



# Annual Report

2020 - 2021





**ICAC**

**INDEPENDENT COMMISSION AGAINST CORRUPTION**

---

ICAC/A/253/15

29 December 2021

The Chairperson  
Parliamentary Committee  
National Assembly  
Government House  
Port Louis

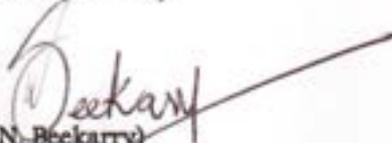
Dear Sir,

**Annual Report and Audited Accounts of the Independent Commission Against Corruption  
for the Year Ended 30 June 2021**

---

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 Accounts of the Independent Commission Against Corruption for the Year Ended 30 June 2021.

Yours faithfully

  
(N. Beckarry)  
Director-General



# Table of Contents

Foreword

---

<b>01</b>	Investigation Division	<b>1</b>
<b>02</b>	The Complaints & Advice Processing Unit (CAPU)	<b>19</b>
<b>03</b>	Corruption Prevention and Education Division	<b>24</b>
<b>04</b>	Legal Division	<b>43</b>
<b>05</b>	Corporate Services Division	<b>55</b>
<b>06</b>	Digital Transformation (IT)	<b>64</b>
<b>07</b>	Declaration of Asset (DOA)	<b>69</b>
<b>08</b>	Corporate Governance	<b>81</b>
<b>09</b>	Report of the Director of Audit	<b>89</b>
<b>10</b>	Audited Financial Statements	<b>95</b>

---

# Abbreviations

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

## Mission Statement

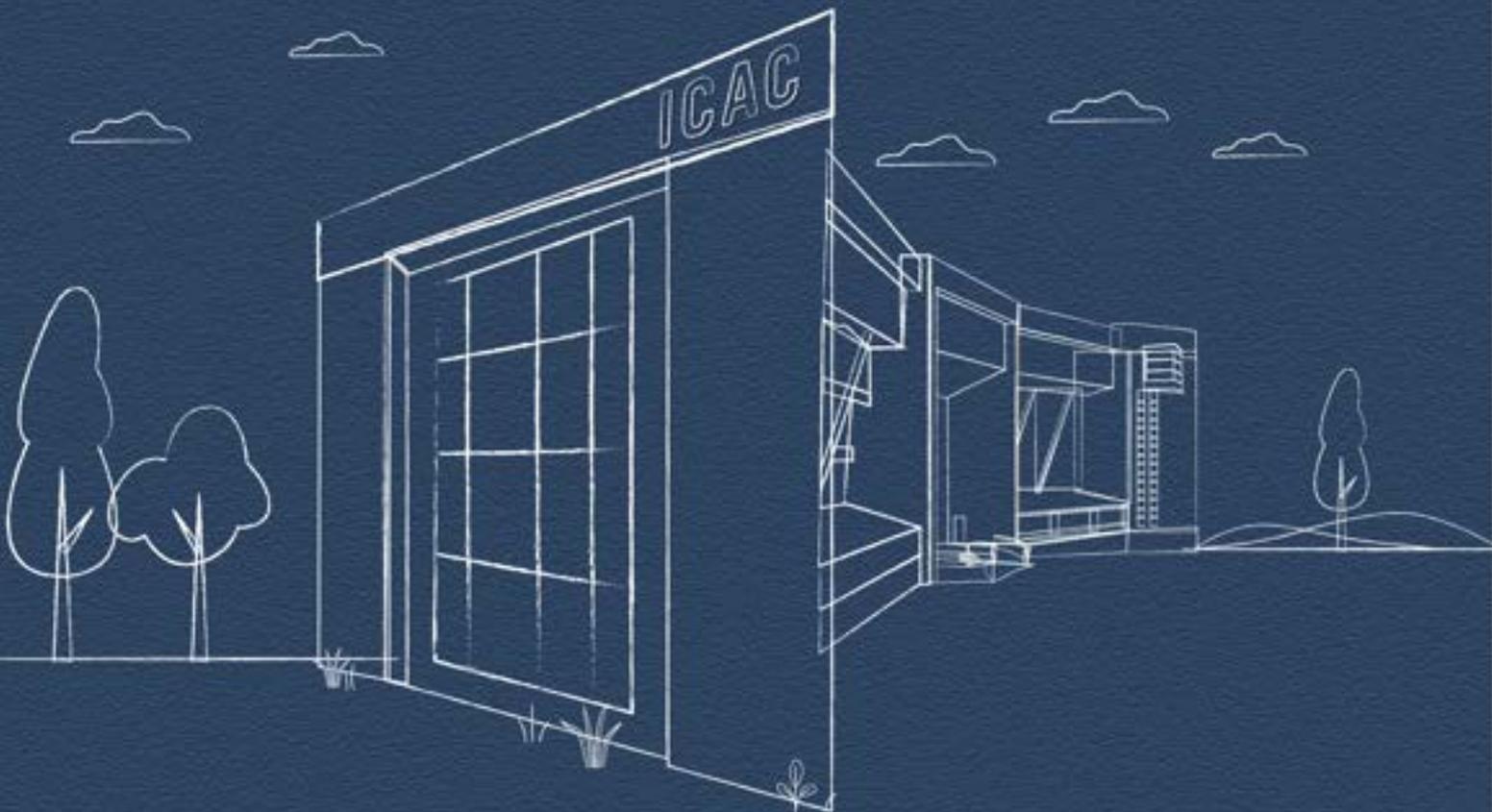
“With the Community and all stakeholders, including Government and the Press, the ICAC is committed to making corruption socially and morally unacceptable through a culture of integrity, public intolerance against corruption, public confidence in the fight against corruption and effective law enforcement.”

## Our Vision

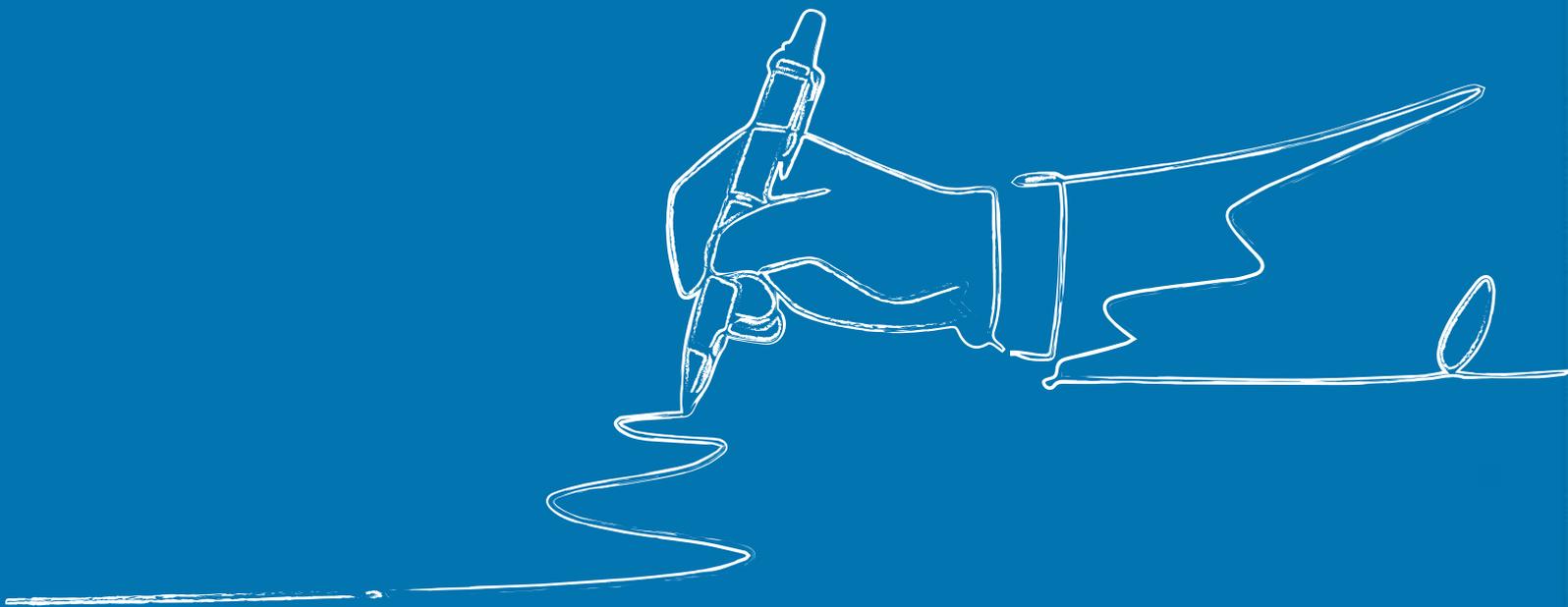
“Working together in a patriotic spirit towards a corrupt free society.”

