête-Noms) and Shell Companies

The phenomenon of “prête-noms” and shell companies has emerged significantly in Mauritius, in recent years. With experience, we have noticed that offenders do not register moveable and immovable properties in their names or their relatives because of the stringent regulatory controls that exist nowadays. Further, the use of shell companies is made to conceal the identities of the real owners. Consequently, in order to conceal their wealth, criminals increasingly have recourse to innovative methods in order to disrupt the link between them and the property. Third party financing

is a global challenge to all law enforcement agencies in-so-far as technology facilitates the process. The ID has addressed this issue by reinforcing the Intelligence Unit.

6.4 Anonymous Complaints

Investigating into anonymous complaints is a recurrent challenge as they, more often than not, comprise vague or poorly communicated facts which, in other circumstances, would have provided concrete indications on the suspected offences. In investigating into such complaints, the ID has to invest substantial resources to verify pertinent aspects, in order to decide whether they are linked to offences under ICAC's purview. Although anonymous complaints are, because of the very secretive nature of financial crime, critical for combating financial crime, they can nevertheless present serious challenges which can range from legal, evidential as well as reputational. It remains a fact that some anonymous complaints have allowed the ID to detect offences which would have otherwise been out of the radar. However, the system has to be reviewed and reinforced. One of the solutions being considered is to have a defined filtering process for such complaints.

7.0 WAY FORWARD

In its commitment towards effectiveness, the Commission has several projects in the pipeline, including:

(i) Case Management System (CMS)

In 2019, a CMS will be deployed in the ID, as part of the ICAC's Computerisation project. The CMS is an integrated investigative and analysis tool, on which the UNODC is collaborating with the ICAC. The application will ensure the security and integrity of information and maintain a detailed audit trail, by allowing the efficient and controlled distribution of case files.

(ii) Introduction of Typed statements

In a bid to modernise its operations, the ID has completed all background work in relation to the introduction of typed statements, including the finalisation of dedicated Standard Operating Procedures after discussion with the UNODC, which will become a reality in early 2019. This groundbreaking move represents our commitment to be innovative in our core processes in our quest for increased effectiveness, characterised by, inter alia, time and cost savings, increased professionalism, greater safeguard of the physical integrity of statements, electronic storage and so on. We shall be the first law enforcement agency in the region to move to typed statements.

(iii) Capacity Building for Regional Anti-Corruption Agencies

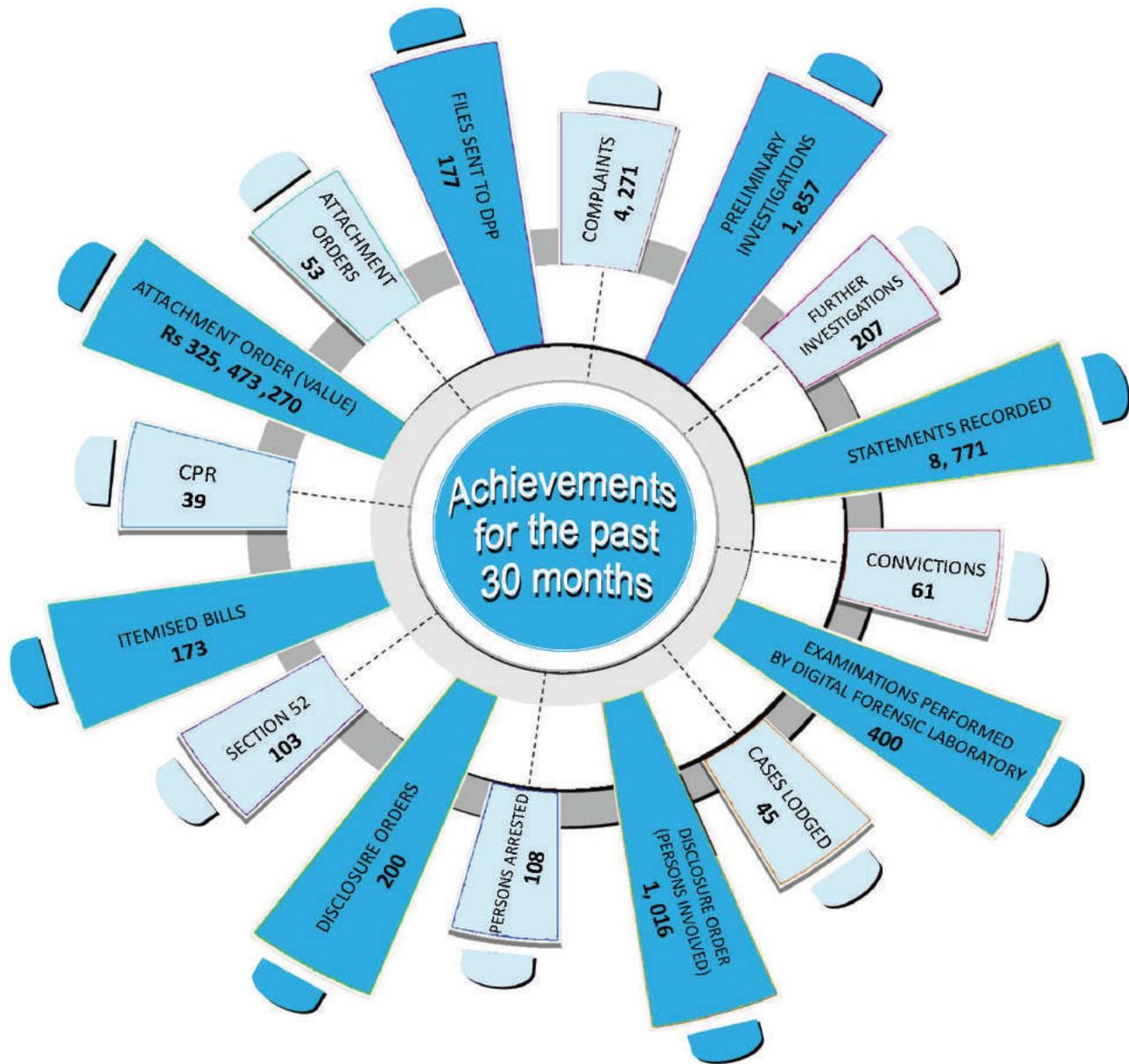
Discussions have been held with anti-corruption agencies of Mali, Seychelles and Madagascar for technical assistance and training to be delivered by the ID staff. Trainers have been identified and will be proceeding to these countries by the end of the year. In parallel, trainers who have been

identified are provided with continuous and advanced development, which has been made possible through collaboration / networks of experienced ACCs and international organisations.

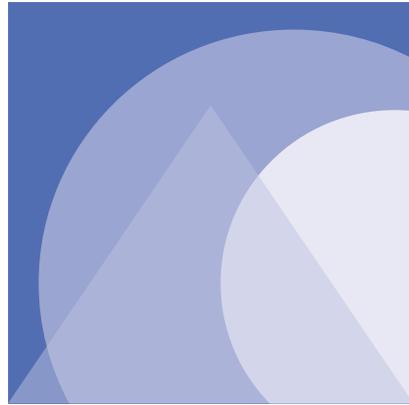
(iv) Coordinated Inter-Agency Cooperation

Inter-agency cooperation and collaboration remains a big challenge for ensuring effectiveness. As highlighted earlier, the nature of financial crime has evolved in the light of new technologies, and enforcement agencies can no longer rely on the existing models. The new environment calls for effective cooperation between domestic agencies in order to address all the aspects of financial crimes, notably the actual offence, any related illegal acts and tracing of the criminal proceeds. The benefits that such cooperation will bring to concrete criminal investigations include: (1.) a timely sharing of pertinent information; (2.) an effective distribution of investigatory resources; and (3.) sharing of dedicated databases.

In this spirit, ICAC took the initiative and set up a platform for the different enforcement agencies of the country to coordinate their efforts, showing a shift from what would have been qualified as an utopia some years back to an achievable reality. However, such cooperation requires a more formalised framework that creates obligations on each participant, in order to yield material results and to show a strong commitment of the participating institutions to combat corruption and money laundering. The environment in which white-collar criminals are operating globally is becoming highly dynamic and sophisticated. Keeping the pace with them is a continuous battle for law enforcement agencies, which will be won only through an integrated approach.



"Nothing matters but the facts. Without them, the science of criminal investigation is nothing more than a guessing game."
Blake Edwards



ICAC

INDEPENDENT COMMISSION AGAINST CORRUPTION

Annual Report 2017 - 2018

**CORRUPTION PREVENTION
AND EDUCATION DIVISION**

CORRUPTION PREVENTION AND EDUCATION DIVISION

1.0 INTRODUCTION

Corruption is a form of an inappropriate conduct characterised by dishonesty and deceit. It deprives citizens of quality education, healthcare and access to housing, food and water and other basic needs. It also fuels transnational and organised crimes and threatens the security of the people. One of the internationally recognised strategies to combat corruption is to mobilise the people through educational and prevention work. Education and prevention strategies are internationally recognised as being key to complement the repressive/investigative strategies for a sustainable fight against corruption and money laundering. Being able to prevent corruption through education and prevention strategies can be important in the sense that it can avoid the detrimental effects of corruption to take place. The obligation to carry out education and prevention as a means to combat corruption, is enshrined in the provisions of Chapter II of the United Nations Convention against Corruption (UNCAC), as translated in Sections 20 and 30 of the Prevention of Corruption Act (PoCA) 2002. Pursuant to this mandate, the Independent Commission Against Corruption (ICAC) has, over the years, deployed several corruption prevention and education strategies to reinforce integrity at various levels and works in partnership with all the different components of society to trigger and sustain a change in mindset.

The prevention mandate focuses on Corruption Prevention Reviews which require an analysis of systems, procedures and practices in public bodies. The objectives are to detect weaknesses and to recommend measures for improving transparency, accountability and integrity of public service delivery. These reviews are conducted in areas identified as high risk, at the request of public bodies or following an investigation into alleged cases of corruption. An investigation often discloses maladministration or mismanagement that requires an enhancement in the systems, procedures and practices.

The main purpose of education and prevention strategies is to rally the public support in the fight against corruption. If properly designed and implemented, this strategy can yield greater effectiveness in the campaign against corruption. Indeed, education and prevention are proactive strategies meant to curb opportunities for corruption and make it a high risk and low gain activity. It is for this reason that the Corruption Prevention and Education Division (CPED) continued to work closely with most stakeholders in society including the public sector, private sector, civil society, education sector and international/peer organisations to create a common understanding of corruption and work towards its elimination.

These strategies are particularly relevant to Mauritius as a small island state with limited resources. Reinforcing prevention and education strategies have multi-fold benefits in terms of:

- Administrative procedural simplicity for quality public service delivery;
- Contributing towards nation building; and
- Cost effectiveness in the fight against corruption.

For the public to be engaged in the fight against corruption, it is important that the education and preventive campaigns bring in the required change in attitude, behaviour, conduct of citizens and their expectations in terms of service delivery. In fact, the antidote for corruption is integrity. In other words, because corruption distorts the very architecture of moral and social behaviour, thereby damaging core human values such as integrity and honesty, it is crucial for anti-corruption strategies to be built around re-establishing such values.

Our strategies aim at reinforcing the various components of public sector integrity as well as business integrity with the support of civil society participation. Stakeholders are becoming increasingly concerned about damaging effects of corruption on their day to day living, the safety and security of their families and the future of their children – the national image. They are also becoming more conscious of their duties and responsibilities to participate actively in the fight against corruption. They are increasingly able to recognise an act of corruption, resist, reject and report it. The effectiveness of education and prevention strategies refers to their ability to bring a change in mindset over time and this is being achieved in partnership with stakeholders, leading to a growing intolerance and hostility against corruption.

While a gradual change in behaviour is observed, there are still allegations of corruption against some people. The fight against corruption through education and prevention to bring about a change in culture is a long-term process that requires perseverance and sustained efforts and resources. The ICAC has been relentlessly conducting several education sessions throughout the year starting with children from an early age to entrench integrity as an antidote to corruption and the ethos of transparency and accountability at all levels. Considerable efforts and resources are put towards reinforcing the integrity of systems, procedures and practices for public service delivery driven by principles of transparency, accountability, fairness and integrity.

Here, the commitment and collaboration of top management of public sector organisations are critical because they need to set and communicate the tone for zero tolerance against malpractices and corruption. If people act with integrity, there would be no room for corruption. It is important to put in the required resources and efforts to sustain education and prevention actions to bring the required change for a permanent shift in mindset.

Alongside, the engagement of private businesses in the fight against corruption is essential as it serves to address the supply side of corruption. This has been possible through the Public Private Partnership Against Corruption (PPPAC) and the Private Sector Anti-Corruption Task Force (PACT). Corruption risk

areas identified by the PPPAC, particularly, licensing and permits in local authorities, Beach Authority and Tourism Authority, work permit for foreign labour and building and land use permit in local authorities, were reviewed and recommendations made to the relevant authorities to ensure transparency, accountability, fairness and integrity. Some of the recommendations have been included in the Finance Act 16/17 and 17/18 for implementation. This has no doubt contributed to the improvement of the ranking of Mauritius in terms of business facilitation.

At regional and international levels, we have been very active during the period under review to put forward the ICAC Mauritius as a model of excellence in the region. Regional and international co-operation as well as bilateral co-operation have been strengthened and activities were held in line with the Assembly of the African Union declaring 2018 as “the African Anti-Corruption Year” under the theme ‘Winning the Fight Against Corruption: A Sustainable Path to Africa’s Transformation’. Besides, the organisation of a Regional Conference on Effectiveness of Anti-Corruption Agencies in Africa in collaboration with the African Development Bank (AfDB) in May 2018, 5 MoUs were signed with sister agencies, 8 delegations were on study tours at the ICAC. To align itself with its priority objective of playing a more active role in the region, the ICAC participated in 17 regional and international events. Officers of the ICAC also participated in 24 regional and international anti-corruption and anti-money laundering capacity building events.

Thus, the anti-corruption landscape has been reinforced significantly at the domestic level to comprise, amongst others, the running of Anti-Corruption Committees in 62 public bodies, the designation of 73 Integrity Officers, the conduct of Corruption Risk Assessment in numerous organisations, the setting up of a Comité Anti-Corruption (CAC) in all the 10 districts of the Republic of Mauritius including Rodrigues, the running of 6 platforms to address different corruption prone areas, the development of anti-corruption tools and the systematic training of all new recruits in the public sector with strengthened cooperation and collaboration at the regional and international levels.

2.0 YEAR 2017 - 2018 SNAPSHOT

Public Sector

- 45 empowerment sessions conducted with 1751 participants
- A 13 hour Integrity and Anti-Corruption module developed and implemented for around 500 new recruits
- Empowerment sessions conducted for around 500 new recruits from 12 Parastatal bodies
- 73 Integrity Officers designated in public bodies and empowered
- 22 CPRs with 410 recommendations made and 22 follow-ups conducted
- 88 public bodies implementing the Public Sector Anti-Corruption Framework (PSACF) - 62 of them having set up Anti-Corruption Committees and 50 have reached the Corruption Risk Management stage

Private Sector

- Sustaining the Public Private Partnership Against Corruption (PPPAC) platform, PACT and Construction Industry Anti-Corruption Committee (CIACC) through regular meetings and production of a report on work permit for foreigners
- Some of the recommendations made by the PPPAC have been included in the Finance Act 16/17 and 17/18
- A focused session on contract management with contractors and professionals of the construction industry conducted
- 12 sensitisation sessions conducted with 370 participants

Civil Society

- 25 empowerment sessions conducted with 2624 participants
- 13 more Trade Union Federations joined the TAC platform
- A Comité Anti-Corruption set up in Rodrigues (Mauritius - 9 CACs)
- 2 workshops conducted with 250 participants
- Code of Conduct for Councillors translated in Creole Mauricien and French and disseminated to all Councillors
- Development and distribution of 2000 brochures for Women

Education Sector (Pre-Primary, Primary and Secondary)/ Youth

- 18 sensitisation sessions with 1190 participants
- 7 Focus Group Discussions with 134 young participants
- 1 Training of Trainers workshop with 50 participants
- 1 Discussion Forum with 70 Integrity Club facilitators
- 1 workshop with 50 pre-school managers
- 1 workshop with 150 Integrity Club members
- A poster competition involving over 800 primary pupils
- Anti-Corruption pledge signed by 4550 persons as at 30 June 2018
- An anti-corruption flyer for youth

Tertiary Education Institutions

- 12 sensitisation sessions with 527 participants
- Launching of the Inter-University Students Anti-Corruption Forum
- Sustaining the Anti-Corruption Academic Forum (ACAF)
- Discussion Forum on Ethics and Corruption with 100 participants

Regional and International Relations

- 5 MOUs signed with sister Anti-Corruption Agencies (ACAs)
- ICAC hosted study tours for officers from ACAs from 7 African countries
- Participated in 16 regional and international events
- Hosted a Regional Conference on Effectiveness of ACAs in collaboration with AfDB

Rodrigues

- 2 missions to Rodrigues to conduct anti-corruption activities with 956 participants

Commemorating International Anti-Corruption Day

- Organisation of a forum on **“Values and the fight against corruption”** with 750 participants
- Leadership and Supervision training for ICAC senior management and heads of law enforcement agencies by the Commonwealth Secretariat

3.0 THE STRATEGIC APPROACH OF THE CPED

The challenges, gaps, public expectations and problems identified during the previous years were analysed and measures to respond to these challenges to bring more effectiveness in the fight against corruption were addressed as far as possible during the period 2017-2018.

Thus, the main strategic objectives of the Corruption Prevention and Education Division for the period under review were as follows:

- Reinforcing Public Sector Integrity;
- Empowering Youth to Become Drivers of the Anti-Corruption Crusade;
- Leading Businesses towards Anti-Corruption Compliance;
- Reinforcing Civil Society Participation;
- Reinforcing Regional and International Cooperation in the Fight against Corruption (details will be provided in subsequent Chapter); and
- Maintaining Effective Communication with Stakeholders.

Also, our strategy took on board the fact that the nature and scope of corruption is changing at an unprecedented pace, becoming increasingly sophisticated, complex and challenging as a result of new technologies. Corruptors are progressively becoming more creative, smarter and innovative, posing serious threats to the realisation of the Sustainable Development Goals for societal progress.

While actions have been taken at the level of the Division to review the Standard Operating Procedures in order to render the education and prevention activities more effective, our present education and prevention mandates focus essentially on anti-corruption. However, with current

changes in the environment and with growing scope for financial crimes, there is need to extend the education and prevention mandate to include anti-money laundering, fraud and other related crimes to ensure a holistic strategy to fight financial crimes effectively.

3.1 Reinforcing Public Sector Integrity in the Fight against Corruption

For the year under review, actions were undertaken to further entrench the principles of transparency, accountability and integrity in the public service. Integrity of systems, procedures and practices were addressed in specific core functions to enhance key public services. Further, the ethics infrastructure of the public sector was consolidated through, amongst others, new recruits of the public service being systematically empowered to resist temptations of corruption. The corruption prevention and education activities conducted in the public sector have brought about an impact for creating the need for a zero-tolerance approach to corruption and developing an anti-corruption culture. The conduct of Corruption Prevention Reviews (CPRs) and corruption risk assessment exercises, through the Public Sector Anti-Corruption Framework (PSACF) have been means to deal with the mitigation of corruption risks in various sectors of the public sector.

Having a strong ethical culture in public organisations is a prerequisite to organisational integrity. Public bodies need to be answerable for ensuring a corruption free environment. As such, the effectiveness of our anti-corruption activities may be gauged through the following:

- Increasing number of public bodies empowered to take ownership for corruption prevention;
- Management of public bodies are increasingly taking responsibility to conduct their own risk assessment in their areas of activities and functions;
- Public organisations are collaborating with the ICAC to reinforce their systems and procedures; and
- The implementation of the recommendations contained in CPRs has reinforced control and promoted transparency and accountability in the area concerned.

However, there are certain challenges facing the public sector despite the efforts being put to strengthen people and organisational integrity in this sector. These are related to low level of commitment in some public bodies for improving organisational integrity. For example, the recommendations made in the CPRs are not mandatory thus their implementation are not always smooth and effective. It is worth noting that in Seychelles, the anti-corruption legislation makes the recommendations of the CPRs mandatory and provides for sanctions for Heads of public bodies for non-compliance without reasonable excuse. Moreover, Integrity Officers of different public agencies have been reluctant to come up with integrity initiatives as they consider same to be an additional burden on them. Some had even claimed additional pay to serve as Integrity Officers.

3.1.1 Promoting Corruption Resistant Systems through Corruption Prevention Reviews

The ICAC has sustained its efforts to reinforce public sector integrity through the conduct of CPRs in areas perceived to be highly prone to corruption as highlighted in the UNCAC and as a result of investigations into complaints received at the ICAC and issues raised in National Audit Office reports. An investigation often flags weaknesses in systems, procedures and practices in public service delivery, that provide opportunities for malpractices or corruption. These CPRs examine the systems, procedures and practices in order to identify these loopholes and recommend remedial measures accordingly.

During the reporting period, 22 CPRs focusing in different corruption risk areas such as; procurement, recruitment and selection, allocation of grants, revenue collection and use of public resources were conducted in Ministries, Government departments, Commissions set up under the Constitution, and local authorities. Reports highlighting the identified systemic weaknesses and associated corruption risks and containing 410 recommendations have been released to management of public bodies for prompt consideration and implementation, in order to bring about administrative procedural simplicity while ensuring transparency, accountability, supervisory control and improved service delivery. Details are in **Appendix II**.

As far as public procurement is concerned, the weaknesses comprised, among others, lack of proper procurement planning, inadequate checks and balances and high discretion at the individual level which entail potential corruption risks such as risk of biased need assessment to suit certain suppliers /vested interests, favouritism during the award of bids, collusion among the bidders and public officials, solicitation of bribes, non-declaration of conflict of interests and sharing of privileged information.