## Core Values

Integrity  
Transparency  
Accountability



# Foreword



# Foreword

It is with pleasure that I present the Annual Report and Audited Accounts of the Independent Commission Against Corruption (ICAC) for the period ending June 30, 2021, pursuant to section 36 of the Prevention of Corruption Act (2002) (as subsequently amended). This edition is the eighteenth Annual Report of the Commission since it was set up in June 2002. As the 5th Report since I took office on July 1st 2016, it highlights some of the main lessons learned, and challenges faced, in combating financial crime during that time.

The period under review has been marked by two major challenges. First, this Report is presented in the context of the continuing spread of the COVID 19 worldwide pandemic and its severe impact on the country. Secondly, Mauritius was, during that period, right in the middle of the final preparations to exit the FATF ICRG “grey” list. Those two issues in fact led the Commission to review and adjust its systems as well as its operations in order to ensure greater effectiveness in its work.

**First**, governments and businesses worldwide continue to struggle with the impact of the pandemic on the health of populations and countries’ economies, bringing whole industries and communities to their knees. Although economic experts expected that the global economy would recover during the year in question, the unpredictable evolution of the virus, with its new variants, and its rapid spread, challenged this assumption, leading to regular revisions of such predictions. On the economic front, the latest consequence seems to be growing Inflation and the breakdown on the global supply chain. Mauritius was not spared from the impact of the pandemic and the economy slowed.

It is no secret today, and this has been the case for the last two years, that the COVID-19 pandemic, with periodic confinement and lockdowns, coupled with sanitary restrictions during March-June 2021 and beyond, seriously disrupted work, including at the ICAC. This situation inevitably resulted in a revision, and adjustment, of the Commission’s strategy and operations for 2020. The Commission was, however, able to strike the right balance between continuity of work and managing the health and sanitary situation.

More specifically, despite these circumstances, the Investigation Division of the ICAC managed to complete 545 preliminary investigations and 62 further investigations, out of which 33 were recommended for prosecution. Moreover, ICAC attached movable and immovable properties, including cash in banks in local and foreign currencies and shares in entities, to the value of MRU 636 million for the year under review. Cases being heard at the level of the respective courts saw 10 successful prosecutions resulting in conviction in 4 corruption cases and 6 money laundering cases. The setting up of the Financial Crimes Division at the level of the Intermediate Court, one of my initiatives, was a major development that resulted in less delays in prosecution. At the same time, the Commission continued to address other challenges

in order to improve its effectiveness. (see below).

As regards corruption education and prevention work, the restrictions resulting from Covid 19 compelled the Education and Prevention Division to shift its focus onto the development of digital tools and platforms with virtual meetings for its educational activities. It embarked in the production of audio visual productions in-house, resulting in 15 videos, cumulating 63,260 views on Facebook for the period under review. ICAC managed to conduct 114 face to face sensitisation, empowerment sessions and workshops, reaching a total of over 4000 persons. In addition, the Corruption Prevention and Education Division maintained its momentum concerning the review of processes in public bodies, issuing 6 Corruption Prevention Reviews (CPRs), comprising 99 recommendations and 15 follow-up exercises as well as 5 Anti-corruption tools/ Best Practice Guides. But, the effective implementation of recommendations of Corruption Prevention Reviews continued to be a challenge in the absence of legislative force to comply.

The Legal and the Corporate Services Divisions continued to provide support to the other Divisions in their work subject to the restrictions imposed as a result of the pandemic. Moving forward, the IT department continued the digital transformation of the Commission's operations and processes. At the same time, the second lockdown provided the opportunity to develop the work from home system on a pilot basis. As WFH is now becoming the norm, the system is being fine-tuned for a more sustainable model. Work from home (WFH) will continue to provide the foundation for a sound transformation of the Commission's work.

In addition to the internal reforms, the Commission continued its efforts to secure the position of ICAC as a centre of excellence in the anticorruption field on the regional and international scene. In order to strengthen cross border collaboration with its different partners in the region and across the globe, the Commission conducted virtual meetings with the Anti-Corruption Commission of Bhutan and the Administrative Control Authority of Egypt in order to learn from its declaration of assets system; participated in the virtual Annual Assembly of the "Réseau Francophone D'éthique et de Déontologie Parlementaires" (RFDDP), a voluntary association of organizations and institutions dealing with the issue of ethics and standards among parliamentarians; became an Associate Member of the UNK NCA's IACCC thereby reinforcing informal collaboration in investigation; and contributed in the setting up of the UNODC's Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE), in June 2021, the aim being to facilitate informal cooperation and information sharing between law enforcement agencies.

The **second** issue that confronted the ICAC during that period was the listing of Mauritius on the FATF "grey" list, in February 2020, as a jurisdiction under increased monitoring on the basis of strategic deficiencies in the Mauritius AML/CFT system. To complicate matters further, the European Commission added Mauritius to its list of AML-CTF high-risk jurisdictions in October 2021 while the UK added Mauritius on its "black list", both following the FATF listing. As an initial response, Mauritius made a high-level political commitment to work with the FATF and the ESAAMLG to reinforce the effectiveness of its AML/CFT regime and embarked on addressing all the strategic deficiencies as part of the FATF Plan of Action.

The ICAC was heavily involved in this process from two angles: first, as Chair of the sub-Committee of the Core Group, I oversaw the entire process and preparations to ensure that all deficiencies were being addressed in order to enable an early exit from the FATF list; and second, as one of the different law enforcement agencies, the Commission had, with those agencies, to ensure that all the relevant deficiencies were being addressed.

As part of the Mauritius AML/CFT law enforcement ecosystem, the ICAC undertook, together with other LEAs, several value-added remedial actions to address the relevant strategic deficiencies. Inter-agency collaboration among LEAs, including ICAC, was strengthened with the signing of Memoranda of Understanding (MoUs) with other LEAs. The ICAC provided case studies to demonstrate (i) its capacity to conduct complex ML investigations, (ii) collaboration about parallel financial investigations (iii) conducted investigations related to ML and TF risks areas as identified in the National Risk Assessment (NRA), and (iv) reinforced cooperation with other local and international LEAs, and the Office of the DPP. The Commission was heavily involved in this process.

Finally, lessons learned and challenges faced during the last five years led me to conclude that the time has come for the financial crime legislative and institutional framework to be overhauled. First, the present system will be 20 years old next year and the world has completely changed during that time. The present financial crime regulatory and law enforcement system, albeit its multiple benefits, may no longer be suitable for modern age exigencies, especially with the rapid and pervasive nature of technology and serious national budgetary constraints. Second, the present system has shown structural and operational challenges that need to be addressed if we want a more effective financial crime system in line with international norms. Challenges in the investigation and prosecution process continue to impact on the effectiveness of the system. A few examples include: the reluctance of many institutions and powerful individuals, under investigation, to abuse the court process by continuously delaying investigations before Court through frivolous challenges; failure to comply in the timely manner with requests for information required for the relevant investigation; the fragmented asset seizure and confiscation system and its impact on the process; a siloed financial crime institutional and legislative framework, which often plays in the interests of the corrupt; among others. Furthermore, the Commission continues to face challenges resulting from a media, more often, misinformed and misguided about the operations and processes, and uninterested about its overall achievements.

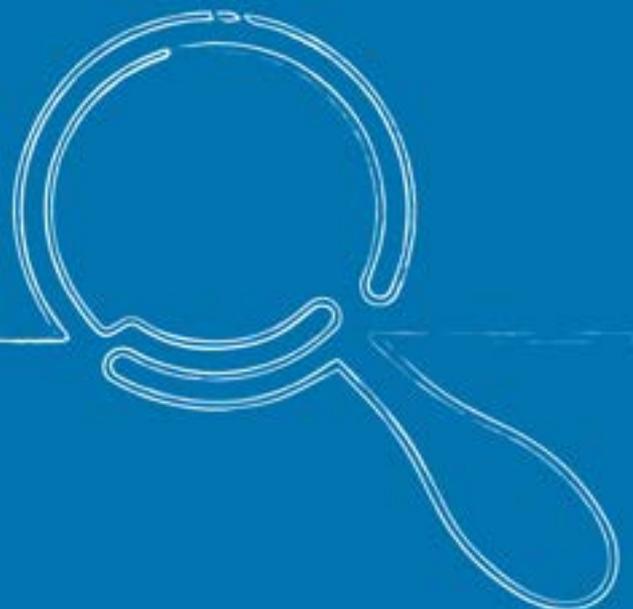
In conclusion, the financial crime system needs to be rationalised and streamlined in order to ensure greater effectiveness and co-operation while avoiding waste of resources. The report on the setting up of a Financial Crime Commission, which has been completed, contains valuable recommendations for a holistic approach to combating financial crime in a small jurisdiction with limited resources and adapted to the modern world. Adopting a holistic model would go a long way to satisfy the requirement of the FATF on sustainability and effectiveness.

**N. Beekarry**  
**Director-General**

## Chapter 1

# Investigation Division

1.0	Introduction	<b>1</b>	
1.1	How we investigate	<b>1</b>	
1.2	Innovation and Technology in Investigation Management		<b>6</b>
1.3	Attachment Order: The First Step to Asset Forfeiture		<b>9</b>
1.4	Highlights on the Support Units	<b>9</b>	
1.5	Partnering with other LEAs	<b>11</b>	
1.6	International partnerships	<b>13</b>	
1.7	In the Face of Challenges	<b>13</b>	
1.8	FATF's Assessments	<b>16</b>	
1.9	Above and Beyond the Call of Duty		<b>16</b>
1.10	The Way Forward	<b>17</b>	



## 1.0 Introduction

The performance of the Investigation Division (ID) for the financial year 2020-2021 continued to be affected by the pandemic. A second wave of the Covid-19 pandemic hit the country in March 2021 leading to a second partial lockdown. This impacted severely on the operational activities of the Division. The resurgence of the pandemic led to the deployment of a contingency plan that ensured a balance between the exigencies of the prevailing sanitary protocol and the need to maintain a reasonable level of work continuity. In order to do so, the WFH platform was utilized again and restrictions applied in order to manage the Covid-19 risks.

The work-from-home experience during the first lockdown enabled staff to continue work at home albeit at a reduced level. Although work was re-organized on a priority basis, part of it, including the interviews of witnesses and suspects, and searches of premises, were delayed. There was also a reduced number of personnel in the Division for nearly five weeks as the Police Force called back half of the police staff seconded for duty to the Commission to reinforce security throughout the island.

In the above context, the Commission's case management system, complemented by the Microsoft Teams software, together with staff engagement, responded adequately to the needs of the ID to work remotely which facilitated a minimum level of continuity in the Division's operations.

The following pages overview the achievements and other challenges during the twelve months of the financial year 2020-2021 for the ID.

## 1.1 How we investigate

### (i) Preliminary Investigation

The investigation process starts with a complaint referred to it by the Board for a preliminary investigation.

A PI consists in making a preliminary inquiry into the complaint to determine whether there is any reasonable suspicion of a corruption or money laundering offence, or both. Section 46(1)(b) and (2) of PoCA sets the time frame for the conduct of a PI,<sup>1</sup> together with the ID's recommendation to the Board for a decision as to whether to discontinue the PI, or put it on further investigation (FI). The Board can also refer any conduct arising out of the PI and falling outside its investigative purview, either

---

<sup>1</sup> 14 days for referrals made by the FIU, 21 days or more for all other corruption and money laundering investigations including those initiated at the Commission's own initiative.

to the Commissioner of Police, or the Director-General of the Mauritius Revenue Authority (MRA), or the Director of the Integrity Reporting Service Agency (IRSA), or the Chief Executive of the Financial Services Commission (FSC) for appropriate actions at their respective ends.

**Table I** gives an overview of preliminary investigations conducted by the ID during the reporting period.<sup>2</sup>

Details	Corruption	Money Laundering	Corruption	Money Laundering
<b>Opening balance of cases on PI on 01 July 2020</b>	316	247		
<b>New cases on PI in the FY</b>	<b>185</b>	<b>155</b>		
<b>Total cases on PI in the FY</b>			<b>501</b>	<b>402</b>
<b>Discontinued PIs in the FY</b>	234	163		
<b>PIs put to FIs in the FY</b>	98	50		
<b>Total completed cases on PI in the FY</b>			<b>332</b>	<b>213</b>
<b>The closing balance of cases on PI for the year ending 30 June 2021</b>			<b>169</b>	<b>189</b>

Table I

**Table II** shows the number of non-pursuable corruption or ML complaints referred by Commission to the respective institutions for the reporting year.

Action	MPF	MRA	IRSA	FSC
<b>Referrals to:</b>	<b>77</b>	<b>25</b>	<b>03</b>	<b>04</b>
<b>Number of these referrals already attended to by these institutions by 30 June 2021</b>	<b>Record not available</b>	<b>22</b>	<b>03</b>	<b>04</b>

Table II

## (ii) Further investigation

Following a PI, the Director of Investigations (DI) will recommend a further investigation (FI) where the preliminary investigation has revealed prima facie evidence of an act of corruption or money laundering, or both. A FI is full-fledged investigation that will disclose whether or not the evidence gathered during the investigation discloses a corruption or money laundering offence that can be prosecuted before court. Under section 47(1) of PoCA, all FIs fall under the responsibility of the Director-General. If the

<sup>2</sup> The performance of the Rodrigues sub-office is shown in Table XIII below.

FI has not revealed any evidence that can support an offence before court, the DI can make other recommendations, including no further action, or any action by any other institution.