Based on the CPR recommendations, relevant public bodies have taken several initiatives to promote a strategic approach to public procurement in order to get value for money goods and services through reinforced integrity in their procurement framework including the contract management process.

3.1.2 Follow-Ups and Impact of Corruption Prevention Reviews

As a pre-requisite to ensure effective implementation of recommendations contained in the CPR reports released, follow-up exercises were carried out to assess the implementation status of recommendations and to take cognisance of constraints faced by the public bodies for provision of subsequent support and guidance. Subsequently, 22 follow-up reports have been issued to the respective stakeholders for necessary actions. The ICAC has also provided the necessary assistance and technical support upon request from public bodies.

The follow-up reviews showed that around 78 % of the recommendations provided in the CPRs have been implemented/ were being implemented which demonstrates the level of efforts and willingness of public bodies to build corruption resilience and promote good governance. Some of the outcomes and impact of the CPRs and subsequent follow-ups are given below:

A. *Improved Framework for Selection of Artists*

The selection of local artists made in the context of major cultural events organised by public bodies is perceived as an area prone to corruption due to substantial funds being disbursed or involved in the organisation of such events. Following two reviews, measures were proposed to enhance governance structure for the selection of local artists and promote transparency, accountability and integrity throughout the selection process. These mainly include; the development of documented policy and procedural manual for the selection of artists, adopting an effective method regarding call for local artists and introducing an independent Artist Selection Panel.

B. *Better Oversight Mechanism*

Effective oversight mechanisms are essential for the detection and deterrence of malpractices/ corrupt practices. Oversight mechanisms such as Internal Audit and the Audit Committee provide assurance of the soundness of control systems in place for the prevention and detection of malpractices. Recommendations have been made with emphasis to reinforce and increase the effectiveness of oversight mechanism through the establishment of fully operational Audit Committee and effective internal audit system. Public bodies have taken necessary actions to reinforce oversight, set up Audit Committees and ensure that corruption prone areas are subject to audit.

C. *Increased transparency in the Allocation of Grants*

The provision of grants by the Government to the public and organisations is perceived as area prone to malpractices/ corruption. Considerable public funds are annually disbursed in terms of grants, subsidies, sponsorships and donations and have extensively been used as an alternate means for delivering Government programmes. Reviews undertaken in this area include the Training Grant Scheme at the Human Resource Development Council and allocation of grants to charitable institutions.

The implementation of the recommendations which include the establishment of robust framework for allocation of grants through the development of written policy and procedures, compliance to well-established criteria, enhanced controls over payment of grant and proper oversight are expected to:

- promote good governance in the allocation of grant;
- prevent potential risk of corruption or malpractice such as grants being allocated to ineligible applicants;
- increase the grant beneficiaries' confidence; and
- ensure effective management and accountability of public funds.

D. Improved Access to Information as a Tool to Prevent Corruption

Transparency has been long recognised as a means to prevent wrongdoing. The recognition is often demonstrated by quoting the famous words of Jeremy Bentham **“Without publicity, no good is permanent: under the auspices of publicity, no evil can continue”**. It is essential to ensure that the organisation's functioning and decision-making processes of public administrations are transparent.

E. More Effective Communication of Rules: Conflict of Interests

CPRs lay a lot of emphasis on management of conflict of interests. It is common that public officials get confused about conflict of interests rules or are not always fully aware of them. Despite the fact that ignorance of the law is not an excuse, corruption prevention efforts have also focused on urging organisations to develop and communicate to all concerned parties clear policies and procedures to manage situations of conflict of interests. The implementation of appropriate mechanisms/ procedures for managing conflict of interests does not only help to prevent and detect any possible breach of Section 13 of the PoCA but also create an organisational environment where improper influence, public official's private interests or affiliations is effectively tackled.

F. Computerisation of Administrative Processes

The use of ICT to provide online services has been recommended to bring administrative procedural simplicity and improve organisational efficiency. ICT is being widely used in the conduct of public affairs to simplify administrative duties and to reduce red-tapism. As a corruption prevention strategy, the prompt computerisation of manual operations has helped to streamline processes, reduce human intervention/ interaction and ensure greater customer satisfaction as public services are delivered with more transparency, accessibility, convenience, promptness and effectiveness.

G. Gambling Regulatory Authority

The Gambling Regulatory Authority (GRA) is a body corporate mainly responsible for licensing of betting and gambling activities and enforcement of gambling laws to ensure compliance. The credibility and image of such an organisation depends heavily on organisational integrity. It is with this in mind that the GRA requested for assistance to reinforce the integrity of its operations and practices. Since there is huge money involved in the betting and gambling sector, there are risks that public officials be bribed by licensees in order to turn a blind eye on illegal operations/ malpractices. It was thus important for the GRA to ensure that integrity principles and transparent procedures are applied in an effective way so as to preserve its reputation and image.

Apart from the CPR undertaken at the GRA on licensing, focused education sessions were conducted with all the staff and assistance was also provided for development of a code of conduct for its staff. As an effective anti-corruption tool, the code of conduct for the GRA clarifies the

standards of conduct and ethical behaviour that are expected from the officers in the performance of their duties.

3.1.3 Implementation of the Public Sector Anti-Corruption Framework (PSACF)

With a view to foster public sector integrity, the ICAC has sustained its efforts to reinforce public sector organisations capacity and initiatives for corruption prevention through the implementation of the framework. The PSACF is meant to institutionalise anti-corruption structures to effectively prevent corruption/ malpractices and promote good governance in the public sector.

Driven by an Anti-Corruption Committee (ACC), the framework requires the adoption of an Anti-Corruption Policy (ACP) and conduct of Corruption Risk Management (CRM) for identification of appropriate measures to address the potential risks of corruption. As at the reporting period, the PSACF was being implemented by 88 Ministries/ Government departments and parastatal bodies. Anti-Corruption Policies have been developed by 62 public bodies while 50 were at the CRM phase. Details at **Appendix III**.

The successful implementation of the PSACF depends immensely on the commitment and capacity of public sector organisations. In this drive, the Ministry of Civil Service and Administrative Reforms (MCSAR) through Circular Letter No. 83 of 2017, highlighted the importance of adoption of an anti-corruption framework in the context of the major transformation being undertaken in the public service with the implementation of the Public Sector Business Transformation Strategy. Public sector organisations were invited to set up an Anti-Corruption Committee and embark on the implementation of the PSACF without any further delay. As per the circular, “... **an anti-corruption framework, if put in place and operated properly, would constitute an important instrument to uphold the principles of good governance and ward off risks of corrupt practices**”.

The circular also required public bodies to designate an Integrity Officer who would be responsible to develop and oversee an Integrity Programme for their respective Ministry/ Department.

3.1.4 Fostering a Culture of Public Sector Integrity

As envisaged in the UNCAC Technical Guide (UNODC 2009: 16), training programmes should be a standard element of the organisational integrity system. Hence, through our partnership with the public sector, public officials were guided and frequently reminded about the professional ethics expected of them.

Education activities conducted for the public sector are highlighted below:

3.1.5 Empowering Public officials

A. Requests from Civil Service College

There is an agreement between the Civil Service College and the ICAC to the effect that all their courses for public officers should contain an anti-corruption component. Hence, the Civil Service College regularly requests the ICAC to deliver courses for public officers on themes pertaining to corruption and the importance of ethics with the aim to empower them to recognise, reject, resist and report corruption. In this context, 25 sessions targeting over 700 public officers were conducted.

B. Requests from Ministries/ Public Bodies

One of the initiatives taken by Anti-Corruption Committees (ACC) in public bodies has been to empower staff on corruption related issues. In this endeavour, 1500 public officers from 12 public bodies were empowered on corruption and related issues. The issues covered during the sessions include the legal and ethical obligations of public officials as well as their roles and responsibilities in the fight against corruption and the promotion of an integrity culture.

C. Empowerment of Staff of Public Organisations

In our endeavour to sustain an effective fight against corruption in the public sector, staff of 5 public organisations, namely the Ministry of Ocean Economy and Shipping and Marine Resources, Ministry of Public Infrastructure, Land and Transport (Land and Transport Division), Ministry of Energy and Public Utilities, the Sugar Industry Labour Welfare Fund (SILWF) and Airports of Mauritius (AML) were sensitised on corruption and its dangers. During the conduct of these sessions, it was observed that participants lacked knowledge about corruption offences. The objectives of these sessions were to foster better service delivery and prevent officers from falling into the trap of corruption.

D. Empowerment of New Recruits of Parastatal Bodies

With the aim to empower young public officials to adopt integrity as a core value and the right attitude and behaviour in the course of their duties at the very outset of their career, an empowerment programme for new recruits of parastatal bodies was conducted in April 2018. Around 500 new recruits from 12 parastatal bodies were empowered on fundamentals of corruption and the relevant provisions of the PoCA 2002. The sessions also helped to reinforce public service delivery.

3.1.6 Training Programme for New Recruits

- **13-hour Anti-Corruption and Training Module for New Recruits of Disciplined Forces**

The Disciplined Forces Service Commission (DFSC) recruited around 500 officers for the Police Force, the Prisons Service and the Fire and Rescue Department. These new recruits have to undergo a 2 to 6 months training before they are posted in the respective organisations. Considering the fact that these young officers are vulnerable to corruption, the ICAC came up with a 13-hour integrity and anti-corruption training programme for these new recruits, in order to secure their engagement in

upholding personal standards of conduct and contributing towards organisational integrity and equip them to participate effectively in developing an integrity culture and fight corruption by rejecting and reporting such acts.

3.1.7 Designation of Integrity Officers

The ICAC in collaboration with the Ministry of Civil Service and Administrative Reforms conducted a three half day training programme for the 73 designated Integrity Officers to reinforce their capacity to drive anti-corruption initiatives and enhance the effectiveness and sustainability of the anti-corruption framework in public bodies. Integrity Officers now form an integral part of the Anti-Corruption Committee (ACC) set up at the level of public bodies and are called upon to play a crucial role in reinforcing organisational integrity.

3.1.8 Forum on the 'Evolution of the Fight against Corruption' to mark Independence Day

On Monday 12 March 2018, Mauritius celebrated its 50th Independence Anniversary. This event was an opportunity to take stock of progress made in the fight against corruption and discuss about future challenges and endeavours. In this context, a forum on the 'Evolution of the Fight against Corruption' was organised with the aim to trigger a sense of social responsibility in the fight against corruption and money laundering. Some 180 participants coming from public, private and civil society sectors, Business Mauritius, MIOD, Council of Religions and Media participated in the forum. The different panelists and participants acknowledged the fact that much has been achieved in the national battle against corruption and money laundering but there is still much to be done. They took the commitment to work towards nation building and bring all stakeholders to unite their efforts in order to step up the fight against corruption and money laundering.

3.2 Education Campaign for Youth to Become Drivers of the Anti-Corruption Crusade

The education sector is called upon to play a prominent role in fostering a cleaner Mauritius. The main objectives of our interactions with the education sector were to create anti-corruption awareness, promote anti-corruption values right from childhood and provide the youth with the relevant tools to strengthen their ability to act responsibly and be agents of change. This is a long term process that requires sustained efforts. The ultimate goal is to give rise to a new breed of inspiring leaders committed to bring about not only a change in mindset but also positive changes in their lives, and the country at large.

Overall, the objectives set for 2017-2018 have been attained, be it in terms of quantity or quality of anti-corruption interventions. Thus, all sectors from pre-primary to primary and secondary have been reached with the support of our stakeholders. However, the ultimate goal is to mobilise and sensitise the youth population as a whole which requires sustained resources and the unflinching support and collaboration of the education authorities, namely the Ministry of Education and Human Resources,

Tertiary Education and Scientific Research, Mauritius Institute of Education, Private Secondary Education Authority, amongst others.

Since its inception, the ICAC has been sensitising around 10,000 students every year as they are the future drivers of the destiny of the country. Youth's efforts and initiatives in curbing the scourge of corruption are more and more being recognised on all fronts as an investment for a better future. In line with its mandate, the ICAC has implemented a plethora of anti-corruption activities, projects and programmes targeting children and youth in both the formal and informal sectors. Thus, our previous strategy in the education sector has not only been sustained but reinforced to meet the new challenges. In this regard, novel activities such as the Youth Adult Partnership Forum and a Discussion Forum targeting Integrity Club Facilitators were conducted. Our activities for the period revolved around the theme: **'Educating Youth to Become Drivers of Anti-Corruption Crusade'**. Our objective for the education sector also aimed at addressing the cynicism of the youth in the fight against corruption as revealed in the National Survey on Corruption 2014. In this vein, a research study entitled "Barriers to youth engagement in the fight against corruption" has been initiated with the collaboration of the University of Technology, Mauritius and the Mauritius Research Council.

3.2.1 Engaging Stakeholders in the Education Sector

With a view to engage the population actively in the fight against corruption, the following activities were undertaken:

A. Workshops for Managers of Pre-Primary Schools

Moral values are essential elements to lead a disciplined life. Moral values include good habits such as honesty, respectfulness, helpfulness, responsibility, hard-work and compassion. A workshop on the theme 'Do what is right even if it is not easy' was organised targeting 60 pre-school Managers because of the key role they play in instilling moral values in our children. The workshop laid emphasis on the importance of moral values in the child's development, the appropriate methodology for the inculcation of values in pre-school children, and the roles and responsibilities of Managers in promoting values in pre-primary schools. The main objective of the workshop was to make pre-schools living examples in terms of efficient management where Managers themselves must adhere to values such as honesty, transparency and accountability. These values must be heard, felt and lived on a daily basis.

B. Sustaining Integrity Clubs in Secondary Schools

Over and above on-going activities/ projects targeting youth, the ICAC has since 2008 embarked on the Integrity Club (IC) project in secondary schools to, amongst others, promote integrity, ethical decision making and an anti-corruption culture through anti-corruption and value-based activities. ICs represent an ideal platform for youth empowerment and character building in nurturing an integrity culture. The project has gathered momentum and to date, some 85 ICs have been registered with the ICAC including Mauritius and Rodrigues.

To render the IC Project more effective and sustain commitment of Integrity Clubs, tremendous efforts have to be devoted to the servicing of the existing ICs through the organisation of impact-oriented activities and the setting up of new ones to nurture an integrity culture. IC members have also been encouraged to shift their engagement in the fight against corruption to a higher gear by, amongst others, considering moving out of schools boundaries and organising inter-club activities to promote sharing and interactions. The ICAC also rewarded winners of anti-corruption competitions organised at school level.

To better harmonise anti-corruption efforts in secondary schools, the following initiatives were undertaken during the period under review:

- **Discussion Forum for Facilitators of Integrity Clubs:** A discussion forum targeting some 70 Facilitators of ICs was held in March 2018 at the ICAC Headquarters with a view to better synergise and coordinate anti-corruption efforts. This initiative also aimed at communicating common goals and expectations as well as devising common strategy for Integrity Clubs. Moreover, two IC facilitators were invited to share their experiences and clubs' achievements as well as the impact of the activities on the school community. Emphasis was also laid on the functions of ICs and on the role and responsibilities of school facilitators in the running of the clubs.
- **Workshop for Executive Members of Integrity Clubs:** With a view to empower managing committee members of ICs, a workshop on the theme: "Integrity in Action: Make the difference", was organised in May 2018 at Sir Leckraz Teelock SSS, Central Flacq. The activity aimed at bringing together executive club members of the region to discuss the ways and means of promoting anti-corruption initiatives at school level as well as gather their feedback.
- **Integrity-Led Campaign in Secondary Schools:** The ICAC launched an Integrity-led Campaign in secondary schools in February 2018. It is an initiative to encourage the whole school in the promotion of a culture of integrity through integrity related activities such as poster competition, sketch, essay competition, drawing and paintings, fresco painting, debate, elocution contest, anti-corruption clips, address during morning assembly, quiz, slam, anti-corruption pledge etc. ICs were called upon to be in the forefront of all activities being organised during the campaign. The campaign, encouraged ICs to take ownership of anti-corruption initiatives and involved students, administrators and educators in the implementation of anti-corruption initiatives.

Feedback gathered from rectors, educators and students indicated that the campaign was successful and that the whole school had the opportunity to get involved in anti-corruption and integrity initiatives.

- **Collaboration with Royal College Port-Louis:** The ICAC in collaboration with Royal College Port-Louis produced a flyer entitled '*Nou Bizin konbat Koripsion pou enn Lavenir Meyer*' in the context of the participation of students in the Duke of Edinburgh's International Award 2017. A working session was held with some 30 participants and their parents with a view to sensitise them on anti-corruption and integrity. The flyer formed part of the participants' portfolio which was presented during the Duke of Edinburgh's International Award in Malaysia. Moreover, the printed version of the flyers were also distributed to young persons throughout Mauritius.

3.2.2 Educating the Youth and Educators

22 empowerment/ sensitisation sessions were conducted during the period under review reaching over 1240 participants, mostly following requests from our stakeholders. The objectives were to create greater awareness on corruption among the school community and strengthen their ability to act responsibly. The issues discussed during the empowerment sessions comprised the importance of integrity, the dangers of corruption as well as the roles and responsibilities of stakeholders in the fight against corruption.

- **Youth Leadership Programme:** Young persons are important agents of change and their actions can have a positive change in the mindset of the population. Thus, there is a felt need to empower them to work towards the promotion of an integrity culture for a corrupt free Mauritius and enable them to bring their contribution. In this context, ICAC in collaboration with the Ministry of Youth and Sports has developed a 'Youth Leadership Programme' for young persons aged 14 to 35 years. The programme includes anti-corruption elements and an integrity component. In this vein, a half day 'Training of Trainers' workshop was organised for some 60 officers of the Ministry of Youth and Sports. Those officers have been empowered on anti-corruption and integrity issues so that they can eventually take over these two components in the Youth Leadership Programme. The programme will be extended to other youth organisations such as the Mauritius Girls Guides Association, Mauritius Scouts Association and the United Nations Association of Mauritius. The main aim is to reinforce youth engagement in the fight against corruption and in the promotion of a culture of integrity.
- **Online Anti-Corruption Pledge:** To create greater awareness on corruption among youth and strengthen their ability to act responsibly, the ICAC launched an online Anti-Corruption Pledge in the context of its Anti-Corruption Awareness Campaign 2017. From July 2017 to June 2018, some 4550 persons have taken the pledge.

3.2.3 Anti-Corruption Competitions

Two competitions targeting upper primary pupils were organised during the period under review to promote anti-corruption values. Anti-corruption competitions provided a platform to create greater

awareness on responsible citizenship and for participants to reflect on the need to build a better future by putting honesty/ integrity first and suggest ways and means to achieve it.

A. Letter Writing to the Director-General of the ICAC

In this context, the ICAC launched in July 2017 a **Letter Writing to the Director-General of the ICAC** initiative, targeting Grades V and VI primary school pupils on the theme: "Be a Responsible Citizen, Be an Anti-Corruption Hero". The competition saw the participation of over 300 pupils from 60 schools in the Republic of Mauritius, including Rodrigues and Agalega. The independent Jury Panel designated Marie Angele Anne-Gaelle Christophe of Orchard Kids as winner of the competition (Grade V) and Tejal Dhunookdharee of Le Nid, Nursery, Pre-Primary and Primary School as winner of the competition (Grade VI).

B. Anti-Corruption Poster Competition for Upper Primary Pupils

The ICAC launched an Anti-Corruption Poster Competition for primary school pupils of Grades V and VI in March 2018, on the theme "**Integrity to Make the World a Better Place**" in the context of the commemoration of the 50th Independence Anniversary of Mauritius. Over 500 entries were received from primary schools in the Republic of Mauritius (including Rodrigues and Agalega). The Jury Panel designated Aaron Brun of Notre Dame de la Visitation RCA as Winner and Ketty Grey of Notre Dame de Lorette RCA as 2nd Prize-Winner of the competition. The best entries from Rodrigues and Agalega were as follows: Marie Océane Nelly Dorine of Bataran Government School and Gracieuse Kimberley Serena Annie of Jacques Le Chartier Government School. Based on feedback gathered, this initiative was an opportunity for Headmasters, educators as well as parents to sensitise children on the importance of anti-corruption values.

3.2.4 Engaging Tertiary Education Students in Nurturing a Culture of Integrity

One of the aims of Tertiary Education Institutions (TEIs) is to prepare our youth to shoulder responsibilities and make just and fair decisions in their professional and daily living. Therefore, as would-be professionals, they need to be exposed to an anti-corruption culture and develop hostility against corrupt practices. As such, their engagement as key agents of change in the fight against corruption is vital, given that they are the most appropriate stakeholders to push for changes towards enhanced integrity at all levels.

Our previous strategy which consisted of the engagement of tertiary education students through anti-corruption club on every campus produced limited results. Moreover, it was felt that TEIs were not adequately facilitating enough the engagement of their students in the anti-corruption crusade. Our main challenge has been to secure the engagement of would-be professionals who could emerge as young anti-corruption leaders to promote and sustain an anti-corruption culture among our youth. To this end, a number of anti-corruption initiatives have been undertaken. One main initiative has been the setting up of the Inter-University Students' Anti-Corruption Forum. Furthermore,

to secure the collaboration of TEIs, the Academic Anti-Corruption Forum, set up in March 2017 was successfully sustained throughout the year 2018.

However, the engagement and commitment of students is a challenge, as the turnover in terms of membership of the Inter-University Students' Anti-Corruption Forum has been relatively high.

Another main handicap in sustaining anti-corruption education and promoting an anti-corruption culture in tertiary education institutions has been the 'unpreparedness' of lecturers in delivering on anti-corruption. To that effect, lecturers have to be trained to facilitate imparting of anti-corruption knowledge to students.