**Table III** gives an overview of the number of FIs conducted by the ID during the reporting year.

Details	Corruption	Money Laundering	Corruption	Money Laundering
Opening balance of cases on FIs on 01 July 2020	61	163		
New cases on FI in the FY	100	51		
Total cases on FI in the FY			<b>161</b>	<b>214</b>
FIs completed with the recommendation of prosecution in the FY	16	17		
FIs completed with the recommendation of 'no further action' in the FY	17	12		
Total completed cases on FI in the FY			<b>33</b>	<b>29</b>
The closing balance of cases on FI for the year ending 30 June 2021			<b>128</b>	<b>185</b>

Table III

### (iii) Channels for Money Laundering - Investigation tools and techniques in action



Criminals involved in corruption and money laundering offences go to great lengths these days to launder their illicit gains. For instance, some would use foreign bank accounts or third parties' accounts or shell companies to credit bribe monies. Money launderers would use nominees (*prête-noms*) to acquire property so as to enjoy the proceeds of their crimes with impunity.

To counter these challenges, our domestic legislation, including PoCA and the Financial Intelligence and Anti-Money Laundering Act 2002 (FIAMLA), provide law enforcement authorities (LEAs) with the necessary powers to investigate those involved in corruption and money laundering offences. Additionally, and depending on each case's nature and complexity, the ID uses a combination of traditional and modern investigation techniques to investigate these crimes effectively and efficiently.

**Table IV** shows the available investigation techniques and tools used by the ID for its inquiries during the reporting year.

Investigative Actions and Court Orders	Number
Recording of witnesses'/suspects' statements and interviews	2,755
Order to be orally examined/ to produce documents, etc., under s.50 of PoCA	02
Search Order under s.51 of PoCA	11
Search Order under s.52 of PoCA	104
Attachment Order under s. 56 of PoCA	39
Seizure Order under s.58 of PoCA	09
Disclosure Order (financial documents) under the Banking Act	69
Disclosure Order (itemised bills) under the Information and Communication Technologies Act	22
Production Order under the Computer Misuse and Cybercrime Act	05

Table IV

The ICAC has also invested in the acquisition of specialised investigation equipment, the recruitment staff trained in digital forensics and forensics accounting in order to investigate with more effectiveness criminals who use technology to commit corruption and money laundering offences.

**Table V** shows the types and number of digital forensic examinations carried out by the staff of the Digital Forensic Laboratory of the ID during the reporting period.<sup>3</sup> **Table VI** shows the number of cases where digital forensic evidence was obtained and the number of cases where financial forensic analyses were done during the reporting period.

<sup>3</sup> See Table VII for the types of digital devices that were sent to the lab for examination.

# DIGITAL FORENSICS



Types of examination	Number
Computer forensics	183
Cellular and mobile devices forensics	244
Audio/video forensics	32
Live network forensics	04
Audio transcriptions	05
<b>Total</b>	<b>468</b>

Table V

No. of cases where digital forensic evidence was obtained	<b>15</b>
No. of cases where financial forensic analyses were done	<b>79</b>

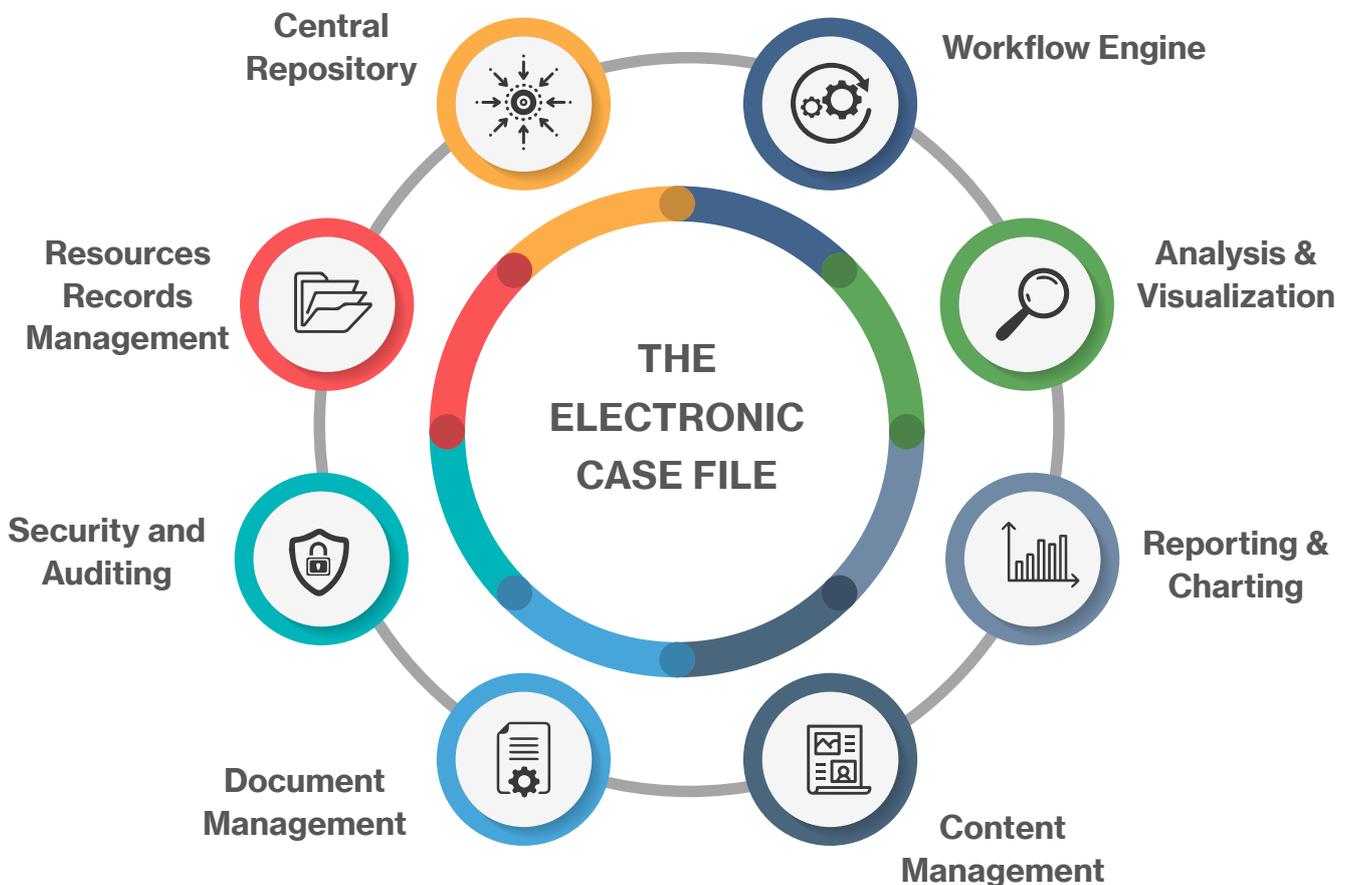
Table VI

For the conduct of its investigations, the ID often relies on the cooperation of public institutions to obtain relevant information and documents upon formal requests. Some categories of information are obtainable via the 'Info Highway', which is a platform of online information shared and monitored by the Ministry of Information Technology, Communication & Innovation. This platform enables the investigating officers to obtain real-time information on persons, vehicles, land acquisitions, and employment history without having to move to the relevant offices.

## 1.2 Innovation and Technology in Investigation Management

Since July 2016, the Commission's investigative arm has embarked on a reform process by implementing a more effective, accountable, and transparent investigation system to fight financial crimes which were becoming more sophisticated. That was an essential step in the all-out effort to align the ICAC's way of investigating with the FATF's recommendations for an effective anti-money laundering and combating the financing of terrorism (AML/CFT) regime. The Commission has, accordingly, started to develop more prosecution-driven investigations and focus on parallel financial investigations with other local LEAs.