A. Anti-Corruption Academic Forum (ACAF)

The ACAF is an independent, consultative advisory forum for the tertiary education sector comprising representatives of tertiary education institutions. 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 education level.

The ACAF has been meeting on a monthly basis during the period under review and was involved in supporting the integration of anti-corruption elements in tertiary education institutions curricula. The ACAF has also prepared a research proposal on 'Staff perception of corruption and malpractices in tertiary education institutions in Mauritius', for consideration by the Tertiary Education Commission regarding its funding.

In view of sustaining the integration of anti-corruption components in curricula and facilitate teaching, the ICAC in collaboration with the ACAF initiated a training programme for lecturers in terms of discussion fora with high profile resource persons to empower university lecturers on various aspects of anti-corruption education.



Discussion Forum on Ethics and Corruption

Hence, a Discussion Forum was conducted in collaboration with Université des Mascareignes (UDM), Mauritius and with Professor S. Robinson, Professor of Applied and Professional Ethics, Leeds Beckett University, Visiting Professor at the UDM as resource person. The theme of discussion was 'Ethics and Corruption'. The forum was conducted in view of empowering lecturers in the provision of anti-corruption education in tertiary education institutions. Further, the 'UNCAC Academic Course' developed by the UNODC was shared with the TEIs and lecturers to facilitate anti-corruption education.

B. Integration of an Anti-Corruption Education in Existing Curricula

The integration of anti-corruption elements in the curricula of TEIs is essential to prepare students/would-be professionals for the world of work and against corruption pitfalls. The project was given a boost in 2017/18 as previously only students in law, management and business faculties were exposed to ethics and partly on corruption. The process for integration was thus extended, such that students of all faculties in Universities are exposed to anti-corruption education. As facilitator, the ICAC shared the outline of an anti-corruption programme with all tertiary education institutions through the Ministry of Education and Human Resources, Tertiary Education and Scientific Research.

The UDM, Mauritius, integrated the anti-corruption module in its faculty of law and Management, whereas the University of Technology, Mauritius integrated those elements across all faculties through the 'Life skills and Good Practices' module. Private TEIs such as Charles Telfair Institute, Middlesex University, Mauritius Branch Campus, and Amity University of Higher Education reinforced their Ethics module which cuts across all faculties.

C. Dissertation/ Research Project on Corruption and Related Issues

Engagement of students in the fight against corruption can also be achieved through research/dissertation works. Accordingly, tertiary education students were encouraged to conduct research on corruption/anti corruption related themes and were provided with relevant research themes. The University of Mauritius supported this initiative by circulating the themes at undergraduate, post graduate and doctoral level. During the period under review, a number of students undertaking research on corruption and money laundering were supported and guided to work out their dissertations.

D. Memorandum of Understanding with University of Mauritius

The ICAC signed a Memorandum of Understanding with the University of Mauritius in August 2017 to formalise collaboration between the two institutions. The purposes of the MoU are to promote research work by students and academics on corruption and related issues as well as the sharing of expertise. As part of the MoU, the Community Relations Branch of the ICAC received three students on work placement. They were exposed to the different facets of the work of the education branch of the ICAC.

E. The 'Inter University Students Anti-Corruption Forum' (IUSACF)

The participation and engagement of university students as 'would be professionals' in the fight against corruption is vital for effective results. To push forward the involvement of students, an 'Inter University Students Anti-Corruption Forum' (IUSACF) was set up under the aegis of the ICAC to drive anti-corruption momentum among students in tertiary education institutions. The objectives of the

IUSACF are to provide 'would-be professionals' with a platform to meet and discuss anti-corruption issues, share views among peers, and foster the engagement of would be professionals as ambassadors of change.

The IUSACF targeted other university students with the objective of establishing anti-corruption clusters on campuses and initiating anti-corruption activities. An empowerment programme for members of the IUSACF was initiated in view of empowering them with desirable skills to sustain their engagement in the fight against corruption and emerge as anti-corruption leaders.



Launching of the Inter-University Students Anti-Corruption Forum (IUSACF)

F. Anti-Corruption Activities on Post-Secondary Institutions and University Campuses

University students need to be exposed to the various risks of corruption that exist in various workplaces before they join the labour market. In this vein, 12 anti-corruption talks were conducted with 527 students of post-secondary and tertiary education institutions to trigger concern and reflection on corruption and related issues among students as well as discuss corruption pitfalls on various workplaces. The collaboration of individual faculties on campuses was enlisted to allow for ICAC Officers to intervene as guest speakers.

G. Brochure for Tertiary Education Students

A brochure was developed for distribution among tertiary education students, especially new intakes to sensitise them on the problem of corruption, the need to fight this scourge and the importance of a culture of integrity. Members of the Inter University Students Anti-Corruption Forum provided support in the distribution of the brochures to new intakes.

3.3 Leading Businesses towards Anti-Corruption Compliance

Corruption hampers business transactions, increases the cost of doing business, is a hurdle to a level playing field in the business sector and hinders investment, if not tackled effectively. The UNCAC Article 12 and the United Nations Global Compact 10th Principle highlights the need for the private sector participation in the fight against corruption. In this perspective, ICAC actions have been geared towards eliminating opportunities of corruption in the public administration and encouraging private businesses to engage in the fight against corruption by putting in place anti-corruption compliance mechanisms in their systems and procedures to avoid corruption pitfalls.

Actions were initiated and sustained through the Public Private Platform Against Corruption (PPPAC), the Private Sector Anti-Corruption Task Force (PACT) and the Construction Industry Anti-Corruption Committee (CIACC). The collaboration of Business Mauritius and the Mauritius Institute of Directors

(MloD) as private sector organisations have been determinant in moving forward the anti-corruption strategy for the private sector.

Activities conducted to enlist the engagement of businesses and other stakeholders of the private sector in the fight against corruption were as follows:

A. Public Private Platform Against Corruption (PPPAC)

The PPPAC comprises representatives of public institutions, private sector organisations and large businesses. During the course of this financial year, much effort was directed towards sustaining the platform through regular meetings and production of a draft report on work permit for foreigners.

Some of the recommendations made in the previous years pertaining to licensing and permits in local authorities, Beach Authority and Tourism Authority and building and land use permit in local authorities were included in the Finance Act 16/17 and 17/18 for implementation.

B. Integrity Pledge Project (IPP)

The Integrity Pledge Project was launched in 2017. Five businesses had signed up for the IPP project. However, progress in this project was slowed down due to a transitional period at the level of the MloD and Business Mauritius. The new MloD management is working closely with the ICAC to give new impetus to the project during the forthcoming months.

C. Focused Group Discussion on Contract Management

The Construction Industry Anti-Corruption Committee had a focused group discussion with CEOs of large contractors, members of the Building and Civil Engineering Contractors Association (BACECA) and representatives of medium and small contractors to discuss contract management with emphasis on contractors' share of responsibility. The session was conducted to mitigate risks of corruption and other malpractices in the sector.

D. Sensitisation of Employees of Private Businesses

Foreign companies, especially multinationals importing apparels from Mauritius require local companies to put in place anti-corruption structures and programmes to prevent corruption. In this context, the ICAC was invited by businesses, especially in the manufacturing sector, to sensitise their employees on the dangers of corruption and elements of the Prevention of Corruption Act 2002. 12 sessions were conducted with 370 employees.

This is indicative of the world trend whereby multi-nationals, importing companies and other businesses abroad were seeking for anti-corruption initiatives from their counterparts based in Mauritius. Exporting industries are thus compelled to take anti-corruption initiatives to be compliant and be eligible to export goods.

3.4 Reinforcing Civil Society Participation

The fight against corruption is an on-going and long-term process, requiring significant structural changes to a country's institutions, its legal framework and its culture. Therefore, actors outside Government, especially in civil society, are an essential component to anti-corruption success.

To build trust and commitment in the fight against corruption, money laundering and organised crimes, it is imperative to encourage and enable the civil society to engage and strengthen the fight. The UNCAC has long recognised the role of civil society in combating corruption by calling on Governments to increase transparency, improve public access to information, and promote public contributions to Government decision-making processes.

There is no one-size-fits-all in anti-corruption policies. There is no omnipotent player or Stakeholder who can eradicate corruption without other players' participation and contribution. Thus, the importance of building coalition for better governance and for controlling corruption. Civil society can initiate a strong coalition among different sectors of the society for an enhanced fight against corruption and safeguarding integrity.

3.4.1 Engaging the Civil Society

The strategies adopted by the ICAC during the first 10 years have proved to be successful in terms of mobilising and securing the support of civil society in the fight against corruption. During the last five years, the strategy to engage civil society stakeholders in the fight witnessed the setting-up of various networks - the Civil Society Network Against Corruption (CSNAC), Youth Against Corruption (YAC), Trade Union Against Corruption platform (TAC) and NGO Focal Groups, to support anti-corruption initiatives. More efforts will be deployed to secure stakeholders' engagement for visible outcomes and impacts.

3.4.2 The Strategic Approach for the Period under Review

The strategic approach was based on the following rationales.

- Civil society does not only criticise the problems of corruption, but also gives alternatives for controlling it better.
- It identifies corruption-prone areas within the legal and administrative system, based on different sources and different perspectives.
- Creating a more effective infrastructure for civil society participation which is very much needed for more active participation in the future.

Over time, the strategy and actions with respect to the civil society are expected to contribute towards improved public service delivery and a marked improvement in the way the public perceives the fight against corruption both in Mauritius and abroad.

3.4.3 Fighting Impunity and Corruption

Impunity fosters and perpetuates acts of corruption. It is fundamental to take the struggle of fighting corruption to another level, beginning with the premise of mobilising people to denounce corruption to increase impunity against this crime. During the period under review, 25 interactive sessions/ activities were conducted with more than 1,970 participants from different components of the civil society to help them recognise, resist, reject and report acts of corruption.

3.4.4 Trade Unions and the Prevention of Corruption

The Trade Union Against Corruption (TAC) committee was set up to strengthen dialogue between the ICAC and Trade Union Federations to explore opportunities for collaboration in the prevention of corruption. Trade Unions being the closest entity to the site of work can play a major role in anti-corruption education programmes for the benefit of their members and lobbying for a corruption free work environment.

For the period under review, 13 more federations joined the TAC platform. Focus was laid on the empowerment of trade unions and the development of strategic papers to review corruption risks areas affecting employees in the public sector with a view to enhance transparency, accountability and integrity. A position paper on corruption risks in the recruitment process of statutory bodies has been worked out by the TAC. The main proposal of the position paper is the setting up of a Statutory Bodies Service Commission. Once validated by the main stakeholders concerned with the issue, the proposal will be sent to the appropriate authority for consideration.

3.4.5 Workshop for Comité Anti-Corruption (CAC) to Sensitise Members

A half day workshop on the theme **“Civil Society Engagement in the Fight against Corruption – Strengths and Challenges”** was organised for members of Comités Anti-Corruption (CACs) in July 2017, in collaboration with the CSNAC. The workshop aimed at reinforcing citizens' engagement in the fight against corruption on a district-wise basis to strengthen community engagement. Some 80 members from the nine CACs participated in the workshop. The main objectives of the workshop were to emphasise on the roles and responsibilities of members of CAC and to provide community leaders from the CAC with the opportunity to share their views on corruption and related issues. The workshop resulted in many significant impactful outcomes such as improved engagement and increased commitment of CAC members in the fight against corruption.

3.4.6 Enhancing Efficiency and Effectiveness of Ethics Committees at the level of Municipal /District Councils

A. Workshop on Code of Conduct for Local Councilors

Following the launching of the Code of Conduct for Councilors, a half day workshop on the provisions of the Code was conducted upon request of Councilors. The workshop was held in July 2017 with

some 100 participants. The main aim of the workshop was to empower councilors on the provisions of the Code and provide a platform for them to share their views and opinions on the implementation of the Code. The Code has been translated in Creole Mauricien and French for better understanding.

B. Brochure for Women on “Women United Against Corruption: Being Bold for a Corrupt-Free Society”

Following the Anti-Corruption Women Forum organised to mark the International Women’s Day, a brochure was developed and disseminated as per the recommendations to better equip women towards their active engagement in the fight against corruption. The main objectives of the brochure were to sensitise women on their important roles and responsibilities in the fight against corruption and to trigger reflection among working women professionals on promoting best practices within both public and private sectors. The design of the brochure was built around the theme: **Be Bold for Change**.

3.4.7 Commemorating International Anti-Corruption Day 2017

The International Anti-Corruption Day (IACD) is observed annually on 09 December to mark the signing of the UNCAC. It is meant to arouse public reflection on the devastating impact of corruption on the lives of millions of people around the world, to take stock of progress achieved in the fight against corruption and pave the way forward. To mark the IACD in Mauritius, the ICAC organised:



Forum on Values and the Fight against Corruption

- a Forum on “*Values and the Fight against Corruption*” in collaboration with the Council of Religions on 05 December 2017 with some 750 participants. The Forum aimed at triggering reflection on the need to foster anti-corruption values with a view to nurture a culture of integrity in all spheres of our society; and

- a 3-Day Leadership and Supervision Training Workshop for Senior and Middle Management of ICAC and other Law Enforcement Agencies (LEAs) in collaboration with the Commonwealth Secretariat. The training workshop was organised in the spirit of collaboration between members of the Inter-agency Working Group – a platform set up comprising all law enforcement agencies in Mauritius with a view to coordinate efforts and enhance effectiveness in the fight against corruption and economic crimes.

The training was led by Dr. Roger Koranteng, Adviser and Head, Public Sector Governance, Commonwealth Secretariat. The delegates from Zambia and Republic of Mali also benefitted from the training.

3.5 Setting the Base for a Research Framework

Following the setting up of the Research Unit in May 2017, a list of research topics of national importance has been identified along with a plan of actions for the year 2017/ 2018. The ICAC has embarked on the conduct of two research studies during the period under review:

- (i). Understanding indicators of effectiveness in the fight against corruption. The draft report has been produced; and
- (ii). Barriers to youth engagement in the fight against corruption in the Republic of Mauritius, in collaboration with the University of Technology Mauritius. The report is expected by December 2018.

3.6 Anti-Corruption Campaign in Rodrigues

The prevention and education strategy for Rodrigues was reviewed in June 2017 and since then regular missions on a quarterly basis are being conducted to ensure consistency and follow-up of actions. Two anti-corruption campaigns were conducted in Rodrigues, namely in December 2017 and April 2018 respectively in view of mobilising public support for collective actions and sustain engagement of stakeholders in the fight against corruption. The objectives of the missions were, amongst others, to:

- take stock of the anti-corruption initiatives undertaken and discuss the way forward;
- send a strong signal to the population about the need to fight corruption;
- bring together key partners on a common platform to engage them in the fight against corruption as well as reinforce the ethics and integrity infrastructure;
- sustain the anti-corruption campaign island-wide with a view to develop trust and credibility in the work undertaken by the ICAC; and
- ensure follow-up of CPRs conducted and the conduct of a new CPR.

3.7 Empowering the Rodriguan Population

Numerous activities were organised and consultations held. They comprised, amongst others:

- Working sessions with members of the Rodrigues Regional Assembly and village councillors;
- Working sessions with Heads of primary and secondary schools, anti-corruption education sessions for secondary school students and workshops for members of Integrity Clubs in secondary schools;
- empowerment sessions for staff of the Mauritius Institute of Training and Development, Empowerment of public officials and members of Cooperative Societies, sensitisation session for all trainees of the MITD, and working session with tertiary education students;
- Organisation of a Forum on civil society engagement in the fight against corruption, the creation of a Comité Anti-Corruption (CAC) and empowerment of its members, empowerment of youth and community leaders;
- Radio programmes;

- Follow-up on implementation of CPR recommendations and conduct of new Corruption Prevention Reviews;
- Focus group discussions with young persons and one face-to-face interview in the context of a research project entitled '*Barriers to Youth Engagement in the Fight against Corruption*'; and
- Meetings with Trade Union representatives and participation in the Journée Récréative (Youth on the Move Programme) held in Malabar.

3.8 Challenges

The fight against corruption through education and prevention requires sustained efforts and engagement of all stakeholders with perseverance in spite of a number of challenges such as the following:

- There is a lack of human resources because the number of staff in the Division has decreased significantly over the last two years;
- We need to fight perception of corruption that is perpetuated and sustained because of a number of factors beyond our control such as bad role models;
- Inadequate will and commitment of stakeholders;
- The adoption of the Code of Conduct for Members of the National Assembly is overdue;
- The recommendations of our CPRs and adoption of anti-corruption tools prepared by the ICAC are not mandatory. The Seychelles anti-corruption legislation provides for the mandatory implementation of the recommendations made by the Seychelles Anti-Corruption Commission and provides for sanctions for the Head of the public body in case of non-compliance. A review of the legislative framework in Mauritius could consider this issue;
- The consideration of proposals for legislative reforms is a lengthy process;
- Certain related legislations are taking time to be finalised such as the ones regarding the freedom of information, funding of political parties, public service reforms, whistle blowing, amongst others;
- Public confidence in the fight against corruption takes time to secure but is often quickly destroyed by others' conduct, which is beyond our control;
- The promotion of integrity and the fight against corruption do not always seem to be on the agenda of certain Heads of institutions;
- The lack of collaboration and cooperation on the part of certain persons/ authorities especially where they have been subject to investigations by the ICAC;
- Inadequate collaboration of the media in education and anti-corruption campaign; and
- Activities in the education sector can only be held during activity (free) periods (during 1st and 2nd school terms) as per the policy of the Ministry.

4.0 CONCLUSION

Much has been achieved under the corruption prevention and education mandate during the period under review. We have also witnessed an increased engagement of stakeholders in our anti-corruption endeavours.

For the next financial year, in our effort to further enhance effectiveness in the fight against corruption and money laundering, our corruption prevention and education strategy will be geared towards further consolidating our achievements and broadening citizen engagement in the fight to further strengthen integrity of people and institutions. Our initiatives will focus on youth as a privileged partner. The anti-corruption momentum in Rodrigues achieved in 2017/18 will be sustained. Actions to initiate a monitoring and evaluation framework will be also undertaken.

We aim at achieving a more coordinated and coherent approach through the development and implementation of a National Anti-Corruption Policy and Strategy. Following our work on the regional and international scenes, the ICAC is now being perceived as a model of excellence in the region. During this period, the ICAC has been widely solicited in view of its experience and expertise. In this regard, sharing of experience and expertise to peer organisations to increase effectiveness in the fight against corruption and money laundering at the regional level remains high on the agenda.

Through increasing stakeholders' engagement and commitment as well as our perseverance and dedication, we hope to reverse the tide of corruption for a better Mauritius through a review of some of our strategies.

Review of Education and Prevention Strategies

Some proposals for review towards improved outcomes include the following:

- The Conduct of CPRs will be revised for optimum use of resources and improve effectiveness of the CPRs. Core recommendations will cut across organisations with appropriate recommendations specific to the organisation with more guidance and support. Integrity Officers will be called upon to shoulder more proactive roles and responsibilities to reinforce organisational integrity.
- Recruitment and training of more staff for education and prevention mandates and to include money laundering;
- The Research Unit will be revamped to focus on activities/ studies related to policies and operations;
- Civil Society will be called upon for more active engagement for visible and sustained results; and
- Organisation of interactive sessions with ICAC staff in order to reflect on integrity issues and compliance to ICAC Code of Conduct with a view to strengthen integrity within the ICAC.

5.0 COMMUNICATION

Public support and public trust are the lifeblood of an anti-corruption agency. They determine, among others, the degree to which complaints will be filed to the agency, the level of assistance it will receive from other institutions, to the collaboration of the lambda citizen when it comes to testifying as a witness etc. Communication determines the perception of the media, the public and civil society at large on ICAC. Knowing when to communicate which information and to which end, is a critical balancing exercise the ICAC is faced throughout the year. On the one hand, section 81 prevents the circulation of confidential information, but the same section also makes exception for information that may be released “in the public interest”. Releasing information to the media, civil society and the public at large therefore needs to be done in a comprehensive and coherent way, in order not to jeopardise investigations for the sake of publicity, but at the same time, inform the population at large on the achievements of the Commission, to foster public support and public trust.

Statistics at a glance:

- 430 print press articles
- 11,663 Facebook likes
- 379 page views per month
- 4,607 people reach per month
- 783 post engagement per month

Over and above the duties to detect and investigate allegations of corruption, the core duties of ICAC as per Section 20 of the PoCA is to a) educate the public against corruption and b) enlist and foster public support in combating corruption. In order to achieve the latter two functions in a sustainable manner and to give credence to the sensitisation campaigns of the Commission, the achievements of ICAC need to be broadcasted to the population at large. However, this endeavour is met with the provisions of Section 81 of the PoCA, which restrict the dissemination of sensitive information, except in the strict condition of complying with public interest, at the discretion of the Director-General.

To address what appears to be a contradiction, ICAC has developed several communication channels to reach out to the public to (a) inform them about the activities of the Commission, (b) optimise 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.

5.1 Press Coverage

As the main medium used to raise public awareness, both in terms of informing the public about the activities and achievements of ICAC and to build public support thereon, the help of traditional news media has extensively been sought. During the prescribed period, approximately 430 press articles

reporting ICAC's activities, covering both education/ prevention and enforcement activities of the Commission were registered. This figure does not include multimedia coverage on online news outlets, most of which reported ICAC activities in the form of video content. News on ICAC also generated interest from the public, with Google trend results, indicating that ICAC is now a trending topic in Mauritius all year round, when news on arrests, operations or other investigation activities are publicised.

5.2 Newsletters

Two newsletters, the July 2017 and August 2018 issues, 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. While the July 2017 newsletter featured most of ICAC's activities in a six-month period, the August 2018 focused on international cooperation and how ICAC is cementing its position as a leading Anti-Corruption Agency on the international scene. The latter edition was also circulated to international stakeholders.

5.3 Electronic Media

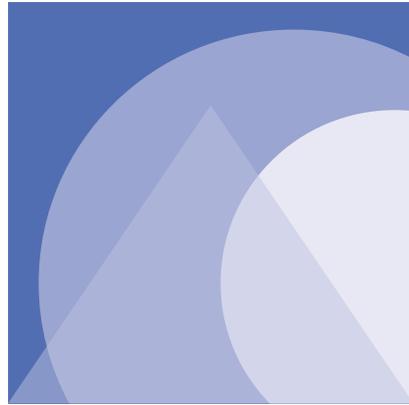
As cornerstones of the Commission's internal communication, channels towards the public and its stakeholders remain the ICAC's Facebook page and the official ICAC website, www.icac.mu. Over and above informing the general public on the anti-corruption activities and projects, these two platforms also serve as a means to receive feedback from the population in all confidentiality, especially after office hours.

The ICAC Facebook Page currently boasts a 4.4 out of 5 rating. The number of likes on the page increases by an average of 20 per week for a current total of 11,663. Statistics from Facebook indicated that, for an average week, the ICAC Facebook page reaches approximately 4,600 persons, of which 783 engage with a particular post (view, click, comment, like or share). Tools such as Facebook Insights are effectively used to reach specific target audiences by age-group and interest for specific messages.

During the past year, there has been a steady increase in terms of interaction between members of the public and ICAC through the Facebook page. Due to the advent of social media, it has been noted that younger citizens at times find it easier to address queries for information or advice on the Facebook messenger service, rather than a phone call or email to the Commission. The average response time on Facebook currently stands at 1hr19mins.

6.0 CHALLENGES AND THE WAY FORWARD

ICAC strives to disseminate information frequently through the various channels mentioned above. However, requests are persistently obtained from the press regarding details of ongoing investigations. Such requests can unfortunately not always be entertained, as they would constitute a breach of Section 81 of the Prevention of Corruption Act, jeopardize ongoing investigations or court proceedings in the future. Moreover, when access to such information is denied, we have noted that some members of the press tend to overlook education and sensitisation events. Such events are given little to no coverage in the mainstream media. Appeals have been made to members of the press to uphold their role as a stakeholder and provide ICAC with the opportunity to reach out the broad audience in their respective spectrum. To remedy this situation, we are currently working on a communication strategy which will incorporate the traditional media and social media in a holistic way, with the objective to showcase the empowering of our stakeholders and citizens.



ICAC

INDEPENDENT COMMISSION AGAINST CORRUPTION

Annual Report 2017 - 2018

**INTERNATIONAL
COOPERATION**

INTERNATIONAL COOPERATION

1.0 INTRODUCTION

REINFORCING REGIONAL AND INTERNATIONAL COOPERATION IN THE FIGHT AGAINST CORRUPTION

The ICAC recognises that regional and international co-operation are key to an effective fight against corruption and money laundering and hence promotes and reinforces collaboration and cooperation with countries, international organisations and associations with the aim of mutual learning and sharing of knowledge.

For the period under review, we have been very active at the regional and international levels to put forward the ICAC Mauritius as a model of excellence in the region regarding the fight against corruption and money laundering and in the promotion of governance. The International Cooperation and Capacity Building Unit (ICCBU) of the ICAC has sustained actions towards strengthening multilateral co-operation as well as bilateral co-operation and activities were held in line with the General Assembly of the African Union declaring 2018 as “the African Anti-Corruption Year” under the theme ‘Winning the Fight Against Corruption: A Sustainable Path to Africa’s Transformation’. Besides, the organisation of a Regional Conference on Effectiveness of Anti-Corruption Agencies in Africa in collaboration with the African Development Bank (AfDB) in May 2018, 5 MoUs were signed with sister agencies and 8 delegations were on study tours at the ICAC. To align itself with its priority objective of playing a more active role in the region, the ICAC participated in 14 regional and international events and provided assistance to 3 countries. Officers of the ICAC also participated in 36 regional and international anti-corruption and anti-money laundering capacity building events.

1.1 Achieving Regional and International Recognition

Through our strategies, efforts and outcomes in the fight against corruption and money laundering, the ICAC has been able to achieve regional and international recognition. From feedback received from several counterparts, the ICAC Mauritius is often cited as the best models on the African continent in terms of fighting corruption and money laundering. This has been possible through our active participation and contributions to regional and international fora organised by International Agencies such as the United Nations Office on Drugs and Crime (UNODC), the Commonwealth Secretariat, the African Development Bank and the African Union Advisory Board on Corruption, amongst others. These participations have enabled the ICAC to network with other similar agencies and to position itself as a model of good practices and hence as a benchmark in anti-corruption and anti-money laundering work. As such, the ICAC has been invited to intervene as expert to share its experience and knowledge in various fora and has received a number request for study visits.

More importantly, for the year under review, the ICAC has been widely solicited by various anti-corruption agencies, especially the francophone ones to provide technical assistance to enhance their operations.

Hence, for the year under review our contributions have helped to:

- influence the anti-corruption strategies and agenda of some peer agencies and international organisations;
- guide newly set-up anti-corruption agencies;
- raise pertinent issues and further the debate at the regional and international levels on same such as enhancing effectiveness in the fight; and
- further anti-corruption and anti-money laundering work on the African continent.

As such, the following activities/ events were conducted:

A. Ratification of the African Union Convention on Preventing and Combating Corruption

Mauritius ratified the African Union (AU) Convention on Preventing and Combating Corruption on 04 May 2018 with reservations. The Convention adopted in 2003, addresses corruption in the public and private sectors. It represents a consensus on what African countries should do in the areas of prevention, criminalisation, international cooperation and asset recovery. Its provisions criminalise domestic and foreign bribery, diversion of property by public officials, trading in influence, illicit enrichment, money laundering and concealment of property.

The Anti-Corruption Convention aims to achieve four objectives:

- a) To promote and strengthen the development of anti-corruption mechanisms in Africa;
- b) To promote, facilitate and regulate co-operation among state parties;
- c) To remove obstacles to the enjoyment of human rights, including economic, social and cultural rights; and
- d) To establish conditions necessary to foster transparency and accountability in the management of public affairs.

B. Regional Conference on Effectiveness of Anti-Corruption Agencies and Financial Intelligence Units in Africa

The ICAC in collaboration with the Office of Integrity and Anti-Corruption of the African Development Bank (AfDB) organised a two day regional conference in Mauritius on **Effectiveness of Anti-Corruption Agencies and Financial Intelligence Units in Africa** from 7 to 8 May 2018. High-level officials from Anti-Corruption Agencies (ACAs) and Financial Intelligence Units (FIUs) from the five regions of Africa, the Commission to Investigate Bribery and Corruption Offences of Sri Lanka (CIABOC), the Corruption Eradication Commission of Indonesia (KPK) and the African Union Advisory Board on Corruption participated in the conference.

The issue of effectiveness is coming forcefully to the forefront as a matter of global concern. It is being addressed as a priority concern at the level of international organisations such as the International Monetary Fund, the World Justice Forum and Financial Action Task Force. Moreover, the African Union has declared 2018 as "the African Anti-Corruption Year", with the theme: '*Winning the Fight Against Corruption: A Sustainable Path to Africa's Transformation*'.

The main aim of the conference was to position the issue of effectiveness as a high priority area for African countries and on the agenda of other international organisations involved in the fight against corruption and money laundering.

A communiqué was adopted by all the participants to the conference. It recommends among others that the agenda of ACAs, FIUs, regional and international organisations be results and effectiveness driven and that all parties concerned contribute in the development of a set of comprehensive, reliable and objective effectiveness indicators to further the common effectiveness agenda.

C. SIDS Anti-Corruption Research Platform

The Small Islands Development States (SIDS) Anti-Corruption Research Platform (SACRP) is an online research platform which aims at promoting research work and discussions on anti-corruption and anti-money laundering issues of particular relevance to the SIDS. It supports the generation and use of country-led research and data amongst the SIDS. The SACRP is one of the outcomes of the resolution 6/9 of the Conference of State Parties to the UNCAC, held in St Petersburg, Russia in November 2015 where it was agreed for Mauritius to host this online research platform.

The online platform can be accessed through the following link: <http://www.sidsanticorruption.org>

Joining the platform will definitely be of high value since networking amongst SIDS trigger sharing of experiences, exchanges, technical assistance, amongst others. The SACRP has been targeting the 57 SIDS countries as per UN website and a maximum number of SIDS were motivated to join the platform and the topical forum discussions. During this period, following the promotion of the platform, a number of SIDS registered on same. It was also promoted amongst SIDS for enhanced sharing of information and reflections on challenges confronting SIDS in the fight against corruption and money laundering. It also provides SIDS with a means to contribute to discussions on anti-corruption topics and research papers, share their views and suggestions in the fight against corruption, and publish research papers, reports and tools. For sustainable platform, it is important for SIDS to actively participate in discussion forums though the time difference between SIDS might be a challenge.

D. Reinforcing Collaboration with key International Anti-Corruption Bodies such as UNODC, AfDB and OECD

Partnership in the fight against corruption and money laundering is a must to ensure a sustained fight. In this perspective, the ICAC consolidated partnership with international bodies such as the International Anti-Corruption Academy (IACA), United Nations Office on Drugs and Crime (UNODC), United Nations Development Fund (UNDP), African Development Bank (AfDB), Commonwealth Africa Anti-Corruption Centre (CAACC) and the Association of Anti-Corruption Agencies of Commonwealth Africa.

The Republic of Mauritius also became party to the International Anti-Corruption Academy (IACA) Agreement on 20 May 2018.

The ICAC has also initiated actions for its participation in the **OECD Working Group on Bribery** with a view for eventual accession to the OECD Convention on Bribery. In that endeavour, discussions have been held with the Head of the Anti-Corruption Division, in consultation with the Secretary for Foreign Affairs, to initiate appropriate procedures.

E. Signing of Memoranda of Understanding (MoUs) and Development of Plan of Actions

In view of further reinforcing its collaborative ties with anti-corruption bodies in the region and worldwide, the ICAC formalised cooperation with five sister anti-corruption agencies through the signing of memoranda of understanding. The first one was signed with the 'Office Central de Lutte contre L'Enrichissement Illicite' (OCLEI) from the Republic of Mali on the occasion of the commemoration of the International Anti-Corruption Day 2017. Four others were signed during the regional conference on effectiveness of anti-corruption agencies and FIUs with the following:

- (i) Anti-Corruption Commission Zambia;
- (ii) Corruption Eradication Commission (KPK) Indonesia;
- (iii) Bureau Indépendant Anti-Corruption (BIANCO), Madagascar; and
- (iv) Anti-Corruption Commission of Seychelles.

Further to the signature of the MOUs, the BIANCO of Madagascar, Anti-Corruption Commission Seychelles and the OCLEI sought the assistance of the ICAC for capacity building programmes for their officers. The objective of such initiatives is to, amongst others, support the recently set-up anti-corruption agencies in their early phase to help them build their capacity so that they develop proper structures to fight corruption and money laundering in their respective countries.



Signing of Memorandum of Understanding
Messrs Y. Seewooruttun, Ag Secretary to the Commission, ICAC and Mr. L. Muhammad Syarif, Commissioner, KPK, Indonesia

1.2 Providing Technical Assistance to ACC Seychelles, OCLEI of Mali and CIABOC Sri Lanka

A. Placement of a Technical Expert in the Anti-Corruption Commission of Seychelles (ACCS)

Following the request from the Chairperson of the ACCS and the subsequent needs assessment mission undertaken by the Commonwealth Secretariat in June 2017, some issues affecting the effective operation of the ACCS in Seychelles were identified. The Commonwealth Secretariat requested for the placement of an anti-corruption expert from ICAC, Mauritius, to work in consultation with the Chief Executive Officer (CEO) of the ACCS. The expert was expected to assist with the strengthening of the ACCS and the capacity of officials, in particular, its operational processes and procedures in the Investigations Unit, in order to improve effective execution of its mandate as follows, amongst others:

- a. review the current operational structure of the Commission and advise about the necessary changes to sharpen its effectiveness and efficiency in mandate delivery;
- b. provide training and mentoring to operational staff;
- c. open discussion and facilitate coordination with other relevant agencies, including the Attorney-General's office, FIU etc., and develop protocol or Standard Operating Procedures; and
- d. develop and operationalise investigation approaches.

In this vein, a tripartite Memorandum of Understanding amongst the Commonwealth Secretariat, the Anti-Corruption Commission Seychelles and the ICAC was signed and an expert from the ICAC undertook a 4-week placement in line with the above. Feedback obtained both from the ACCs and the Commonwealth Secretariat indicated that the objectives of the placement were fully achieved.

B. National Coordination Meetings in Seychelles

Also in the context of the expert exercise being carried out in Seychelles, a series of national coordination meetings, chaired by the Director-General, were conducted in Seychelles to facilitate coordination with other relevant agencies including the Attorney-General's office, FIU etc., and develop protocol or Standard Operating Procedures of engagement, in order to harness the resources and expertise within these agencies for a coordinated approach against corruption.

C. Assisting Commission to Investigate Allegations of Bribery or Corruption (CIABOC) Sri Lanka to implement the Integrity Officer Project

Given the experience of ICAC Mauritius on the concept of 'Integrity officers', the ICAC was invited twice by the UNODC to participate in meetings organised by the Commission to Investigate Allegations of Bribery and Corruption (CIABOC), Sri Lanka to guide them in the implementation of the project.

Sri Lanka has drafted a legislation on Integrity officers, and solicited the expert views of ICAC to finalise it by determining the optimal mandate, professional requirements, scope of duties, authorities

and other issues for the future 'Integrity Officers'. The officers of the CIABOC were also empowered on the roles and responsibilities of the 'Integrity Officers'.

D. Training Programme for representatives of Government Agencies (including Board Members of 'Office Central de Lutte contre L'Enrichissement Illicite'), Mali

In December 2017, a Memorandum of understanding was signed with l'Office Central de Lutte contre L'Enrichissement Illicite' of Mali (OCLEI) in the context of the International Anti-Corruption Day. A plan of actions was also developed by the ICAC to facilitate implementation of the MoU and same was adopted by the OCLEI.

In the same vein, following a request, a 5 day-training programme targeting Board Members of OCLEI and representatives of other Government agencies, was held from 16 to 20 April at Bamako, Mali. Two ICAC officers were designated to conduct the training on the theme: 'Corruption Prevention in the Public Sector, in French language.

The training programme triggered an intensive sharing of anti-corruption expertise/ experience and know-how with a particular focus on corruption prevention in the public service to facilitate the development of a strategic plan for the fight against corruption in Mali. Participants were also provided with relevant methodological tools required to strengthen existing procedures and systems and to set up appropriate mechanisms to reinforce anti-corruption measures in the public sector in Mali. This was followed by another request for a second capacity building programme on investigation techniques.

1.3 Reinforcing Internal Capacity to provide Assistance to African Francophone Anti-Corruption Agencies

The work of the ICAC is well viewed on the African continent. Further, given our bilingual nature, we have received increasing requests for technical assistance from anti-corruption agencies from francophone countries in Africa and same is expected to increase in the near future.

In this context, a committee '**Groupe de travail consultatif pour animer des formations en français**' was set up at the ICAC grouping officers from the Legal Division, Investigation Division and Corruption Prevention and Education Division to build capacity in delivering training programmes on anti-corruption and anti-money laundering in French. The group has also the responsibility to conceptualise and develop the content of relevant training programmes, translate key documents in French for use by the francophone anti-corruption agencies and provide relevant technical assistance.

1.4 Hosting of Study Tours and Visits by Foreign Delegations



Empowerment session of participants of the "Youth Leadership Programme" from Madagascar

The ICAC receives the visit of delegations from abroad for study tours on a regular basis. The list of delegations visiting the ICAC in 2017/2018 is given at **Appendix IV**.

1.5 Participation in Regional and International Anti-Corruption Events

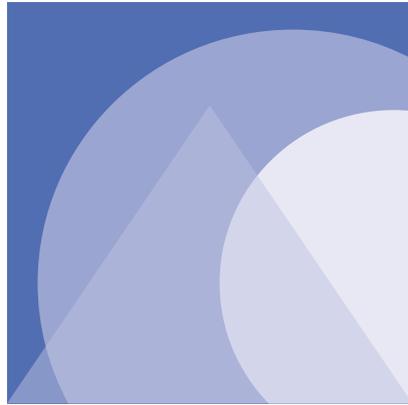
To align itself with its priority objective of playing a more active role in the region, the ICAC believes in increasing visibility of its anti-corruption endeavours and commitment through participation in regional and international events. Participation in regional and international events not only allows for sharing of experience, expertise and discussions amongst countries, it also leads to consolidating networks with our peers across the globe whilst promoting ICAC Mauritius as a model of excellence in the fight against corruption and money laundering and in the promotion of governance. In this context, the ICAC participated in a number of events, as listed in **Appendix V**.

1.6 Capacity Building

The ICAC consolidated its skill base through regular staff training on different aspects. In this vein, staff benefitted from the diverse capacity building programmes conducted by international, regional or local experts in the anti-corruption and anti-money laundering fields. The list of capacity building programmes in which staff participated is at **Appendix VI**. As part of continuous professional development and to benefit from the latest expertise, ICAC officers also participated in 9 webinars (Details at **Appendix VII**), mostly related to investigation of corruption and money laundering by the International Association of Prosecutors (IAP).

2.0 CONCLUSION

Promoting international and regional cooperation remains a priority for the ICAC. For the forthcoming year, the International Cooperation and Capacity Building Unit (ICCBU) of the ICAC will be reviewed and reinforced to better meet our objectives to reinforce the image of ICAC Mauritius as a model of excellence in the region and beyond. We aim to take a more proactive role in setting the anti-corruption agenda for the region and rallying other anti-corruption agencies to achieve enhanced effectiveness in the fight against corruption and money laundering.



ICAC

INDEPENDENT COMMISSION AGAINST CORRUPTION

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**LEGAL
DIVISION**

LEGAL DIVISION

1.0 INTRODUCTION

The Legal Division (LD) is created as per Section 28 of the PoCA and its functions are defined pursuant to Sections 31 and 82 of the POCA. Pursuant to Section 31 of the PoCA, the LD is under the responsibility of the Chief Legal Adviser. The Commission caters for the post of 1 Chief Legal Adviser (CLA), 1 Deputy Chief Legal Adviser (DCLA), 1 Chief Attorney (CA), 3 Principal Legal Advisers (PLA), 1 Principal Attorney (PA), 3 Senior Legal Advisers (SLA), 6 Legal Advisers (LA), 1 Attorney and 2 Legal Research Officers (LRO). The LD is presently constituted of 1 Acting CLA, 1 CA, 1 PLA, 1 SLA, 5 LAs and 2 LROs.

The LD has the responsibility to provide legal advice to all the Divisions of the Commission. On the one hand, its main responsibility is to tender advice regarding investigations of corruption and money laundering and conducting prosecution of such investigations before courts. In addition, it seeks to ensure the legality of all the processes and decisions of the Commission and its Divisions by providing legal advice on issues related to the functions of the Commission. In addition, the LD has also been involved in numerous projects related to policy or international issues related to its work.

In the context of the re-organisation of the ICAC and its operations, the LD embarked on a revamping exercise which included the adoption of a new approach with the view to be more effective and efficient in its delivery of services. Those steps seek to enhance its administration and management through a culture of integrity, transparency and accountability of its officers, as well as through the re-engineering of its internal procedures and approach from the very general to the very specific.

The LD has been innovative in attaining this objective, whilst ensuring consistency and certainty of its decisions through the drafting of Standard Operating Procedures, the digitalisation of its processes and the setting up of a Legal Registry to document the movement of file. Effectiveness of the Division has been ensured through prosecution trainings, and exposure to AML and corruption forums at the national as well as international level.

2.0 THE RE-ENGINEERING OF THE LEGAL DIVISION (LD)

Two main features prompted the re-engineering of the LD: first, a radical shift in the strategy, with greater focus on combating money laundering and corruption, while strengthening the prosecuting limb of the Commission; and second, a complete and radical change in in-house management to reinforce the administration of the LD for ensuring greater effectiveness. This strategy was centered on three main projects: a) the computerisation of the LD's operations and administration; b) the development of a series of internal procedures to support the operations and administration (Systems Review); and c) a new reallocation of case system. The introspection

process which began two years ago, with the systems enhancement exercise, coupled with the injection of new blood, brought the LD to a cross-road. It had to ponder on its raison d'être in order to better embrace its role and functions. This brought on the realisation that the LD had to re-gear itself in order to become the driving force of the ICAC.

The first steps in this endeavour included defining a process to restructure management and to closely monitor the operations along the following lines:-

- (i) The formulation of the mission statement of the LD;
- (ii) The engagement of all the officers to the vision of the LD;
- (iii) The issue of Memos with timelines for re-organisation of the LD;
- (iv) The holding of weekly LD meetings as well as ad hoc meetings;
- (v) The drafting of standard procedures at the level of the LD;
- (vi) The elaboration of an Action Plan;
- (vii) Re-organisation of allocation of responsibilities and work load;
- (viii) Setting up of the Registry; and
- (ix) Computerisation of the LD.

2.1 The Engagement of Officers to the Vision of the LD

The **vision of the Legal Division** is to make an impact as a premium Division of the ICAC and to provide outstanding legal services in matters pertaining to advising and prosecuting financial crime, including corruption and money laundering. This vision will only be translated into reality when the LD earns the respect and trust of peers, clients and counterparts in the relentless and selfless discharge of their duties to the Commission, especially in prosecuting cases before courts in an efficient and professional manner. In this endeavour, officers of the Legal Division aim to build up their strengths while addressing the issues which have hindered the Legal Division in its quest for excellence.