### (i) The ICAC's Case Management System



In 2019, the ICAC acquired the right to use “goCASE”, an Integrated Intelligence, Investigation & Prosecution Case Management and Criminal Database System, developed by the United Nations Office on Drugs and Crime (UNODC) for law enforcement agencies. goCASE has, amongst many of its possibilities, the potential to enhance the ICAC’s investigation effectiveness through an array of intelligent investigation tools incorporated into it. For instance, the system has an analysis tool designed to carry out money trails and detect links among bank account holders. It can also analyse itemised telephone bills and spot links among callers. In addition, there are ongoing discussions with banking institutions and telephone operators to obtain bank statements and itemised bills, respectively, in standardised formats to facilitate data entry into this Case Management System. It is worthy to note that with this digital platform, the Commission has made substantial savings on the purchase of printing papers and other related accessories; the ID’s consumption of these items has decreased by more than 50%.

## (ii) Introduction of typed statements and interviews



Since 15 January 2021, the ID has moved from handwritten statements and interviews to typed versions. The purpose of this significant improvement fits into the Commission’s willingness to enhance further the integrity and quality of its investigations. Interview rooms at the ICAC are now equipped with computers connected to coded printers for recording statements and interviews in typed and digital format. This new system of recording statements and interviews has the advantage of saving time and providing a more legible version of these documents. The ICAC is a pioneer in this mode of recording statements. This initiative is another turning point in the ICAC’s effort to improve its investigation standards which the Judiciary and the Bar Council have altogether welcomed. The Commission has also equipped one interview room of the ID for the conduct of video-recorded interviews. Between 15 January and 30 June 2021, the ID staff recorded some 734 typed statements and interviews from witnesses and suspects.



### (iii) Digital Forensic Laboratory (DFL)

This laboratory is in operation since September 2017. It is equipped with modern forensic tools to examine digital exhibits. Its staff comprised only two Digital Forensic Examiners at the close of the financial year. The Commission appointed one additional forensic expert in August 2021 to cope with the workload of this unit. **Table VII** shows the various types of digital devices sent to the lab for examination during the reporting period. The Examiners produced **49** digital forensic reports during the financial year, **fifteen** of which contained corroborative evidence (30%).

Digital devices examined	Number
Laptops	64
Tablets	08
System Units	26
Mobile phones	118
SSDs	10
SIM cards	118
Micro SD cards	13
USB drives	36
Hard disks	15
External HDDs	10
Servers	04
CDs/DVDs	05
<b>Total</b>	<b>427</b>

Table VII

## 1.3 Attachment Order: The First Step to Asset Forfeiture

According to the Financial Action Task Force (FATF), asset recovery is the main objective of a money-laundering investigation. The Commission had already adopted this approach to investigation since 2016 in order to prevent criminals to enjoy their illicit gains. The Commission relies on sections 56 and 58 of the Prevention of Corruption Act 2002, to prohibit a person into whose hands an asset has been attached from disposing of it when the order is in force. The ID attached movable and immovable properties during the reporting year, including cash in banks in local and foreign currencies, and shares in entities to the value of MRU **636,460,272** as detailed in **Table VIII**.

Types of assets	Value
Land and buildings	MRU 413,395,000
Motor vehicles (land-based and sea-based)	MRU 58,592,240
Cash in bank accounts (local currencies)	MRU 141,135,879
Cash in bank accounts (foreign currencies)	USD 514,572
Shares in local entities (20,000)	MRU 7,900,000

Table VIII

## 1.4 Highlights on the Support Units

The ID is supported in its daily operations by the undermentioned units. Each operates within the parameters prescribed in the Standing Orders and Standard Operating Procedures (SOPs) approved by the Commission. Each of them has its terms of reference, but they work collaboratively to achieve the mission and vision of the Commission. The support units have contributed to the achievements of the ID. The tables below show their contributions during the reporting period.

### (i) The Rodrigues sub-office

The ICAC has a sub-office in Rodrigues situated at Port Mathurin. A Senior Investigator (SI) heads the unit, assisted by a Police Officer from Rodrigues. The staff of the sub-office work under the supervision of a Chief Investigator (CI) based at the ICAC Headquarters, and they are operationally answerable to the Director of Investigations (DI). Investigating Officers from the mainland usually assist the Rodrigues sub-office staff in conducting some complex investigations. **Table IX** gives an overview of the number of cases investigated by this sub-office during the period under review.

Rodrigues sub-office	Corruption	Money Laundering	Corruption	Money Laundering
	PI	PI	FI	FI
<b>Opening balance of PI and FI on 1 July 2020</b>	<b>03</b>	<b>03</b>	<b>00</b>	<b>00</b>
<b>No. of new PI</b>	11	05		
<b>Total PI for the financial year</b>	<b>14</b>	<b>08</b>		
<b>No. of PI discontinued</b>	06	04		
<b>No. of PI put to FI</b>	03	01	03	01
<b>Total FI for the financial year</b>			<b>03</b>	<b>01</b>
<b>No. of PI completed</b>	<b>09</b>	<b>05</b>	-	-
<b>No. of FI completed</b>			<b>00</b>	-
<b>The closing balance of PI and FI for the year ending 30 June 2021</b>	<b>05</b>	<b>03</b>	<b>03</b>	<b>01</b>

Table IX

During the period under review, the Commission lodged one main case of corruption, and the Police lodged one provisional plaint of corruption before the Court of Rodrigues at the request of the Commission. By 30 June 2021, three suspects were on provisional charges before this Court.

## (ii) Prosecution Unit (PU)

The PU assists the ID in drafting provisional charges against suspects placed under judicial control and main charges for cases where prosecution is recommended to the Office of the Director of Public Prosecutions (ODPP). This unit acts as an interface between the Commission and the ODPP. All completed further investigations case files are despatched to and received from the ODPP via the PU. **Table X** gives an overview of the work performed and the statistics kept by this unit for the reporting year.

The number of:	Prosecution		NFA	Total
	Corruption	Money Laundering		
Cases despatched to the ODPP with recommendation for prosecution or 'no further action' (NFA) during the FY	16	17	30	63
Cases returned from the ODPP with the advice of prosecution and 'no further action' (NFA) during the FY	07	06	26	39
Cases lodged before the Financial Crimes Division (FCD) during the FY	08	09	-	17
Provisional charges drafted during the FY	19	48	-	67
Completed investigations with recommendations for prosecution and 'no further action' (NFA) pending preliminary advice by the Legal Division of the ICAC for the year ending 30 June 2021	09	08	08	25
Cases pending determination before the FCD for the year ending 30 June 2021	52	71	-	123
Convictions secured for the year ending 30 June 2021	04	06	-	10
Cases dismissed for the year ending 30 June 2021	02	02	-	04

Table X

## 1.5 Partnering with other LEAs

Since June 2017, domestic cooperation with other law enforcement agencies (LEAs) has become a key component in the ICAC's new investigation strategy to fight financial crime. This collaboration is illustrated by the 102 working sessions that staff of the ID had with investigators of the Mauritius Police Force (MPF) during the financial year under review. See Table XIX.

### (i) ICAC - FIU

There is regular information sharing between the ICAC and the Financial Intelligence Unit (FIU) in this cooperation. During the reporting year, the latter shared **14** Dissemination Reports and **39** Intelligence Reports with the ICAC. Similarly, the ICAC sent **58** money laundering investigation notifications to the FIU under section 46(4) of PoCA. In addition, the Commission referred to the Assets Recovery Investigation Division (ARID) of the FIU, vehicles which it had initially attached for the latter to initiate proceedings for Restraining and Restriction Orders under sections 9 and 27 of the Asset Recovery Act respectively.

These actions form part of the process that will lead to confiscating assets acquired with proceeds of crime. **Table XI** shows the types and value of motor vehicles, land, and buildings that the ID referred to ARID during the reporting year.