2.2 The Formulation of the Mission Statement of the LD

The LD has encapsulated its mission as follows: *"to serve the Commission to the best of our abilities by providing high quality legal services, in a timely manner, to the Commission and all its Divisions. We aim to develop a strong LD capable of providing high quality independent professional advice and conducting fierce prosecution, and representing the Commission in other related activities."*

The formulation of the mission statement has spelt out and conveyed in a powerful manner the responsibility of each and every officer of the LD.

2.3 Re-Organisation of the LD

The first steps to the re-organisation of the LD saw the laying down of the first general operational and policy guidelines to define the activities, conduct, and functions of the LD in a Memo. This re-organisation of the LD was undertaken in the context of the broader overhaul of the ICAC and its operational and support Divisions. The re-organisation is the result of a new strategy that seeks to ensure greater efficiency and cost-effectiveness in the operations of the Commission. The Memo has drawn on the experience and lessons learned during the last 15 years that the ICAC has been in existence.

2.4 The Elaboration of a Strategy for the LD

A Strategic plan has been worked out in line with the Directorate Agreement in March 2018. This Plan is supported by a detailed Action Plan (AP) and it contains clear Standing Procedures to ensure greater focus in achieving set deliverables in the context of defined legal services. The Strategy and Action Plans are for the short and medium term for an effective operationalization of the new working arrangement in order to address the possible shortcomings of the LD. It provided the impetus for the officers of the LD to become proactive. It led to an audit of all cases wherein the information has been dismissed at the level of the Intermediate Court as well as a critical analysis of how these issues should have been addressed and appropriate recommendations made.

The staff of the LD have conducted extensive research on topics having a direct bearing on the operations of the LD. The aim is to address legal issues in such a way as to increase efficiency and effectiveness whilst ensuring professionalism within the Commission. The topics include:-

- Techniques on conducting prosecution;
- Guidance Note on tendering advice;
- Section 81 of the PoCA;
- Remedies against interlocutory injunction; and
- Legal Implications regarding Monitoring of Investigations.

2.5 The Drafting of Standard Procedures at the Level of the LD

The LD has identified several aspects of its operations and processes which necessitate clarity and certainty in order to ensure consistency, accountability and responsibility when carrying out the core and cognate duties. These range from the general to the specific. In this regard, the LD has already embarked on the drafting of the Standard Operating Procedures (SOPs). A first draft of 22 SOPs have been completed. These will be discussed at the level of the meetings of the LD, such that all officers can provide their input in light of their respective experience and expertise prior to these being finalised.

2.6 Weekly LD Meetings

The officers of the LD have always recognised the need for LD meetings as a platform to share, discuss, brainstorm and address issues pertaining to the LD. These meetings have come to play an increasing role in the smooth running of the LD as the proceedings of the LD Staff Meetings are now fully documented and provide a valuable reference for its decisions. All aspects of the operations of the officers (including issues related to their core functions and additional responsibilities and assignments) of the LD are discussed on almost a weekly basis. Issues related to staff performance appraisal, discipline, support and logistics, attendance, leave, overseas missions, training, resources, amongst others are addressed.

The LD meetings fulfil the dual function of providing a platform to apprise the officers of managerial decisions whilst Management gets a better insight into the functioning of the LD in order to ensure continuous monitoring and control in a structured environment. The holding of these meetings also ensures the effective participation of staff. Officers voice out their concerns, and brainstorm on areas for improvement in the operations and administration of the LD.

2.7 Re-Organisation of Allocation of Responsibilities and Workload

In order to ensure delivery of high-quality service to the Commission, the LD adopted a new approach in providing quality advice to the Commission and its divisions and for the prosecution of cases in a timely manner. This approach is based on an early allocation of cases on a monthly basis to cater for an adequate and fair balance in the allocation of all responsibilities amongst the officers of the LD, keeping in mind the relative experience and competence of officers. This allocation system is geared towards an efficient case management which is based in maximising existing resources, improved time management through planning and prioritising caseload for enhanced outputs. Accordingly, officers gain more space and time to focus more on their core functions as well as other assignments.

3.0 COMPUTERISATION PROJECT

The LD has played an important role towards the implementation of the computerisation project. A team was identified at the level of the LD to prepare the work flow requirements and in order to work in close collaboration with the IT unit and the external consultants for the project.

• Setting up of Legal Registry

The LD has, in collaboration with the IT Unit, completed the first phase of the setting up of the Legal Registry to enhance the efficiency of the system in terms of: movements of files and the management of cases. Officers of the LD will be required to update the status of the case following each court appearance, upload of court proceedings and transcripts in civil and criminal case, which will be made accessible to all Counsels of the LD. Two members of the LD

were nominated as Champions to guide the LD through the implementation of the Computerisation Project.

- **The Legal Vault**

A vault has been created specifically for the Legal Division because of the number of confidential documents which circulates amongst the members. In this regard, the LD will be working in close collaboration with the IT Unit.

4.0 PROJECTS INITIATED AT THE LEVEL OF THE LEGAL DIVISION

4.1 Tool Kit-Context-Application

The LD was exposed to the Mutual Legal Assistance Request Writer Tool (MLA Tool) in the course of an Online Simulation and Training Programme of the ICHA-ICONS (**International Corruption Hunters Alliance - International Communication and Negotiation Simulations**) organised by the World Bank. Thereafter, the LD applied for, and obtained, a User Account to benefit from the MLA Tool, developed by the UNODC to facilitate and strengthen international cooperation among countries by providing guidance to countries as to how to draft MLA requests. It guides the practitioner through the request process for each type of mutual assistance through a series of templates, in line with international best practice. It can be customised to suit each jurisdiction, domestic law and practice. It has multiple benefits including an integrated case-management tracking system for incoming and outgoing requests. The LD will proceed to enlist the collaboration of the Attorney General's Office, which is the central authority, to optimise the use of the MLA tool.

4.2 Prosecution Training Mid-August to September 2017

A training for prosecutors was organised by the LD in September 2017. The aim was to develop prosecutorial skills and know-how in order to ensure greater effectiveness through the delivery of quality service in all aspects of investigation and prosecution. The Commission extended invitations to different institutions and law enforcement agencies, including, the officers of the Office of Director of Public Prosecutions, the Mauritius Revenue Authority, the Financial Intelligence Unit, the Mauritius Police Force, The Financial Services Commission, the Bank of Mauritius and the Gambling Regulatory Authority.

The training provided by eminent Judges of the Supreme Court of Mauritius consisted of lectures and interactive sessions including questions and case scenario discussions. The following topics were covered: the conduct of prosecution cases, prosecution techniques, evidence, constitutional law and administrative law as well as criminal procedure. There was emphasis on the practical approach to the principles of ethics in order to maintain the highest standards of integrity, fairness and professionalism pertaining to investigations and prosecutions.

This initiative boosted the capacity of LD officers and CID officers to conduct investigations with a view to successful prosecutions for Court as well as ancillary matters related to prosecution. An added benefit of this interaction of the officers of the various divisions of the ICAC and other institutions was to act as bonding exercise for better inter-agency communications, with a view to enhance morale and productivity.

5.0 COURT CASES

A. INTERMEDIATE COURT OF MAURITIUS

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

Case Management (1 st July 2017 to 30 th June 2018)	Number
Total Number of successful prosecutions	12
Cases lodged before Intermediate Court	16
Cases wherein information has been dismissed	11
Cases wherein a discontinuance of proceedings has been filed	3
Cases wherein proceedings have been stayed	1

Note: Cases which have been dismissed / stayed / DOP filed as per the table above are not necessarily those lodged within period under the present financial year.

- (ii) The total number of persons convicted under the present financial year relates to the following offences:

Corruption and Money Laundering offences for the period 1 st July 2017 to 30 th June 2018	Number of successful cases	Number of persons convicted
Bribery by public official in breach of Section 4 of PoCA + Section 7 of PoCA	1	2
Public official using his office for gratification in breach of Section 7 of PoCA	1	2
Trafic d'influence in breach of Section 10 of PoCA	2	2
Corruption of agent in breach of Section 16 of PoCA	1	1
Money laundering in breach of Section 3 of FIAMLA	5	5
Limitation of payment in cash in breach of Section 5 of FIAMLA	2	3
Total	12	15

- (iii) The Court has ordered:-
- A total sum of Rs. 2,850,000, as fines; and
 - A total number of 470 hours as Community Service Order.

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 a thorough evidence gathering exercise. It is crucial to ensure that evidence is 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.

APPLICATIONS: (1st July 2017 to 30th June 2018)	Numbers
Applications for Disclosure Orders on banks under the Banking Act and The Bank of Mauritius Act	121
Applications for Search Orders under Section 51 of the PoCA	10
Applications for Renewal of Attachment Orders under the PoCA	183
Applications for Attachment Orders under the PoCA	35
Applications to revoke Attachment Orders under the PoCA	10
Applications for Telephone Disclosure Orders under ICTA	1
Applications for Production Orders	13
Application to amend Attachment Order	2
Application for an Order to disclose the electronic key enabling access	1

(ii) Cases before the Supreme Court

- Judgments from the Supreme Court
- The ICAC also entered or resisted a number of cases before the Supreme Court of Mauritius as provided below:

Cases resisted by the ICAC before the Supreme Court: (1st July 2017 to 30th June 2018)	Total Number
Resisting <i>Plaint with Summons</i> (Claim for damages, Constitutional Relief)	5
Application to withdraw from bank account	2
Appeal against a Judgment of the Intermediate Court (Judgment was delivered within the present financial year but not necessarily heard by the Supreme Court within that period)	5

Cases resisted by the ICAC before the Supreme Court: (1 st July 2017 to 30 th June 2018)	Total Number
Appeal to JCPC against Judgment of the SC	1
Resisting of an application for Final Leave to appeal to the Judicial Committee of the Privy Council (JCPC)	1
Resisting an application for Judicial Review	2
Application to order main levée of an Attachment Order	1
Motion to authorise appellant to file additional ground of appeal outside delay	1
Summon to witness to give evidence	1
Writ of sub pena	1
Application for dissolution of an interim order	1
Application for leave to appeal to the JCPC	1
Claim for damages	1

6.0 LEGAL CHALLENGES FACED IN THE COURSE OF THE INVESTIGATION (JUDGE IN CHAMBERS)

The present year saw a rise in the number of counter applications in respect of Orders which have been obtained by the ICAC from the Honourable Judge in Chambers. This is explained by the fact that there has been an overall increase in the volume of cases being investigated and more emphasis on depriving the criminals of the illicit assets. It is inevitable that there will be an increase in objections to the numerous applications being made for attachments.

This has resulted in more scrutiny and queries from the Judge in Chambers when considering applications for Attachment Orders and their subsequent renewals. Attachment Orders are not renewed automatically. In view of the emphasis on ML cases, applications for Attachment Order have exponentially increased, resulting in ensuing renewals every 60 days. Such renewals may pose problems in as much realistically this lapse of time may not be sufficient for the investigation to gather new evidence. Therefore Judges in Chambers have been faced with applications for renewal, wherein no further evidence has been obtained, thus sometimes leading to such applications being set aside.

The LD is intent to assist the Judge in Chambers to determine each application on its own merit in order to ascertain whether or not there are any new substantial information which would warrant a renewal. The LD is mindful that the Judge is bound to preserve on the one hand the rights of third parties, whilst on the other hand maintaining the integrity of ICAC ongoing investigations.

Accordingly, the ICAC informs the Court whenever evidence negates the initial reasonable suspicion such that these funds and assets are no longer subject to an Attachment Order.

In this regard, both the Legal Division and Corruption Investigation Division have implemented a system to ensure that the Judge in Chambers is fully enlightened on the grounds for the reasonable suspicion about the tainted origin of the property in lite and, the application for any renewal also sets out the progress which has been made in the course of an investigation.

The ICAC always makes it clear that in line with the principles for a fair investigation, parties will be duly called at the relevant time in order to be confronted with the evidence gathered in the course of the enquiry.

The LD has also been faced during the period under review, with applications whereby parties have applied for injunctions preventing the ICAC to pursue its investigation pending the determination of certain legal issues by the Supreme Court. Such issues normally take one year or more to be trashed-out by the appropriate jurisdiction and thus hampers the smooth running of investigations which have to be halted pending determination by the Court. It is often the case that those issues could have been canvassed at the level of trial court instead.

7.0 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:

2017	Ministry of Civil Service and Administrative Reforms
	Civil Aviation Department
	Registrar General Office
2018	Competition Commission of Mauritius
	Mauritius Revenue Authority
	Mauritius Duty Free Paradise
	National Transport Authority
	Commissioner of Police / Mauritius Police Force

8.0 ENGAGEMENT ON NATIONAL AND INTERNATIONAL FRONTS

Apart from their core duties which involve the tendering of advice and prosecution of money laundering and corruption cases, LD officers are also provided with numerous opportunities to participate in regional and international events in fields related to their work, including AML/CFT, mutual evaluation processes, illicit flow of funds, and others.

8.1 Eastern and Southern Africa Anti-Money Laundering Group

The idea should be that LD officers got numerous opportunities to participate in regional and international events which in turn allow them to expand their knowledge and competencies in fields related to their work, including AML/CFT, mutual evaluation processes, illicit flow of funds, and others. Officers of the LD had the opportunity to participate in AML/CFT mutual evaluation training in an attempt to strengthen their capacity in such matters. Officers of the LD engaged in the following events:-

- a) Task Force Meeting of Senior Officials in September 2017 (Zanzibar) and in April 2018 in Arusha where the Mutual Evaluation Report of Mauritius was discussed; and
- b) Assessor Training in Zanzibar in September 2017.

Participants from different Member Countries of the ESAAMLG were trained on the Revised FATF Standards, that is the International Standards and the Methodology. The ESAAMLG aims to train and develop a pool of trained experts which may then be called upon to participate in the assessment of other Member countries. The assessment was made by using the FATF International Standards on Combating Money Laundering and the Financing of the Terrorism and Proliferation (FATF Recommendations) which were adopted in February 2012 and the Methodology for Assessing Technical Compliance with FATF Recommendations and Effectiveness on Anti-Money Laundering (AML) /Combating Financing of Terrorism (CFT), adopted in 2013.

8.2 African Peer Review Mechanism (APRM)

Mauritius signed the Memorandum of Understanding (MoU) for accession to the APRM on 09 March 2003. This committed Mauritius to the principles of democracy, socio-economic development and good political, economic and corporate governance and to being reviewed by its African peers periodically.

Input was provided by the LD with regards to three issues on which a progress report had to be drafted. Recommendations were made relating to issues such as to human resources, the power of the ICAC to prosecute and the implementation of a Code of Ethics for public officials in management guidelines.

The ICAC intervened on a number of subjects, including “Money Laundering and Insider Trading” and Success in the Prosecution of Cases of Corruption, Money Laundering, Insider Trading and other Forms of Unethical Practice, as well as the Seriousness of Penalties imposed (including blacklisting and suspension by professional associations).

8.3 National Risk Assessment

Mauritius is presently undergoing 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 Ag Chief Legal Adviser to assess the extent to which Mauritius is vulnerable to risks.

8.4 The Seventh Session of the UNCAC Conference of States Parties (7th COSP) - Vienna, Austria

The Senior Legal Adviser of the LD was designated to attend the Seventh Session of the UNCAC Conference of States Parties (7th COSP) to share the experience of the ICAC regarding the involvement of civil society in the fight against corruption. The convention, which was held in Vienna, Austria from 06 to 10 November 2017 saw the participation of representatives of many of the 183 States Parties.

This biennial anti-corruption gathering is the most important global event for monitoring progress on the UNCAC and for strengthening efforts in the fight against corruption.

The five-day meeting covered several aspects, including the review mechanism, technical assistance, corruption prevention, asset recovery and international cooperation. In addition, the following issues were covered: cooperation with relevant international and regional organisations and mechanisms and non-governmental organisations.

8.5 United Nations Office on Drugs and Crime (UNODC) – Enhancing Public Sector Integrity in Sri Lanka - February 2018

The UNODC Regional Office for Southeast Asia and the Pacific sought the assistance of the ICAC for the enhancement of public sector integrity in Sri Lanka. An officer from the ICAC first attended, as guest expert, the national workshop which was held in October 2017 in collaboration with the Commission to Investigate Allegations of Bribery or Corruption (CIABOC-Sri Lanka).

Subsequently, upon an invitation by the UNODC to ICAC, a Legal Adviser of the ICAC attended, as a guest expert in February 2018, a roundtable with CIABOC. The discussions held were on a draft law of Sri Lanka which sought to address the compulsory recommendations of the UNCAC in Sri Lanka.

The Round Table benefitted from the expertise and experience of different stakeholders such as Managers, representatives of the governmental institutions, representatives of the civil society and officers of the CIABOC. ICAC's representative expatiated on the concept of Integrity Officers in Mauritius, their role and importance, and the legal framework regulating Integrity Officers, amongst others.

The officer also intervened during the roundtable on:-

- (a) An overview of ICAC and its Corruption Prevention and Education Division;
- (b) The mandate and scope of work of Integrity Officers in Mauritius; and
- (c) Review and discussions in relation to the content of the draft law.

8.6 Regional Workshop in Tunis for Judges and Prosecutors - February 2018

The Principal Legal Adviser participated in February 2018, in the regional workshop which was organised by the FATF, in Tunis, for judges and prosecutors. Delegations present include Palestinian Authority, Qatar, Republic of the Congo, Philippines, Rwanda, Saudi Arabia, Sierra Leone, Sudan, Tunisia, Turkey, Zambia as well as representatives from the World Bank.

The aim was for practitioners and judges from different jurisdictions to share their experience in order to develop a strategy which will lead to effectiveness in the fight against AML/CFT at all levels; investigation, prosecution, sentencing, confiscation, forfeiture on the national and international fronts. The working sessions led to the formulation of recommendations.

9.0 THE WAY FORWARD

The recruitment and retention of officers for the Legal Division remain utmost priority in view of the increasing workload and forthcoming challenges in winning the fight against money laundering and corruption. The Attorney Unit which comprises of only one attorney needs to be reinforced in view of the rise in the number of applications to be made and to resist.

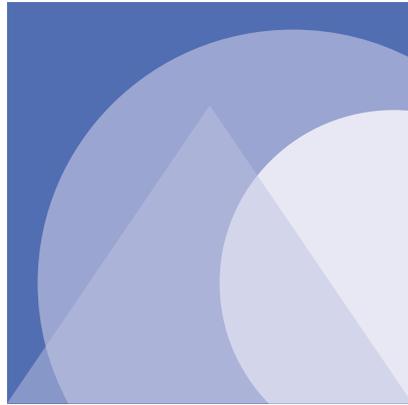
Additionally, the LD aims to provide the additional trainings to its members so as to further develop their expertise and in-depth skills on prosecution of cases.

Section 81 of the PoCA has been identified as a stumbling block for interagency cooperation and collaboration and amendments should be envisaged. The aim is to strike a balance between providing such information, in public interest, to specific bodies, whilst maintaining the confidentiality of any investigation and operation.

As part of the ICAC's computerisation project, the LD has already embarked in the process of digitalising its current system and processes through the EDMS and the CMS. The LD has also

worked in collaboration with the ID and the IT Unit for the designing of the CMS flows and requirements. The CMS is an integrated investigative and analytical tool, which presents multiple benefits for the LD, such as access to an updated case log system, in a paper-free environment through the creation of electronic briefs, and the availability of a search engine which will enable officers to sift through the evidence in the file, in a structured manner. The deployment of this system will ensure in-depth analysis of evidence as well as better time management when tendering advice.

In furtherance of our Strategic Plan and Action Plan, the next step for the LD is to proceed to an allocation of roles and responsibilities so as to create a certainty among officers of the LD and to build on expertise. Such expertise shall be built whilst maintaining an ethos of professionalism and integrity in the manner issues are dealt with.



ICAC

INDEPENDENT COMMISSION AGAINST CORRUPTION

Annual Report 2017 - 2018

**CORPORATE SERVICES
DIVISION**

CORPORATE SERVICES DIVISION

1.0 INTRODUCTION

The Corporate Services Division (CSD) plays an enabling role in ensuring delivery of ICAC strategic objectives. The three most important aspects of CSD are: (a) delivery of support services for the entire organisation, (b) help re-build conduct among officers in their day-to-day and outside activities and (c) the need to build integrity as a pillar of the institution thereby laying the foundation for an organisational identity.

The CSD is at the heart of the ICAC as it plays a central role in ensuring that the other Divisions are properly equipped and have the necessary resources, logistics and facilities to properly deliver their functions. It has the crucial role to support and sustain the other Divisions in effectively achieving their mission and objectives.

The Corporate Services Division comprises the following five sections:

- The Human Resource Section
- The Finance Section
- The Procurement Section
- The Support Services Section
- The Information Technology Section



2.0 CSD VISION AND OBJECTIVE

Our priority is to serve the Commission to the best of our capabilities by providing high quality services, in a timely manner, to the Commission and all its Divisions. It is our vision to be a premium and central Division of the ICAC and the leading support service in matters pertaining to administration and management of Commission's resources and service delivery in a structured and sustained manner that is responsive to the needs of all Divisions in achieving their mandate under the PoCA.

2.1 Aligning CSD Strategic Objectives with the Strategic Goals of the ICAC

In line with this Vision and Objective, the CSD has recently come up with a strategic statement which clearly sets out the direction of the ICAC as illustrated below:



Our People - The exigencies of quality service and an increasing workload and variety of work require unflinching commitment from all officers. Every endeavour is being made so that the coordinated efforts bring the necessary result. In that respect, no effort is being spared in fostering learning and development, optimising on employee performance and investing in capacity building. The challenge is to make one team and every one should contribute to achieving the goal of service excellence.

Strengthening the Governance Structure – A sound governance structure is a prerequisite for an organisation like the ICAC. The development of Standard Operating Procedures to reinforce the governance structure is one of our priorities. This exercise is in progress and will certainly significantly contribute to laying the necessary foundation for a robust governance structure. The development of a strong management team with the aim to optimise on the use of resources and ensure judicious use of financial and other resources is essential to achieve good governance.

Partnering with our Stakeholders – A good coordination and cooperation with the business partners is essential to know their needs and deliver professional service to their expectations. A strategic focus is being given to the approach we deal with the different Divisions and this is supported by a good

communication strategy and interactions and feedback. The introduction of regular management meetings has contributed to a large extent in resolving issues that cut across all divisions.

Reinforcing the IT Infrastructure – In line with our vision of a paperless organisation, embracing technology is a prerequisite for achieving success. The strategy for IT should not only be confined to implementation but more importantly be well equipped to support the IT infrastructure and implement proper policies and procedures to ensure operation in a secured environment. The development of an appropriate IT infrastructure which takes into account the nature and sensitivity of the organisation as the main anti-corruption agency is being given prime importance.

Undertaking Research - Striving for excellence requires continuous development and improvement at all levels. In this connection, due importance is being given to research and development.

Ensuring Corporate Governance - The ICAC is committed to ensure accountability and transparency of its operational activities as these are essential ingredients of the overall governance framework. In that respect, all matters relating to finance and other operational activities of the ICAC are subject to scrutiny by the Internal Auditor. The latter reports directly to the Director-General and it is important to highlight that his function is being continuously reviewed for more effectiveness. The financial statements are also examined by National Audit Office (NAO) based on which they submit a report on the truth and fairness of the financial statements.

Management Meeting - It is unanimously recognised and agreed that a Management Committee for the ICAC is of fundamental importance and can play a significant role in enhancing good governance and addressing management issues that cut across the different divisions in their day-to-day operations.

The premise is to develop a strong management team where good governance issues pertaining to the proper functioning of the ICAC and issues which are of prime importance for the proper achievement of ICAC's mandate are discussed in a comprehensive manner and presented to the appropriate authority for necessary action.

Weekly Meetings - Weekly meetings are held to ensure proper follow-up on issues relating to the divisional activities. This strategy helps management to closely monitor the operations of the divisions whilst ensuring effectiveness of their operations.

3.0 HUMAN RESOURCES

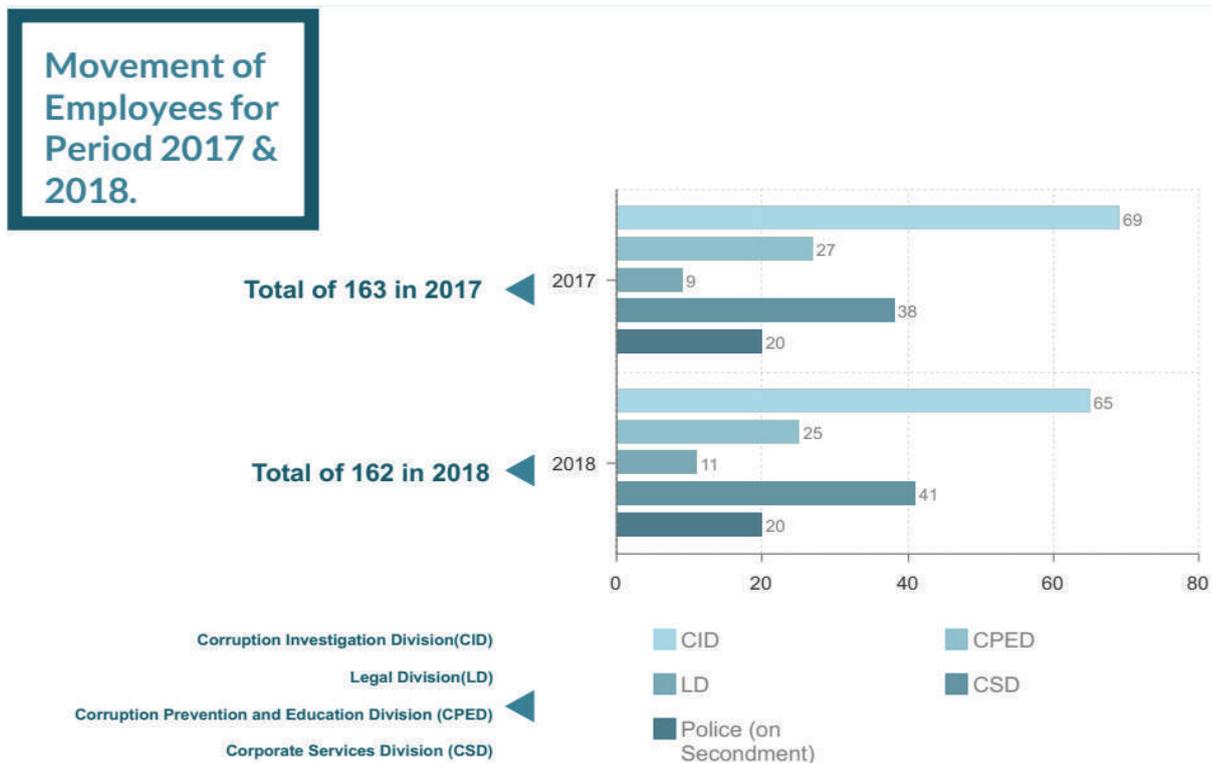
The ICAC believes that its personnel are the most valuable assets of the organisation. It has as objective to create a sound environment to work, where people are valued, respected, engaged, and thriving, whilst demonstrating the core values such as Integrity, Transparency, Ethical Behaviour, Teamwork,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

3.1 Integrity as a Core Value for the ICAC

The ICAC is alive to the fact that integrity is a critical and also a driving force for the organisation to achieve success in its objective. Thus, building institutional integrity is being given due consideration. Integrity characterised by ethical values provide a common frame of reference and serves as a unifying force across different functions. The aim is to incorporate integrity in the culture and core fabric of the ICAC so that this is intrinsically linked to the identity of the organisation.

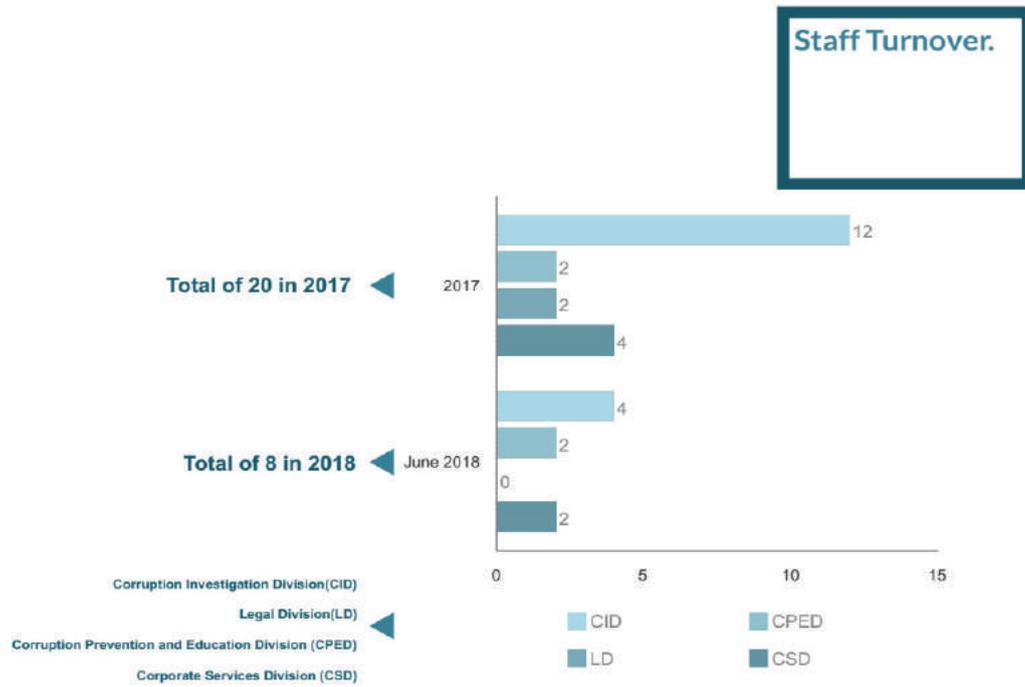
3.2 Staffing

As at 30 June 2018, the total staffing at the ICAC stood at 162, with a mix of contractual and permanent staff. By the end of the period under review, there were 24 officers on contract, 118 on the Permanent and Pensionable Establishment (PPE), 2 Independent Professionals posted in Corporate Services Division 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 162 excluding staff from the Police Force.



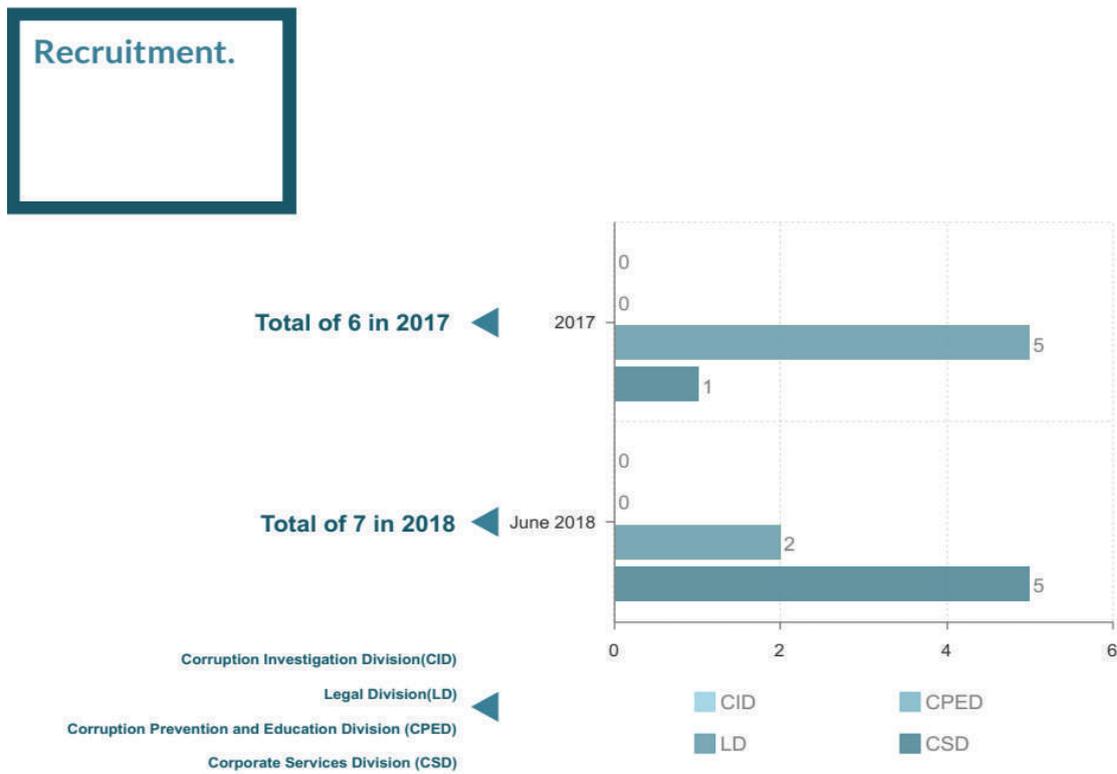
3.3 Staff Turnover

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.



3.4 Recruitment

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



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 programmes.

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:

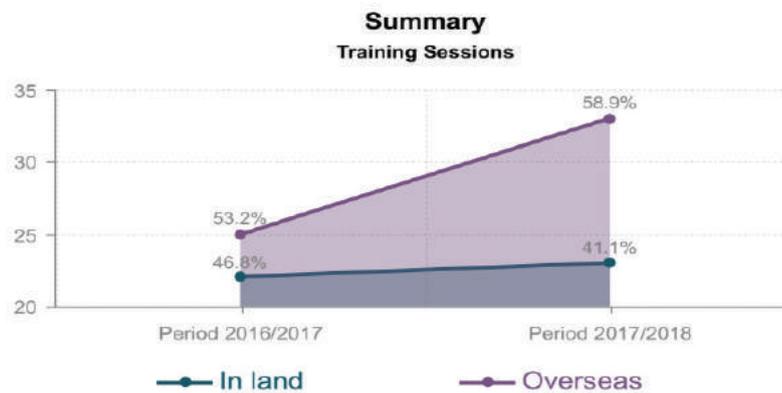
- update their knowledge;
- develop their skills;
- acquire new competencies;
- broaden their experience; and
- promote the transfer of knowledge.

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

In House	By: (i) Internal Resource persons (ii) External Resource persons (iii) Webinars (iv) On-line Simulation Course
Local	By: External Resource Organisations
Overseas	Workshops / Conferences / Training Programmes / Exchange Programmes /Symposia

Summary of Training Sessions over 2016-2017:

Summary of Training Sessions.



4.0 SUPPORT SERVICES SECTION

Creating a sound and conducive environment for the proper conduct of its operational activities is one of the major concerns of the ICAC. The health and safety of the staff is a matter of prime importance and every endeavour is being made to ensure that health and safety norms are respected and adhered to. In that respect, the ICAC is working on measures to further improve on the security aspects. Proper facilities and logistics to enable staff to perform in the best possible conditions are given due consideration.

5.0 FINANCE SECTION

The ICAC is alert to the judicious use of funds. A proper system of budgetary control is in place to ensure that the amount spent meet the intended purpose. The computerisation of the operational activities will significantly contribute to improve the method of financial reporting based on the financial information generated from the systems. This improved reporting allows for better transparency on what is spent, greater accountability for management of funds and improved ability to make decisions.

6.0 PROCUREMENT SECTION

The Procurement Section has a central role to play to ensure that the operational activities of the ICAC is carried out in established plans and objectives in line with its mandate. Though the ICAC is exempted from the Public Procurement Act, yet every endeavour is being made to ensure that procurement activities of the ICAC is based on sound principles and in line with the Act. The aim is to ensure that the transparency and accountability principles are observed in order to promote good governance.

7.0 INFORMATION TECHNOLOGY SECTION

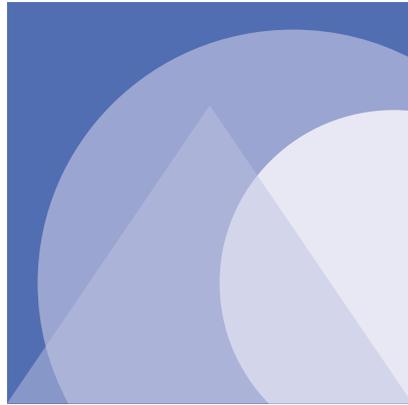
The Information Technology Section has the overall responsibility to manage the ICT infrastructure of the ICAC. It is spearheading the Computerisation Project of the ICAC and is thus playing a key role in ensuring the proper implementation of the project. It also has the crucial task of ensuring necessary environmental changes to ensure security of the ICT infrastructure of the ICAC.

8.0 THE WAY FORWARD

Service Excellence is about making a difference. It involves developing the appropriate mindset and actions that create a welcoming atmosphere, delivering customised services and anticipating and meeting stakeholders' needs. The CSD is alive and alert to the challenges ahead. It endeavours to herald a new approach as to how the CSD is called upon to transform and work together to effectively respond to the needs of the different divisions. Our goal is to enable the delivery of services and improve the capacity of the organisation while developing efficient ways to provide services to the public and partner departments.

The Corporate Services Division is conscious to the fact that there are challenges in the achievement of its goals and objectives. This includes the need for maintaining discipline in the workplace, reinforcing in-house integrity, re-organisation to better response to the need of the ICAC, reinforcing oversight and the governance framework of the organisation, managing the transformation that is being engendered through the implementation of the IT systems. But the beautiful part of all this is that we are aiming at ensuring greater effectiveness of the ICAC.

Our focus is to align services and processes to enable the ICAC to further its activities and create the necessary conditions to position the ICAC as an institution of reference at national and international levels.



ICAC

INDEPENDENT COMMISSION AGAINST CORRUPTION

Annual Report 2017 - 2018

**ENHANCING ICAC
EFFECTIVENESS**

ENHANCING ICAC EFFECTIVENESS

1.0 INTRODUCTION

Enhancing effectiveness of its administrative and operational systems has been, and continues to be, a major priority for the ICAC.

It is for this reason that the ICAC embarked on the three major projects referred to previously: computerisation of the ICAC, implementation of a new Performance Management System, and a systems review of all its administrative and operational processes and procedures.

2.0 IMPLEMENTATION OF THE COMPUTERISATION PROJECT

Modern management, including human resource management, requires technology to enable effective management of an organisation's human capital. As part of strengthening its strategic planning functions, the ICAC has embarked on the implementation of a Human Resource Management Information System (HRMIS) that has as objective of simplifying and rendering the Human Resource and Financial operations more efficient and effective.

The computerised HR System aims to have a proper database on the personal and professional details of its personnel, including career history, skills and qualifications, leave and absence records, amongst others. According to the new IT system being put in place, officers' applications related to leave and so on will be available online. This system will enable better management of resources through a proper rationalisation of all processes. The system will generate efficiencies by facilitating the online monitoring of performance of employees by providing valuable information to supervisors and management to enable them to take appropriate decisions concerning staff development.

The ICAC is currently working closely with the stakeholders for the implementation of the project, and finalising works to ensure deployment of the HR System. Much progress has already been achieved as the system has already been configured and tests are ongoing to finalise integration of the system.

3.0 ENTERPRISE RESOURCE PLANNING AND ENTERPRISE DOCUMENT MANAGEMENT SYSTEM

In 2017-2018, the Commission started implementation of an enterprise Document Management System (eDMS) and an Enterprise Resource Planning (ERP). The eDMS would manage all correspondences to and from the organisation whereas the ERP system would integrate the operations of the various units of the Corporate Services Division, namely, Finance, Human Resources, Procurement, Support Services and Information Technology onto a single platform so as to achieve increased operational efficiency. The eDMS and ERP projects would be fully operational by end 2018. The eDMS will facilitate work online with multiple medium and long-term benefits to the officer and the organisation.



4.0 UPGRADE OF INFRASTRUCTURE

The ICT infrastructure have been reviewed to allow the transition to working online. Investments were made on scanners, heavy duty secured coded printers, notebooks and network monitoring tools. In same context, existing physical servers, mass storage devices, email systems were upgraded and configured to integrate with the new systems. The main aim of the upgrade was to optimise the use of resources and support the organisation's new modes of operations.

Challenges

- Optimise usage of ICT Infrastructure and equipment
- Customisation of solution to meet the organisation specific needs
- Training on equipment
- Employee engagement
- Major changes required within existing internal operations
- Complexity of business rules and their implementation
- Data quality issues during migration



5.0 CASE MANAGEMENT SYSTEM

The CMS is the third component of the IT reform project and was initiated in 2017. It basically comprises the computerisation of case management in the Investigation and Legal Divisions. The requirements gathering phase has been completed and a major milestone has been achieved. The second phase of the project, planned for December 2018, consists of the installation and customisation of solution in line with the organisation's requirements. The customisation phase

will take three months to complete. The operationalisation of solution will start thereafter and expected to run for a period of three months.



Challenges

- Gathering of user requirements;
- Optimisation of workflows and processes; and
- Selection of the solution.

6.0 IMPLEMENTATION OF A NEW PERFORMANCE MANAGEMENT SYSTEM

The administration of human resources is a crucial activity of the CSD. This is done in accordance with the Report of the Consultant on Pay and Grading Structure for the ICAC and in line with good practices. The administration of personnel comprises two essential components: (1) creating the necessary motivating factors and conditions for staff to deliver to the best of their ability and also (2) implementation of a proper Performance Management System. Whereas the ICAC implements a salary structure that demarcates from other institutions to motivate and retain staff, this is balanced with the performance of staff to meet the expectations and challenges of the Commission to meet its mission and objectives. Thus, capacity building and development of staff should be given due consideration.

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;
- systematic and proactive staff development; and
- 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.

A crucial factor in the success of the PMS is its effective implementation. It is in line with this perspective that a Memorandum has been issued to management focusing on the critical role of management and appraisers as well as appraisees so that they fully understand the positive implications of the PMS system. The Memorandum sets forth the obligation, guiding principles, standards and procedures applicable to Management for an objective appraisal of the performance of staff under their supervision. The mechanism creates the necessary conditions to not only evaluate staff performance but also creates an obligation for management to provide guidance to staff on ways and means of improvement which may include counselling, training and development opportunities.

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 officer 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.

The newly implemented system has been successful in terms of staff engagement, however, it raised some concerns in terms of the final evaluation of performance rating. Consequently, Management agreed that a revised rating system be worked out for the year 2018. In view of the above, more emphasis was to be made for the enforcement of the system by line Managers.

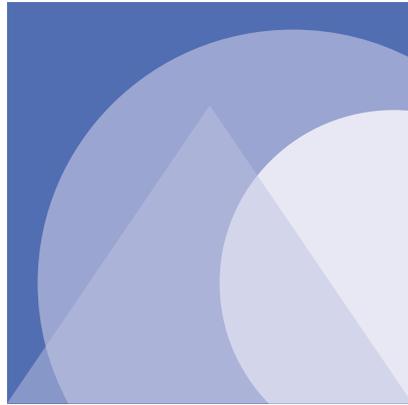
The rating system was reviewed in terms of the computation of the average score to make sure that the employee achieves an average performance in each KRA's considered as their core activities,

hence ensuring that the outcome reflect the reality on ground in different directorates. In view of the above, guidelines set forth the principles, standards and procedures applicable to Management for the appraisal of the performance of staff under their supervision, were prepared and adopted to enable Management to present in a factual form the performance of their staff.