Quantity	Types of vehicles	Value (MRU)
30	Motor vehicles (land-based)	11,801,972
06	Boats	24,500,000
10	Land and buildings	54,037,954

Table XI

## (ii) ICAC - Police, MRA, FSC, GRA, and IRSA

The ICAC collaborated with the Police, the Mauritius Revenue Authority (MRA), the Financial Services Commission (FSC), the Gambling Regulatory Authority (GRA), and the Integrity Reporting Service Agency (IRSA) during the reporting year. This inter-agency collaboration relates mainly to the sharing of information or referrals for parallel financial investigations. **Table XII** shows the number of parallel financial investigations that the ICAC conducted simultaneously with the Police and the MRA during this financial year.

Type of investigation	Police	MRA
Parallel Financial Investigations (ongoing) for the year ending	24	29

Table XII

## (iii) ICAC and BoM

Exhibits in the form of cash and valuables seized from suspects were kept in safes inside the exhibits room of the Commission. Due to the limited space and increasing number of seizures, these safes could not accommodate all the exhibits. Besides, keeping such exhibits on the premises of the Commission, without sufficiently armed sentries, especially during nighttime, represented severe security risks. Following an agreement signed between the Commission and the Bank of Mauritius (BoM) on 23 July 2020, cash and other valuable exhibits may now be transferred to the bank for safekeeping. By 30 June 2021, the Commission had transferred to the bank cash in local and foreign currencies to the value of MUR 64 million. When the Assay Office has evaluated all the jewellery that the ID has seized as exhibits, they will be moved to the bank's vault for safekeeping. This agreement between the ICAC and BoM symbolises the effective collaboration between the two institutions in their joint effort to fight financial crimes.

## 1.6 International partnerships

During the year under review, the ID has also collaborated with international anti-corruption agencies to move forward its investigations having international nexus. The ICAC has become an associate member of the International Anti-Corruption Coordination Centre (IACCC) based in the UK since July 2020. The latter provides support to law enforcement agencies of member countries in corruption and money laundering offences. The ICAC is benefitting significantly from this collaborative scheme in terms of sharing of information, drafting of MLA applications and training of staff.

The ICAC has also signed an agreement for the establishment of a joint investigation team (JIT) with the State Prosecutor for Serious Economic and International Crime of Denmark (SOIK) since November 2020. This JIT aims to facilitate the exchange of information on an ongoing joint investigation by the ICAC and the SOIK.

Last but not least, the ICAC is also a partner of the Organization for Economic Cooperation and Development (OECD). The latter is providing assistance to the ICAC on capacity building of the staff on investigation matters according to our needs.

## 1.7 In the Face of Challenges

### (i) Seizure and attachment of motor vehicles



During the financial year under review, the ID seized and attached both land and sea-based motor vehicles worth around MRU **64,517,240**. The Commission is currently facing some critical challenges concerning these vehicles because their value depreciates from the time of seizure or attachment on account of wear and tear. An instance was where an attached motor vehicle was deceitfully sold by a suspect a few days before the National Land Transport Authority (NLTA) was notified of the Attachment Order. There are also instances where attached motor vehicles were reduced to scraps following road accidents.

Since July 2020, instead of applying for Attachment Orders, the Commission is resorting to Seizure Orders under section 58 of PoCA once there is reasonable suspicion that a movable property has been acquired in breach of PoCA or FIAMLA. All vehicles that are seized are taken to the compound of the Commission where there is currently no space to accommodate more. The Commission refers these exhibits to the Asset Recovery Investigation Division (ARID) to apply for Restraining or Restrictions Orders, but the process of these applications takes long.

The PoCA has been amended since 05 August 2021 with the addition of section 58A. This amendment now empowers the Commission to initiate proceedings for the realisation of seized and attached assets with the written consent of their owners. The Commission is now working on the modalities for the implementation of this amendment very soon.

## **(ii) Asset forfeiture**

Under the law, the ARID is the authority to initiate the process for asset forfeiture. As mentioned above, all assets that the ID seizes and attaches are referred to the ARID to apply for Restraining or Restrictions Orders which is the first step to asset forfeiture. This process takes a long time to complete because the ARID has to undertake its own independent investigation and be satisfied with the evidence before applying for these orders. This course of action has serious implications in terms of control over and the time taken to complete an ICAC's investigation. For instance, during the financial year under review, the ID refers **87** land-based motor vehicles and 08 boats to the ARID in respect of **11** cases. By 30 June 2021, the latter obtained only **05** Restraining Orders, i.e., for 05 cases. A solution to this problem would be to give the power of apply for Restraining or Restrictions Orders to the ICAC. This will not only save time but will also ease the investigation process.

## **(iii) Anonymous complaints**

Corruption being a secretive crime, the law has provided that an individual may disclose acts or possible acts of corruption without revealing their identity (section 43 PoCA). If this provision is meant to encourage and facilitate disclosures, it has been observed that anonymous complaints have limitations. For instance, anonymous complainants cannot be contacted for additional evidence or information which may be crucial to an investigation, and they will not be available to testify in Court. Besides, someone may use the cover of anonymity to level false allegations against another person with impunity. During the year under review, 48% of PIs referred to the ID were from anonymous complaints. Statistics of the past years have shown that a very low percentage of this mode of reporting complaint reaches the stage of prosecution.

**Table XIII** gives an insight into the number of anonymous complaints handled by the ID during the reporting period.

Description	1 July 2020 to 30 June 2021 <sup>4</sup>	Percentage
Balance of PIs brought forward from previous FY	569	-
FIRs (all types) referred for PI during FY	356	-
FIRs (anonymous complaints) referred for PI	172	48% <sup>5</sup>
PIs (all types) discontinued during FY	407	-
PIs (anonymous complaints) discontinued during FY	221	54% <sup>6</sup>
FIRs (all types) put to FI during FY	152	-
FIRs (anonymous complaints) put to FI during FY	25	16% <sup>7</sup>
Number of cases (all types) referred to ODPP with the recommendation of prosecution during FY	33	-
Number of cases (anonymous complaints) referred to ODPP with the recommendation of prosecution during FY	09	27% <sup>8</sup>

Table XIII

#### (iv) Work from Home (WFH)

One of the practical solutions to control the spread of the Covid-19 virus at the workplace is working remotely to avoid physical contact with colleagues. Staff of the ID have experienced WFH during the two confinements. The main challenges that they have had to face are (i) WFH does not cater for the operational aspects of investigation; (ii) it is appropriate only for some specific administrative parts of investigation; (iii) it poses some challenges to supervisors with regard to monitoring the work of their subordinates in real time, and (iv) for some it poses the problem of having a proper work-life balance.

<sup>4</sup> The figures include complaints from Rodrigues.

<sup>5</sup>  $(172 \div 356) \times 100 = 48\%$

<sup>6</sup>  $(221 \div 407) \times 100 = 54\%$

<sup>7</sup>  $(25 \div 152) \times 100 = 16\%$

<sup>8</sup>  $(09 \div 33) \times 100 = 27\%$

## 1.8 FATF's Assessments

In a report published in February 2020, the Financial Action Task Force (FATF) included Mauritius on the list of “Jurisdictions under increased monitoring” after assessing the latter’s compliance with its anti-money laundering/combating the financing of terrorism (AML/CFT) and Proliferation Financing recommendations. FATF identified some strategic deficiencies in Mauritius’ regime, including the failure by Mauritius to demonstrate the effectiveness of its AML/CFT law enforcement authorities (LEAs) in conducting money laundering investigations, particularly into complex cases, including parallel financial investigations.

As part of the LEA group, the ICAC undertook several actions to remedy these deficiencies in order to align its ML/CFT strategies with the key goals or ‘Immediate Outcomes’ (IO) identified by FATF for Mauritius.<sup>9</sup> For instance, inter-agency collaboration among LEAs comprising the ICAC, the Mauritius Police Force (MPF), the Financial Intelligence Unit (FIU), the Mauritius Revenue Authority (MRA), the Financial Services Commission (FSC), the Integrity Reporting Service Agency (IRSA), and the Gambling Regulatory Authority (GRA) has been re-engineered. The ICAC has formalised its collaboration with the MPF, FIU, and the MRA on parallel financial investigations. It has signed an agreement with the MPF, agreed on standard operating procedures with the FIU, and signed a memorandum of understanding with the MRA in which this collaboration has been clearly defined. The ID has several parallel financial investigations underway with the MPF and the MRA. It also participates in the AML/CFT Task Force, an inter-agency platform set up under the chairmanship of the ODPP for more effective cooperation.

For follow-up reports (FURs) with FATF, the ICAC provided case studies to demonstrate (i) its capacity to conduct complex ML investigations, (ii) collaboration about parallel financial investigations (iii) investigations related to ML and TF risks areas as identified in the National Risk Assessment (NRA) conducted by the National Committee for AML/CFT, and (iv) cooperation with other local and international LEAs. It also provided proof of its ability to keep accurate statistics.

## 1.9 Above and Beyond the Call of Duty

Corruption is an insidious crime that steals a nation of its wealth. It is a threat to inclusive and sustainable development, and it endangers the rule of law. On the other hand, money laundering can potentially undermine a country’s economy as it causes substantial harm to institutions that are crucial for economic growth in the financial sector. These two crimes are intertwined; their combined effects are multifarious and overwhelmingly disastrous to a nation’s well-being.

In the teeth of these challenges, the ID staff do not admit defeat. They are guided by the organisation’s mission and vision statements to fight corruption and money laundering hands-on in partnership with the government, civil society, the press, and other stakeholders with the goal of making these crimes socially unacceptable on our soil. Armed with this resolve, the ID staff engage themselves to go above and beyond the call of duty to wage an uncompromising war against authors of these crimes.

---

<sup>9</sup> The relevant one for the ICAC is IO7, i.e., money laundering investigation and prosecution.

## 1.10 The Way Forward

The staff of the ID look forward to availing from more online training from international anti-corruption organisations to continue building our capacity to meet future challenges in investigation. The Division will continue to work in collaboration with its foreign counterparts and will continue to reinforce its network of information in order to investigate more effectively cases involving foreign jurisdictions.

WFH will become a permanent feature in the work culture of the ICAC. Staff of the Division shall have to learn to adapt to this new normal. Remote working has its own challenges; it requires a high sense of organization and discipline on the part of staff when planning the operational and administrative aspects of work. WFH requires the implementation of a reliable mechanism that would allow infallible supervision of the work of subordinates by supervisors. This mechanism should also promote work-life balance and prevent over working by staff.

The Division is planning to focus more efforts and resources for the completion of some major procurement cases. The Intelligence team is expanding its network of informers in the five sectors which are more prone to corruption.<sup>10</sup> Last but not least, the ID will increase its focus on entities and business activities which are more likely to be used by criminals as mediums to launder the proceeds of their crimes.

---

<sup>10</sup> See the chapter 2.

## Chapter 2

# The Complaints & Advice Processing Unit (CAPU)

2.0 The Complaints & Advice Processing Unit (CAPU) 19

2.1 Impact of the COVID-19 on number of complaints reported to ICAC 22



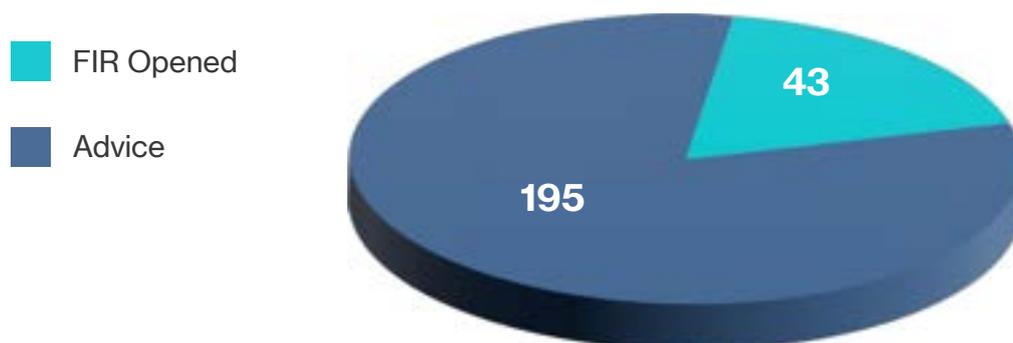
## 2.0 The Complaints & Advice Processing Unit (CAPU)

The Complaints and Advice Processing Unit (CAPU) is a unit responsible for receiving and processing all complaints made to the Commission. In fact, the Commission, has since some years now, put in place a reporting of complaints mechanism that proposes to the public, different modes to report a complaint, and incidentally, during the confinement complainants could still report their complaints by using the ICAC Website and Hotline and also by emails. During the financial year 2020-21, the Commission received and managed a total of 1319 complaints which shows a decrease of 16% compared to the 1573 complaints reported in the previous financial year (2019-2020). Out of the 1319 complaints, 196 were allegations of corruption and 160 were allegations of money laundering. The remaining 963 complaints were set aside at the very outset either because they fell outside the purview of the Commission or lacked essential information to open an investigation. Figure 1 shows the number of complaints made by various modes and processed by staff of CAPU during the reporting year.



The CAPU also plays the role of advising the public and directing them to the appropriate institutions whenever their complaints do not fall under the investigative purview of the Commission. During the period 01 June 2020 to 31 July 2021, 238 persons called at ICAC office in person to either report a corruption or money laundering offence or to seek advice pertaining to other issues. , 43 First Information Reports (FIRs) were opened and tabled before the Board and 195 persons were advised accordingly and referred to other institutions to report their complaints.

### COMPLAINANTS CALLING AT ICAC IN PERSON



A deeper analysis of the corruption complaints received during the financial year has revealed the information presented in the following three tables:

**Table I** shows the top five **government sectors** mostly reported in the 196 corruption complaints referred to the Investigation Division for preliminary investigations during the reviewing period.

SN	Sector	No. of complaints relating thereto	%
1.	Procurement	35	18
2.	Law & Order	30	15
3.	Local Authorities	18	09
4.	Agro-Industry & Food Security	10	05
5.	Public Utilities	10	05

Table I

**Table II** shows the top five most frequent types of workplace functions mentioned in these complaints.

SN	Workplace functions	No. of complaints relating thereto	%
1.	Awarding contracts	33	17
2.	Managerial functions	29	15
3.	Private works	15	08
4.	Inspecting/examining/processing applications	14	07
5.	Investigating/arresting	13	6.6

Table II

**Table III** shows the five most frequent types of corrupt conduct reported in these 196 complaints.

SN	Types of corrupt conduct	No. of complaints relating thereto	%
1.	Abuse of public office	73	37
2.	Public official taking bribe	53	27
3.	Bribery for procuring contract	28	14
4.	Conflict of interests	16	08
5.	Public official soliciting bribe	09	05
6.	Others	17	9