7.0 REVIEW OF SYSTEMS AND PROCEDURES OF ICAC

Building corruption resistant systems and procedures in public bodies is an integral part of ICAC's mandate and corruption prevention strategy. In fact, 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 its endeavour to ensure good principles and practices within the ICAC, the decision was taken to conduct a similar review in-house. The review consists of examination of the systems, procedures and practices regarding the administrative and operational functions of ICAC.

The objectives to conduct the review in-house were to identify and communicate the areas for improvements in the administrative and 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 in place. Reinforcing integrity within the ICAC, a priority project this year, is a crucial component of seeking to ensure greater effectiveness. This will have the benefit of increasing efficiencies in performance at different levels. This exercise is being done in close collaboration with all the divisions and more than 60 per cent have been completed at divisional level and has to be finalised at Management level.



ICAC

INDEPENDENT COMMISSION AGAINST CORRUPTION

Annual Report 2017 - 2018

**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 following 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 Board meets regularly to consider policy issues and any matter pertaining to the four Divisions of the ICAC. For the year under review, the number of Board meetings held was 51 and the total number of decisions taken for the 12 months period ending 30 June 2018 are 4,120.

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-

- (a) it 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) it has considered all applications received;
- (c) it has interviewed the best candidates; and
- (d) it 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. The Board functions pursuant to the relevant 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. Board ensures that these requirements are complied.

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 Réduit 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 alia,

- (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 review 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 Public Procurement 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.

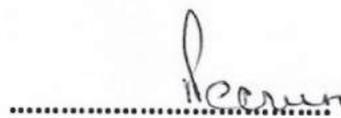
Additionally as per Section 25 of the PoCA, every member of the Board and officers are required to deposit with the Parliamentary Committee a declaration of his assets and liabilities in relation to himself, his spouse, children and grandchildren in the form specified in the First Schedule upon appointment and upon the termination of his appointment.

CORPORATE GOVERNANCE ASSURANCE

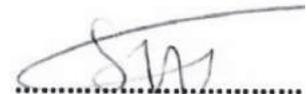
The Board continuously reviews the implications of corporate governance best practices and is of the opinion that the Commission complies with the requirements of the Code of Corporate Governance in all material aspects.



.....
Mr. N. Beekarry
Director-General

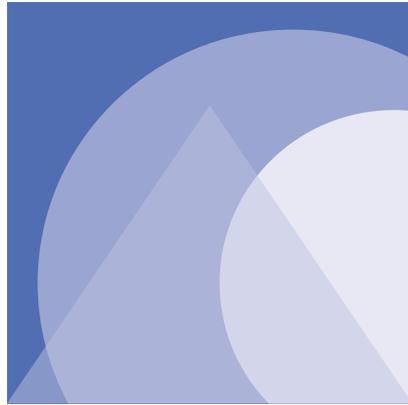


.....
Mr. N. Peerun
Board Member



.....
Ms. S. Jhungeer
Board Member

24 September 2018



ICAC

INDEPENDENT COMMISSION AGAINST CORRUPTION

Annual Report 2017 - 2018

**REPORT OF
THE DIRECTOR OF AUDIT**

NATIONAL AUDIT OFFICE



**REPORT OF THE
DIRECTOR OF AUDIT**

**On the Financial Statements
of the Independent Commission Against Corruption
for the year ended 30 June 2018**

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 the Independent Commission Against Corruption, which comprise the statement of financial position as of 30 June 2018, and the statement of financial performance, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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 2018, and of its financial performance and its cash flows for the year 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 INTOSAI Code of Ethics, together 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 are no key audit matters to communicate in my report.

Other Information

Management is responsible for the other information. The other information comprises the information in the annual report of the Independent Commission Against Corruption for the year ended 30 June 2018, 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 Management and Those Charged with Governance for the Financial Statements

Management 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 management determines 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, management 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 management intends to cease operations, or has no realistic alternative but to do so.

Those charged with governance are 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 judgement 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 management.
- 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 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

Management's Responsibility for Compliance

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. This responsibility includes performing procedures to obtain audit evidence about whether the Independent Commission Against Corruption's expenditure and income have been applied to the purposes intended by those charged with governance. Such procedures include the assessment of the risks of material non-compliance.

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

Opinion on Compliance

Prevention of Corruption Act

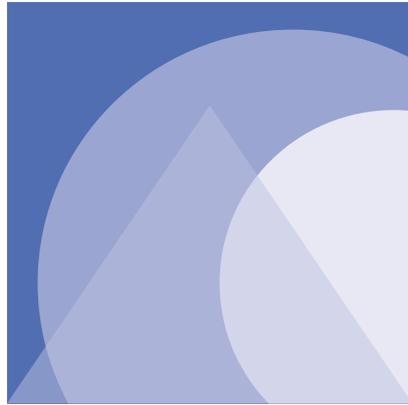
In my opinion, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the Act.



K. C. TSE YUET CHEONG (MRS)
Director of Audit

National Audit Office
Level 14
Air Mauritius Centre
PORT-LOUIS

27 December 2018



ICAC

INDEPENDENT COMMISSION AGAINST CORRUPTION

Annual Report 2017 - 2018

**FINANCIAL STATEMENT FOR THE
YEAR ENDED 30 JUNE 2018**



ICAC

Independent Commission Against
Corruption

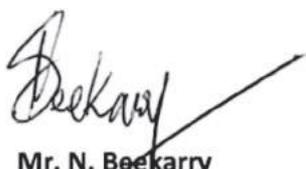


Financial Statements

For the Period Ended 30 June 2018

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2018

	Year Ended 30 June 2018			Restated Eighteen Months Ended 30 June 2017	
	Notes	Rs	Rs	Rs	Rs
Revenue					
Revenue from Non Exchange Transactions	15		186,251,176		285,941,770
Expenses					
Staff Costs	16	149,038,476		238,081,390	
Other operating costs	17	3,957,791		4,732,063	
Administrative expenses	18	21,544,763		27,350,200	
Depreciation and Amortisation	6&7	15,946,801		21,302,721	
Finance Costs		32,795		35,647	
Total Expenses			190,520,626		291,502,021
Deficit for the period			(4,269,450)		(5,560,251)



Mr. N. Beekarry
Director-General



Mr. Y. Seewooruttun
Acting Secretary to the Commission

The Amended Financial Statements were approved by the Board on 17 December 2018

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

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018

	Notes	Year Ended 30 June 2018		Restated Eighteen Months Ended 30 June 2017	
		Rs	Rs	Rs	Rs
ASSETS					
Current Assets					
Cash and Cash Equivalents	3	930,008		4,500,218	
Accounts Receivables	4	1,563,224		10,671,253	
Debtors for Motor Car Advance	11	3,659,654		2,618,940	
Inventories	5	1,666,122		913,636	
			7,819,008		18,704,047
Non-Current Assets					
Property, Plant and Equipment	6	283,657,608		282,767,259	
Intangible Assets	7	10,483,205		9,386,790	
Debtors for Motor Car Advance	11	11,330,516		8,196,896	
			305,471,329		300,350,945
Total Assets			313,290,337		319,054,992
LIABILITIES					
Current Liabilities					
Accounts Payables	8	1,434,218		4,033,012	
Creditors for Motor Car Advance	11	3,659,654		2,618,940	
Employee Benefits	9	3,000,000		3,000,000	
			8,093,872		9,651,952
Non- Current Liabilities					
Employee Benefits	10	56,253,802		52,518,204	
Creditors for Motor Car Advance	11	11,330,516		8,196,896	
Retirement Liability	12	23,900,957		30,707,300	
			91,485,275		91,422,400
Total Liabilities			99,579,147		101,074,352
Net Assets/Equity			213,711,190		217,980,640
General Fund	13	210,459,225		214,728,675	
Revaluation Reserve	14	3,251,965		3,251,965	
Total Net Assets/Equity			213,711,190		217,980,640

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

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2018

	General Fund	Revaluation Reserve	Total
	Rs	Rs	Rs
Restated Balance at 30 June 2017	214,728,675	3,251,965	217,980,640
Changes in Net Assets/Equity for 2017			
Net Assets	214,728,675	3,251,965	217,980,640
Net Revenue Recognised			
Deficit for the Period	(4,269,450)		(4,269,450)
Total Recognised Revenue and Expense for the period	210,459,225	3,251,965	213,711,190

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

	General Fund	Revaluation Reserve	Total
	Rs	Rs	Rs
Balance at 31 December 2015	252,891,745	3,251,965	256,143,710
Changes in Net Assets/Equity for 2015			
Net Assets	252,891,745	3,251,965	256,143,710
Net Revenue Recognised			
PYA IPSAS 39- Recognition of Unrecognised Actuarial Losses	(32,135,354)		(32,135,354)
Deficit for the Period	(5,560,251)	-	(5,560,251)
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)
Restated Total Recognised Revenue and Expense for the period	214,728,675	3,251,965	217,980,640

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2018

	Year Ended 30 June 2018	Restated Eighteen Months Ended 30 June 2017
	Rs	Rs
Cash Flows from Operating Activities		
Surplus/(Deficit) for the Year	(4,269,450)	(5,560,251)
UNDP Funds		(66,400)
Increase in Employees Benefits	3,735,598	5,960,413
Depreciation Charge	15,946,801	21,302,721
Retirement Benefit Liability	(6,806,343)	4,689,917
(Increase)/Decrease in Account Receivables	9,108,029	(10,134,935)
(Increase)Decrease in Inventories	(752,486)	192,899
Increase/(Decrease) in Account Payables	(2,598,794)	(8,230,426)
<i>Net Cash from Operating activities</i>	14,363,355	8,153,938
Cash Flows from Investing Activities		
Purchase of Property, Plant and Equipment	(17,933,565)	(19,149,727)
<i>Net Cash used in Investing Activities</i>	(17,933,565)	(19,149,727)
Net Increase in Cash and Cash Equivalents	(3,570,210)	(10,995,789)
Cash and Cash Equivalents as at beginning of year	4,500,218	15,496,007
Cash and Cash Equivalents as at end of year	930,008	4,500,218

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

STATEMENT OF COMPARISON BUDGETED/ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2018

	Budgeted Amount			
	Original Budget 2017/18	Final Budget 2017/18	Actual Amounts On Comparable Basis	Difference Final Budget and Actual
	Rs	Rs	Rs	Rs
RECEIPTS				
Government Grant	210,000,000	210,000,000	184,395,160	25,604,840
Capital Grants	2,000,000	5,494,807	5,219,431	275,376
Total Receipts	212,000,000	215,494,807	189,614,591	25,880,216
PAYMENTS				
Wages, Salaries and Employee Benefits	178,800,000	174,225,000	152,438,153	21,786,847
Administrative Costs	22,700,000	26,520,000	23,993,314	2,526,686
Operating Costs	4,500,000	5,175,000	3,885,449	1,289,551
Office Equipment, Furniture and IT	4,000,000	4,080,000	4,078,242	1,758
Capital Projects	2,000,000	5,494,807	5,219,431	275,375
Total Payments	212,000,000	215,494,807	189,614,591	25,880,216
Net Receipts /(Payments)	-	-		-

The positive variance of 12 per cent on the item Wages, Salaries and Employee Benefits arose mainly from savings in costs from posts where the contracts of the incumbents ended and were subsequently not renewed.

The final capital amount budgeted includes a balance of Rs 3,494,807 brought forward for Computerisation and for construction works.

There were no negative variances as all costs were contained within budgeted amounts.

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

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)

YEAR ENDED 30 JUNE 2018

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 12 months period ended 30 June 2018

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.

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)

YEAR ENDED 30 JUNE 2018

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.

IPSAS 39 which supersedes IPSAS 25 has been adopted for the preparation of the financial statements for the year ending 30 June 2018. The accounts for the 18 months period ending 30 June 2017 have accordingly been restated wherever applicable to take on board all the changes following the adoption of the new standard.

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.

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.

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)

YEAR ENDED 30 JUNE 2018

- **Transfer Revenue**

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.

(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.

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)
YEAR ENDED 30 JUNE 2018

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.

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.

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)

YEAR ENDED 30 JUNE 2018

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.

(g) Comparative Figures

Comparative figures have been restated where necessary.

(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.

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)
YEAR ENDED 30 JUNE 2018

(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 2018 there were 9 cases of pending litigations with total claims of Rs 166,156,562 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 39 Employee benefits. The IPSAS requires a provision to be made for vacation leaves even though the compensated absences are non-vesting at present.

(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 the fair value of plan assets.

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

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)

YEAR ENDED 30 JUNE 2018

IPSAS 39 which supersedes IPSAS 25 uses the Projected Unit Method to determine the costs of providing benefits. The corridor approach is no more applied and unrecognised gains/losses are not reckoned in the determination of the present value of the asset.

(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.

(iv) Vacation leave

An obligation has been recognised in accordance with IPSAS 39 (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 twelve months period from to June 30, 2018. All costs were contained within the approved estimates and there were no negative variances.

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)

YEAR ENDED 30 JUNE 2018

(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.

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

	Year Ended 30 June 2018	Eighteen Months Ended 30 June 2017
	Rs	Rs
Bank Balance	913,643	4,483,395
Special Advance	15,000	15,000
Petty Cash Balance	1,365	1,823
	930,008	4,500,218

4.0 Accounts Receivables

Prepayments for Insurance premium on vehicles	450,630	492,946
Prepayments for various Insurance	384,014	367,025
Prepayment on Maintenance Contract for Equipment	454,234	8,173
Prepayment on Maintenance Contract for ICT Infrastructure		204,164
Prepayment for Air Ticket	274,346	
Course Fees paid in Advance		72,342
Prepayment for Symantec Licences		-
Advance payments on Computerisation Project		9,526,603
	1,563,224	10,671,253

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)
YEAR ENDED 30 JUNE 2018

5.0 Inventory

Printing and Stationery	938,089	724,035
Office Materials and Consumables	728,033	189,601
	1,666,122	913,636

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>Total</i>
	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Cost							Restated
At 1 Jul. 2017	11,333,874	15,877,835	3,072,143	276,754,343	31,811,655	3,618,835	342,468,685
Additions	352,275	11,104,518		5,019,104		187,464	16,663,361
As at 30 June 2018	11,686,149	26,982,353	3,072,143	281,773,447	31,811,655	3,806,299	359,132,046
Depreciation							
As at 1 Jan. 2017	4,912,048	12,053,193	2,343,697	13,733,653	23,253,667	3,405,168	59,701,426
Depreciation for the period	958,817	5,640,012	364,169	5,635,469	2,985,087	189,458	15,773,012
As at 30 June 2018	5,870,865	17,693,205	2,707,866	19,369,122	26,238,754	3,594,626	75,474,438
NBV As at 30 June 2018	5,815,284	9,289,148	364,277	262,404,325	5,572,901	211,673	283,657,608
NBV As at 30 June 2017	6,421,826	3,824,642	728,446	263,020,690	8,557,988	213,667	282,767,259

7.0 Intangible Assets-Software Costs

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

	2018 RS	2017 RS Restated
Cost		
At 1 July 2017	12,114,598	1,816,315
Additions	521,419	3,651,533
Work In Progress	748,785	6,646,750
As at 30 June 2018	13,384,802	12,114,598

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)
YEAR ENDED 30 JUNE 2018

Amortisation		
At 1 July 2017	2,727,808	1,816,315
Amortisation for the period	173,789	911,493
As at 30 June 2018	2,901,597	2,727,808
Written Down Values		
As at 30 June 2018	10,483,205	
As at 30 June 2017		9,386,790
<hr/>		
	2018	2017
8.0 <u>Accounts Payable</u>	RS	RS
Creditors	110,000	110,000
Accruals	569,664	603,880
Provision for Amounts Payable under Works in Progress	739,554	3,304,132
Special Advance	15,000	15,000
	1,434,218	4,033,012
<hr/>		
	2018	2017
	Rs	Rs
9.0 <u>Employee Benefits- Current Liabilities</u>		
Provision for Sick Leave	-	
Provision for Passage Benefits	3,000,000	3,000,000
	3,000,000	3,000,000
<hr/>		
10.0 <u>Employee Benefits- Non Current Liabilities</u>		
Provision for Accumulated Sick Leave	29,429,439	28,405,769
Provision for Passage Benefits	3,796,831	1,657,816
Provision for Vacation Leaves	23,027,532	22,454,619
	56,253,802	52,518,204

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)

YEAR ENDED 30 JUNE 2018

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 recoupments 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	11,330,516	8,196,896
Capital- Less than one year	3,659,654	2,618,940
	14,990,170	10,815,836

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 -

	Year Ending 30 June 2018	Restated 18 Months Period Ending 2017
(i) Amount recognised in Balance Sheet at end of year:		
Defined Benefit Obligation	144,083,218	136,656,612
Fair Value of plan assets	(120,182,261)	(105,949,311)
Liability Recognised in Balance Sheet at end of Year.	23,900,957	30,707,301
(ii) Amounts recognised in Income Statement:	2018	2017
	Rs	Rs
Service Cost:		
Current service cost	6,362,025	10,000,459
Past Service Cost	0	0
(Employee Contributions)	(3,672,472)	(5,522,411)
Fund Expenses	178,765	269,034
Net Interest Expense/(Revenue)	1,944,493	2,121,617
P&L Charge	4,812,811	6,868,699
Remeasurement		
Liability(Gain)/Loss	(3,446,962)	4,608,994
Assets (Gain)/Loss	(3,153,147)	786,960
Net Assets/Equity(NAE)	(6,600,109)	5,395,954
Total	(1,787,298)	12,264,653

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)

YEAR ENDED 30 JUNE 2018

(iii) Movement in liability recognised in Balance Sheet

At start of year	30,707,300	25,989,942
Total staff cost as above	4,812,811	6,868,699
(Contributions paid by employer)	(5,019,045)	(7,547,295)
Amount Recognised in NAE	(6,600,109)	5,395,954
At end of year	23,900,957	30,707,300

The plan is a defined benefit arrangement for the employees and it is funded. The assets of the funded plan are held independently and administered by the State Insurance Company of Mauritius Ltd.

	30 June 2018 Rs	2017 Rs
(iv) Reconciliation of the present value of Defined Benefit Obligation		
Present Value Of Obligation at start of period	136,656,612	115,160,187
Current Service Cost	6,362,025	10,000,459
Interest Cost	9,224,321	11,228,118
(Benefits Paid)	(4,712,778)	(4,341,146)
Liability(Gain)/Loss	(3,446,962)	4,608,994
Present Value Of Obligation at end of period	144,083,218	136,656,612
(v) Reconciliation of the Fair Value of Assets		
Fair Value of Plan Assets at Start of Year	105,949,312	89,170,245
Expected Return on Plan Assets	7,279,828	9,106,501
Employer Contributions	5,019,045	7,547,295
Employee Contributions	3,672,472	5,522,411
(Benefits paid + Other Outgo)	(4,891,543)	(4,610,179)
Asset Gain/(Loss)	3,153,147	(786,960)
Fair Value of Plan Assets at end of Period	120,182,261	105,949,312
(vi) Distribution of Plan Assets at End of Period		
<i>Percentage of Assets at End of Year</i>	30 June 2018	30 June 2017
Fixed Interest Securities and Cash	59.5%	56.6%
Loans	3.7%	4.4%
Local Equities	14.6%	15.8%
Overseas Bonds and Equities	21.6%	22.6%
Property	0.6%	0.6%
Total	100%	100.0%

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)
YEAR ENDED 30 JUNE 2018

(vii) 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
Components of the amount recognised in NAE		
Year	2018	2017
Currency	Rs	Rs
Asset Experience Gain/(Loss) during the Period	3,153,147	(786,960)
Liability Experience Gain/(Loss) during the Period	3,446,962	(4,608,994)
	6,600,109	(5,395,954)
Year	2017/18	2017/18

(viii) Expected Employer Contribution

5,150,533

Weighted average duration of the defined benefit obligation 19 Years.
(Calculated as a % change in PV liabilities for a 1 % change in discount rate)

The plan is exposed to actuarial risks such as: investment risk, interest rate risk, longevity risk and salary risk. The risk relating to death in service benefits are re-insured.

The cost of providing the benefits is determined using the Projected Unit Method. The principle assumptions used for the purpose of the actuarial valuation were as follows:

	Year ending 30 June 2018	18 months period ending 2017
Discount Rate	6.75%	6.5%
Future Salary Increases	4.00%	4.00%
Future Pension Increases	3.00%	3.00%
Expected Return on Assets		
Mortality before retirement	A6770 Ultimate Tables	
Mortality in retirement	PA (90) Tables rated down by 2 years.	
Retirement Age	AS per Schedule II in the Statutory Bodies Pension Fund Act	

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

Significant actuarial assumptions for determination of the defined benefit obligation are discount rate, expected salary increase and mortality. The sensitivity analyses below have been determined based reasonably on possible changes of the assumptions occurring at the end of the reporting period.

- If the discount rate would be 100 basis points (one per cent) higher (lower), the defined benefit obligation would decrease by Rs 24.1 M (decrease by Rs 31.0 M), if all other assumptions were held unchanged.
- If the expected salary growth would increase (decrease) by 100 basis points, the defined benefit obligation would increase by Rs 18.6 (decrease by Rs 15.9 M) if all assumptions were held unchanged.
- If the expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 3.4 M (decrease by Rs 3.4 M) if all assumptions were held unchanged.

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)

YEAR ENDED 30 JUNE 2018

In reality one might expect interrelationships between the assumptions, especially between discount rate and expected salary increases, given that both depends to a certain extent on expected inflation rates. The analysis above abstracts from these interdependence between the assumptions.

- **Data Summary**

	As at 30 June 2018				2017
	No. of members	Average Age	Average Salary	Average Service	No. of members
Male	57	46	61,054	217	59
Female	33	42	48,518	169	33
Total/Overall	90	45	56,458	200	92

There were 5 pensioners earning an annual pension of Rs 1,826,823.

GENERAL FUND

	Year Ended 30 June 2018 Rs	Eighteen Months Ended 30 June 2017. Restated Rs
13.0 General Fund		
Balance B/F	214,728,675	252,891,745
PYA Debtors for NPS written off		(373,624)
PYA IPSAS 39 Change		(32,135,354)
Disbursements from UNDP Funds-Transfer to non-exchange Transactions		(66,400)
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	(4,269,450)	(5,560,251)
	210,459,225	214,728,675

The General Fund for the eighteen months period ending 30 June 2017 has been restated to take into account unrecognised losses of Rs 37,531,308 following the implementation of IPSAS 39. Net losses as at 30 June 2017 (Rs 5,395,954) have been recognised in the deficit for the period and unrecognised losses as at 31 December 2015 (Rs 32,135,354) have been accounted as a prior year adjustment in the General Fund.

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)

YEAR ENDED 30 JUNE 2018

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 as 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 deficit.

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 of the Reserve at the year-end is given below.

	2018	Eighteen Months Ended 30 June 2017. Restated
	Rs	Rs
Balance as at 1 January 2017	3,251,965	3,251,965
Balance as at 30 June 2018	3,251,965	3,251,965

15.0 Revenue from Non Exchange Transactions

	2018	EIGHTEEN MONTHS ENDED 30 JUNE 2017
	Rs	Rs
Government Recurrent Grant received	182,315,636	255,523,507
Transfers -Capital Grants	3,684,364	29,976,493
Other Income	156,176	441,770
MRC Fund	95,000	
	186,251,176	285,941,770

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

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)
YEAR ENDED 30 JUNE 2018

	2018	2017 Restated
16.0 <u>Staff Costs</u>	Rs	Rs
Salaries and Allowances	103,634,391	155,511,065
End of Year Bonus	8,288,697	8,517,916
Allowances for officers on secondment	5,126,586	3,777,167
Medical Insurance for Staff	41,381	
Gratuity & Refund of leaves	4,962,066	7,779,225
Travelling and Transport	12,192,918	16,382,247
Pension Costs	(1,787,298)	12,264,653
Pension Costs paid under the PPD Pension Scheme	1,750,141	3,063,086
Contributions paid to SICOM for FPS	1,515,170	2,226,390
Relocation Costs		1,131,440
National Pension Scheme Costs	264,180	298,941
National Savings Fund Costs	720,981	1,062,956
Accumulated Sick Leave	4,613,781	10,313,646
Passage Benefits	5,075,412	7,932,738
Provision for Vacation Leave	1,387,646	6,444,102
Staff welfare	150,000	100,000
Overtime	1,102,424	1,275,818
	<u>149,038,476</u>	<u>238,081,390</u>
	2018 Rs	2017 Restated Rs
17.0 <u>Other Operating Costs</u>		
Special Services Fund	55,766	552,705
Capacity Building/Training	2,733,739	1,915,153
Professional services/Consultancy fees	993,286	2,154,205
Audit Fees	175,000	110,000
	<u>3,957,791</u>	<u>4,732,063</u>

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)
YEAR ENDED 30 JUNE 2018

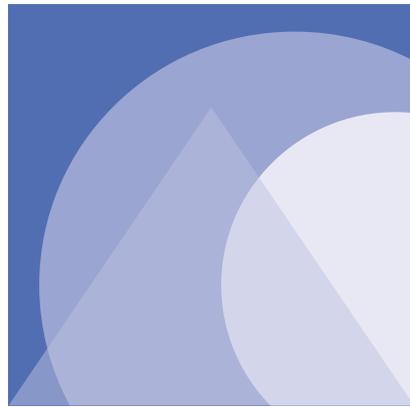
18.0 <u>Administrative Expenses</u>	Rs	Restated Rs
Postage and mailing charges	250,000	617,241
Telephone expenses	2,461,073	1,994,906
Rent	546,130	808,919
Electricity charges	2,696,492	3,992,526
Water charges	47,437	58,402
Maintenance of equipment	784,704	817,864
Consumables	2,249,396	4,429,769
Contribution to HRDC 1% Levy	325,078	380,778
Hospitality	32,471	41,211
International Coop./Mission Overseas	4,156,936	2,674,691
Legal expenses	336,652	271,224
Community relations	1,536,870	3,669,296
Publications	314,507	697,859
Running and maintenance costs of vehicles	2,406,357	3,461,973
Insurance cover staff and equipment	659,554	876,139
Maintenance of ground and building	2,446,420	2,108,073
Sub office in Rodrigues	88,349	7,559
MRC Expenses	50,161	
Transfer to Consolidated Fund	156,176	441,770
	21,544,763	27,350,200

19.0 Related Party Transactions

The aggregate remuneration and fees of key personnel management, namely the Director General and the two Board Members were Rs 7,741,480 for the year.

20.0 Capital Commitments

At 30 June 2018, the Commission had no major capital commitments.



ICAC

INDEPENDENT COMMISSION AGAINST CORRUPTION

Annual Report 2017 - 2018

APPENDICES

Appendix I

SN	Local Training Attended by ID Officers	No. of Officers	Date
1	East Africa Regional Conference on Cybercrime and Electronic Evidence	1	10-12 July 2017
2	NPCC Training for Top Management on Leadership	5	26-28 July 2017
3	Workshop on Interagency Cooperation and Public-Private Collaboration to Fight Cybercrime	2	26-28 July & 08-09 Aug 2017
4	Training on Anti-Money Laundering Enforcement	1	07-10 Nov 2017
5	Anti-Money Laundering Investigations	2	13 Nov 2017
6	Courses on Roles and Responsibilities of MLRO	1	15 Nov 2017
7	Advanced Training in Mauritius on Maritime Piracy, Money Laundering, Counter-Terrorism Financing	2	04-08 Dec 2017
8	Leadership and Supervision Training Workshop	20	06-08 Dec 2017
9	Advanced Financial Analysis and Planning	2	19-20 Dec 2017
10	Data Protection DIY Compliance Workshop	2	29-30 Mar 2018
11	Certified Fraud Examiners Crash Course	2	16-20 Apr 2018
12	Institutional Support on Open Data	1	25-26 Apr 2018
13	Validation Workshop on Digital Strategies	1	07 June 2018
14	Financial Fraud Analytics	2	19-20 June 2018

SN	Venue of Overseas Training	No. of ID Officers
1	Botswana	4
2	Malaysia	2
3	Austria	2
4	Zambia	1
5	Tanzania	1
6	United States of America	1
7	Morocco	1
8	United Arab Emirates	1
9	Nigeria	1
10	Seychelles	1



Appendix II

List of Corruption Prevention Reviews: July 2017 – June 2018

SN	Organisation	CPR	Final CPR Report Issued	Recommendations
1	Ministry of Health and Quality of Life	Procurement of Medical Disposables through Open National Bidding	Jul-17	13
2	Government Printing Department	Direct Procurement	Jul-17	15
3	Ministry of Housing and Lands	Monitoring Residential State Land Lease	Aug-17	17
4	Ministry of Ocean Economy, Marine Resources, Fisheries, Shipping and Outer Islands	System and Procedures for Registration of Artisanal Fishermen and Stamping of Fisherman Registration Cards	Sep-17	22
5	Mauritius Meat Authority (MMA)	Procurement Function	Sep-17	20
6	Chief Commissioner's Office (CCO)	Grant of Industrial Lease for the Land and Building Located in the Port Area To Private Entities	Sep-17	14
7	City Council of Port Louis	Management of Overtime for Refuse Collectors	Sep-17	11
8	University of Technology, Mauritius	Recruitment and Selection	Oct-17	18
9	Commission for Agriculture, Environment, Forestry, Fisheries and Marine Parks	Allocation of State-owned fishing vessels/boats to private entities	Oct-17	16
10	Human Resource Development Council	Training Grant Scheme	Oct-17	10
11	National Transport Authority	Revenue Collection for Motor Vehicle Licence	Nov-17	34

SN	Organisation	CPR	Final CPR Report Issued	Recommendations
12	Agricultural Marketing Board	Removal of by-catch fish from fishing vessels	Nov-17	26
13	Gambling Regulatory Authority	System and Procedures for Licensing.	Nov-17	30
14	Ministry of Tourism	Selection of local artists for the Festival International Kreol	Nov-17	19
15	Cargo Handling Corporation Ltd	Procurement – Request for Sealed Quotations	Jan-18	26
16	Mauritius Prison Service	Bank of Prisons Officers Scheme	Jan-18	14
17	Mauritius Broadcasting Corporation	Procurement - Request through Sealed Quotations	Feb-18	19
18	Ministry of Arts and Culture	Selection of Artists and Choreographers for Events and Nomination of Officers as Head of Delegation	Feb-18	15
19	Competition Commission of Mauritius	Use of Official Vehicles and Management of Drivers/Messengers	May-18	13
20	Municipal Council of Beau Bassin/Rose Hill	Building and Land Use Permit for Residential Use	Jun- 18	18
21	Mauritius Standards Bureau	Procurement	Jun- 18	16
22	Irrigation Authority	Procurement Function	Jun- 18	24

List of Organisations implementing the PSACF as at June 2018

SN	PUBLIC BODIES	ACC	ACP	CRM
1	Ministry of Health and Quality of Life	√		
2	Ministry of Civil Service and Administrative Reforms	√		
3	Mauritius Police Force	√	√	√
4	Ministry of Housing and Lands	√	√	
5	National Housing Development Company Ltd	√	√	√
6	University of Technology Mauritius	√		
7	Mauritius Institute of Training and Development	√		
8	Municipal Council of Quatre-Bornes	√		
9	Ministry of Industry, Commerce and Consumer Protection (Commerce Division)	√	√	√
10	Ministry of Arts and Culture	√	√	
11	Grand Port District Council	√	√	√
12	Municipal Council of Curepipe	√	√	√
13	Mauritius Standards Bureau	√		
14	Mauritius Shipping Corporation Ltd	√		
15	Employees Welfare Fund	√		
16	Civil Status Division	√	√	√
17	Ministry of Public Infrastructure - National Development Unit	√	√	√
18	Wastewater Management Authority	√	√	√

SN	PUBLIC BODIES	ACC	ACP	CRM
19	Chief Commissioner's Office, Rodrigues	√		
20	State Trading Corporation	√	√	√
21	Ministry of Public Infrastructure (Public Infrastructure Division)	√	√	√
22	Mauritius Prisons Service	√	√	√
23	District Council of Rivière du Rempart	√	√	√
24	Outer Islands Development Corporation	√	√	
25	Meteorological Services	√	√	
26	National Heritage Fund	√	√	
27	Ministry of Labour, Industrial Relations and Employment	√	√	√
28	Ministry of Youth and Sports	√	√	√
29	Ministry of Foreign Affairs, Regional Integration and International Trade	√	√	√
30	Ministry of Energy and Public Utilities	√	√	√
31	Municipal Council of Beau Bassin/Rose Hill	√		
32	Ministry of Business, Enterprise and Cooperatives	√		
33	Tourism Employees Welfare Fund	√	√	√
34	Mauritius Examinations Syndicate	√		
35	Civil Service Family Protection Scheme Board	√	√	
36	Ministry of Industry, Commerce and Consumer Protection	√	√	√
37	Ministry of Gender Equality, Child Development and Family	√	√	√
38	Ministry of Local Government and Outer Islands	√	√	√
39	Ministry of Information and Communication Technology	√	√	

SN	PUBLIC BODIES	ACC	ACP	CRM
40	Airports of Mauritius Company Ltd	√	√	
41	Public Service Commission	√		
42	Ministry of Tourism and Leisure	√	√	√
43	University of Mauritius	√		
44	Sugar Industry labour Welfare Fund	√		
45	National Archives Department	√		
46	Mauritius Qualifications Authority	√	√	
47	Ministry of Social Security, National Solidarity and Environment and Sustainable Development	√	√	√
48	Ministry of Social Integration and Economic Empowerment	√	√	√
49	Ministry of Environment	√	√	√
50	Ministry of Education and Human Resources, Tertiary Education and Scientific Research	√	√	√
51	Mauritius Institute of Education	√	√	√
52	Financial Services Commission	√	√	
53	Central Electricity Board	√	√	√
54	Ministry of Ocean Economy, Marine Resources, Fisheries, Shipping and Outer Island	√	√	√
55	Ministry of Public Infrastructure and land Transport (Land Transport Division)	√		
56	Local Government Service Commission	√		
57	Irrigation Authority	√		
58	Forensic Science Laboratory	√	√	√
59	Mauritius Fire and Rescue Service	√	√	

SN	PUBLIC BODIES	ACC	ACP	CRM
60	Food and Agricultural Research Extension Institute	√		
61	National Library	√	√	√
62	Université des Mascareignes	√		
63	Ministry of Agro-Industry and Food Security	√	√	√
64	Beach Authority	√	√	√
65	Sir Seewoosagur Ramgoolam Botanic Garden Trust	√	√	√
66	Sugar Insurance Fund Board	√	√	√
67	District Council of Flacq	√	√	√
68	City Council of Port Louis	√	√	√
69	Municipal Council of Vacoas Phoenix	√	√	√
70	District Council of Black River	√	√	√
71	Mauritius Ports Authority	√	√	√
72	Mahatma Gandhi Institute	√	√	√
73	Mauritius Cane Industry Authority	√	√	√
74	Mauritius Oceanographic Institute	√	√	√
75	District Council of Moka	√		
76	District Council of Pamplemousses	√		
77	Agricultural Marketing Board	√	√	√
78	Board of Investment	√	√	√
79	Tourism Authority	√	√	√
80	Gambling Regulatory Authority	√	√	

SN	PUBLIC BODIES	ACC	ACP	CRM
81	State Informatics Limited	√	√	√
82	Ministry of Financial Services, Good Governance	√	√	√
83	Prime Minister's Office	√		
84	Road Development Authority	√	√	√
85	Central Water Authority	√	√	√
86	Human Resource Development Council	√		
87	Information and communication Technology Authority	√		
88	National Computer Board	√	√	



Appendix IV

Study Tours to Mauritius

SN	Date	Purpose	Country/ Organisation
1	14-18 August 2017	Study tour	Zambia – Road Sector Integrity
2	29 August 2017	Study/Visit	27 Young Professionals from Madagascar
3	18 – 20 September 2017	Study tour	Office Central de Lutte contre L'Enrichissement Illicite, OCLEI, Mali
4	05-08 December 2017	Participation in commemorating International Anti-Corruption Day	Delegation from OCLEI, Mali
5	05-08 December 2017	Participation in commemorating International Anti-Corruption Day	Delegation from Anti-Corruption Commission, Zambia
6	15 November 2017	Study/Visit	Uganda
7	06-08 February 2018	Study tour	Namibia
8	12-29 June 2018	Placement of 3 officers at ICAC	Seychelles



Appendix V

Participation in Regional and International Events

SN	Events	Date	Country
1	7 th Commonwealth Review Meeting of Heads of Anti-Corruption Agencies	29 May to 02 June 2017	Malawi
2	Southern African Development Community (SADC) Anti-Corruption Committee Meeting	12 to 13 June 2017	Tanzania
3	World Justice Forum - WJP Inaugural Anti-Corruption Symposium	10-13 July 2017	The Hague, Netherlands
4	17 th ESAAMLG Council of Ministers and 34 th Task Force of Senior Officials Meetings	03-08 September 2017	Zanzibar, Tanzania
5	7 th Session Conference of State Parties	06-10 November 2017	Vienna, Austria
6	African Union Advisory Board on Corruption - Continental Consultative Workshop – Enhancing Collaboration in the Fight against Corruption in Africa	15 – 17 November 2017	Arusha, Tanzania
7	FATF Plenary and Working Group Meetings	10-23 February 2018	Paris, France
8	35 th ESAAMLG Task Force Meeting	08 - 13 April 2018	Arusha, Tanzania
9	8 th Commonwealth Review Meeting of Heads of Anti-Corruption Agencies in Africa	14-18 May 2018	Abuja, Nigeria
10	National Coordination Meeting	24-25 May 2018	Seychelles
11	UNODC Meetings	04-08 June 2018	Vienna, Austria
12	African Union ECOSOCC	18-19 June 2018	Abuja, Nigeria
13	Regional Conference - Corruption and the Challenge of Economic Transformation in Southern Africa	18-22 June 2018	Gaborone, Botswana
14	FATF-MENAFATF Joint Plenary Week, OECD Conference Centre	24-29 June 2018	Paris, France



Participation in Capacity Building Programmes in Mauritius

SN	Events	Date	Institutions
1	Workshop on National Drug and Control Master Plan	31 – 02 June 2017	Ministry of Rodrigues
2	Blockchain Technology, De Risking and Money Laundering in the financial sector (banks and non-banks)	05 – 06 June 2017	Keynes Training
3	East Africa Regional Conference on Cybercrime and Electronic Evidence	10-12 July 2017	Glacy
4	NPCC Training for top management on Leadership	26-28 July & 08-09 Aug 2017	NPCC
5	Workshop on interagency cooperation and public-private collaboration to fight cybercrime	18-Aug-17	MPF
6	Strategic Plan for CyberSecurity	18-Aug-17	Ministry of IT
7	Disruption, disintermediation and digital. Crafting competitive strategy in a complex and rapidly evolving environment	29-Sep-17	NPCC
8	Productivity Improvement Strategies in Japan: New Trends and Experiences of Management and Production Techniques	13 Oct 2017	NPCC
9	Training on Anti-Money Laundering Enforcement	07 to 10 Nov 2017	MRA
10	Course on Anti-Money Laundering Investigations	13 Nov 2017	Keynes Training Ltd
11	Course on Roles and responsibilities of MLRO	15 Nov 2017	Keynes Training Ltd
12	Advanced Training in Mauritius on Maritime Piracy, Money Laundering, Counter Terrorism Financing	04-08 Dec 2017	MPF
13	Leadership and Supervision Training Workshop Commonwealth Secretariat	06-08 Dec 2017	Mauritius
14	Advanced Financial Analysis and Planning	19-20 Dec 2017	Open Mind Consulting Ltd
15	Cyber Crime Investigations Course	06 to 07 June 2018	Professional Learning Centre
16	Workshop on Financial Fraud Analytics	19-20 June 2018	Flying Dodo Restaurant



Participation in Capacity Building Programmes Abroad

SN	Events	Date	Country
1	International Law Enforcement Academy (ILEA) - Law Enforcement & Leadership Development	24 April – 02 June 2017	Gaborone, Botswana
2	MACA - Intelligence-Based Investigation	17-21 July 2017	Malaysia
3	IACA - Procurement Anti-Corruption Training	17 July – 18 August 2017	Vienna, Austria
4	Marcus Evans International - Fraud and Audit Risk - Constructing Impeccable Fraud and Forensic Auditing Techniques and Internal Risk	02-04 August 2017	Kuala Lumpur, Malaysia
5	Financial Investigations and Asset Recovery Course	21 to 25 August 2017	Gaborone, Botswana
6	ESAAMLG - Assessor Training Workshop	11-15 September 2017	Zanzibar, Tanzania
7	Commonwealth Secretariat - High Level Senior Leadership and Management Programme for all Heads of Anti-Corruption Agencies	18-22 September 2017	Pretoria, South Africa
8	Combatting Corruption and Fraud in Public Procurement	25-29 September 2017	Gaborone, Botswana
9	Regional Training in Financial Investigations and Asset Recovery (COMESA)	09 - 13 October 2017	COMESA
10	Law Enforcement Leadership Development Course	06-10 November 2017	Gaborone, Botswana
11	Course on Effective Monitoring and Evaluation of Corruption Prevention Strategies	20 to 24 November 2017	Gaborone, Botswana
12	Embassy of the United States of America - Course on 'Legal Aspects of Combating Corruption'	14 Nov- 07 Dec. 2017	Rhode Island, USA
13	Joint ESAAMLG/ GIABA/MENAFATF Typologies Meeting	22-28 January 2018	Rabat, Morocco
14	International Law Enforcement Academy (ILEA)	04-08 February 2018	Botswana
15	Combatting Corruption and Fraud in Public Procurement - 2 nd Phase	19-23 February 2018	Gaborone, Botswana
16	FATF Workshop for Judges and Prosecutors: Experiences, Challenges and Best Practices	27-28 February 2018	Tunis, Tunisia

<i>SN</i>	<i>Events</i>	<i>Date</i>	<i>Country</i>
17	Telestrategies - ISS WorldMEA, Intelligence Support System Tracking Conference	12-14 March 2018	JW Marriott, Dubai
18	ESAAMLG Assessors Training Course	15-19 April 2018	Arusha, Tanzania
19	Monitoring and Evaluation Course, CAACC	23-27 April 2018	Gaborone, Botswana
20	Ministerial Seminar on National Governance for Presidential Advisers of Developing Countries	01-10 June 2018	Beijing, China

Participation in Webinars

SN	Date	Institution	Webinars
1	05 July 2017	IAP - GPEN	Investigating Dark Net and Cryptocurrencies around the World
2	23 November 2017	IAP - GPEN	Investigating and Prosecuting Ransomware Crimes
3	06 February 2018	IAP - GPEN	Criminal Trading using Dark Markets
4	28 March 2018	IAP - GPEN	Technological Opportunities and Challenges
5	15 May 2018	IAP - GPEN	Cyber-Ethics: How can it Support the Work of E-Crime Prosecutors?
6	23 May 2018	International Anti-Corruption Academy (IACA)	Controlling Corruption: The Thirty-Year Record
7	05 June 2018	IAP - GPEN	Cold Call Investment Fraud – the Australian Experience
8	12 June 2018	IAP - GPEN	Hacking the Hacker: N.I.T.s and bits
9	19 June 2018	ACAMS	Prepare Today to Manage AML Risk of Tomorrow



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