Table III

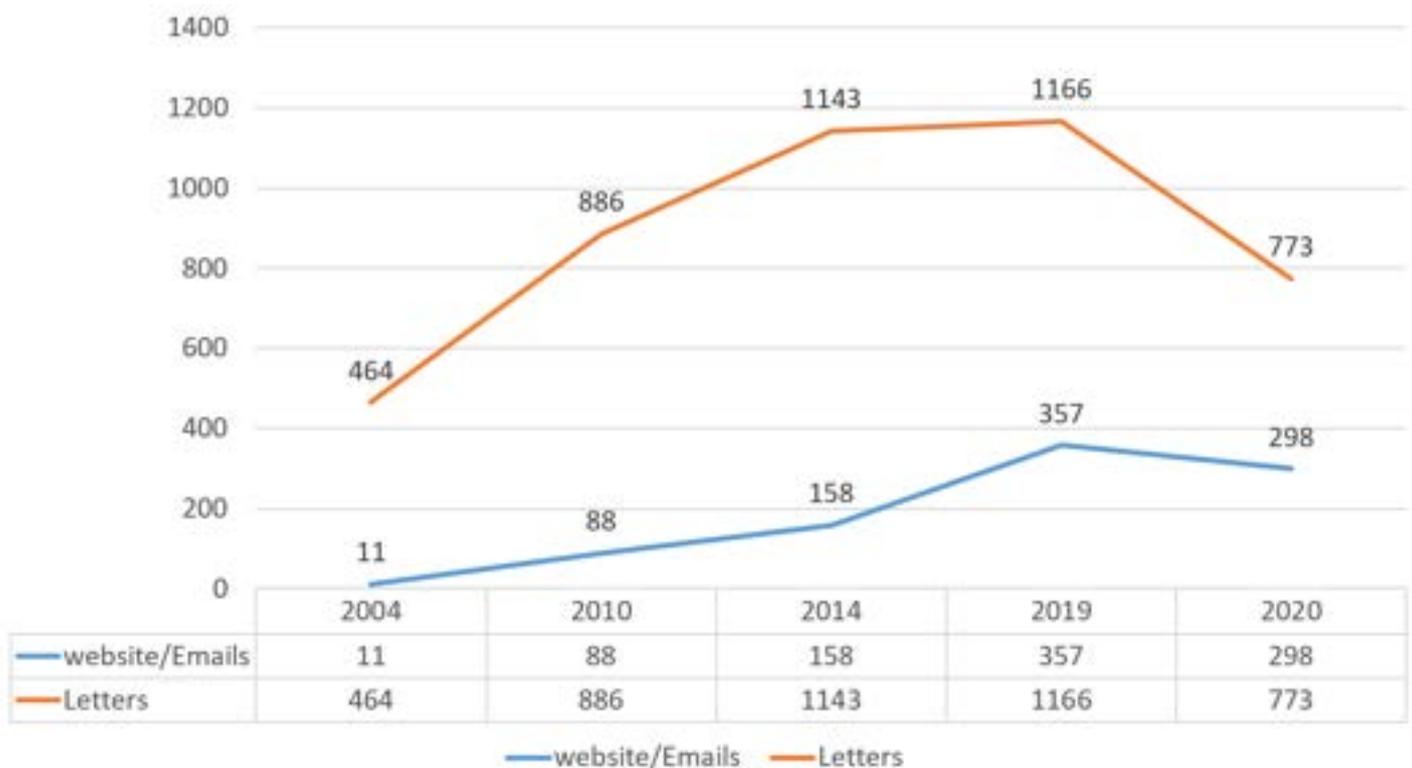
In cases of bribery reported to the Commission, the following were observed:

SN	Allegations of Bribery	No.
1.	No. of allegations of corruption where bribes were paid following solicitations made by public officials	22
2.	No. of allegations of corruption where bribes were not paid following solicitations made by public officials	09
3.	No. of cases where public officials refused gratification and reported the person who had offered bribe.	01

## 2.1 Impact of the COVID-19 on number of complaints reported to ICAC

Initiatives taken by the ICAC to provide a host of diversified modes of reporting corruption and money laundering via email, website, social media and Hotline have helped securing a platform where any person could make a complaint to the Commission during the lockdown resulting from the COVID-19 pandemic. While complaints made by way of letters, whether anonymous or signed, remain the preferred mode of Mauritians, it is observed that the above-mentioned modes are laboriously gaining ground as exemplified in the graph below.

**Evolution of Modes of Complaints**



During the confinement period (10 March – 31 March 2021), the CAPU has used the various IT platforms/facilities to retrieve, record and process complaints reported to the ICAC, thus maintaining a continuous service to the public throughout the confinement.

However, only 16 complaints were received by way of email or on the ICAC website during the lockdown and the months following the de-confinement have also showed a drop in the amount of complaints received as compared to similar periods during the recent years. 528 complaints have been received during the first six months of Year 2021 when normally the figures should have been doubled.

The above-mentioned statistics show that the Covid-19 pandemic has impacted and lowered the reporting trend of complaints to the ICAC. In its endeavour to facilitate the reporting of complaints during these difficult times, the Commission is working on the upgrading of its complaints reporting platforms to provide additional guidance to complainants using electronic means to report their complaints.

## Chapter 3

# Corruption Prevention Education Division

- 3.0 Introduction **24**
- 3.1 Systems Enhancement **25**
- 3.2 Development of Best Practice Guides **28**
- 3.3 Community Relations **29**
- 3.4 Regional and International Cooperation **36**
- 3.5 Communication **39**
- 3.6 Impact Assessment of Corruption Prevention and Education Activities **40**
- 3.7 Challenges **41**
- 3.8 Conclusion and the Way Forward **41**



## 3.0 Introduction

Section 30 of the Prevention of Corruption Act 2002 mandates the ICAC to exercise vigilance and superintendence over integrity systems and practices in public bodies with a view to eliminating opportunities for corruption (through the System Enhancement branch). It also empowers the CPED to educate the public on the dangers of corruption and promote campaigns for the prevention and elimination of corruption (through the Community Relations branch).

From an operations point of view, the COVID-19 pandemic and the resulting second confinement continued to impact on the work of the Corruption Prevention and Education Division (CPED). With a view to meeting the objectives of our its mandate, the CPED had to navigate the financial and operational challenges of Covid 19 pandemic, which were, amongst others:

- Limitations regarding face to face contacts and in person meetings;
- Disruptions in the education sector;
- Changes in priorities for both businesses and individuals where focus was on survival; and
- Changes in behaviour of our stakeholders especially senior citizens who preferred to avoid physical meetings

In light of the above and the strict sanitary conditions imposed as per the Covid-19 (Miscellaneous Provisions) Act 2020 and the subsequent Regulations, the digital transformation of the operational work of the CPED which started in the last financial year continued. In this perspective, actions were undertaken to recruit two Multimedia education Developers. Thus, though the strategy for 2020-2021, privileged a hybrid mode of communication, much emphasis was laid on the use of digital communication, including extensive use of social media, which has resulted in the conduct of online meetings, virtual training and empowerment sessions and the development and dissemination of e-learning courses via the ICAC Moodle platform.

Despite the challenges, the CPED has been able to sustain the corruption prevention and education momentum through the novel approach. In a nutshell, ICAC's prevention and education activities for the period July 2020 to June 2021 can be summed up as follows

- **114** face to face sensitisation/empowerment sessions/workshops, reaching **over 4000** persons
- **5** Corruption Prevention Reviews, comprising **83** recommendations and **15** follow-up exercises
- **5 Anti-corruption tools/ Best Practice Guides:**
  - 1) Best Practice Guide –Management of Contract Works for Public Bodies

- 2) Guidelines for Public Bodies - Corruption Prevention in Direct Procurement
  - 3) Guidelines on the exercise of Discretionary Power
  - 4) Manual for Preschool Educators
  - 5) Manual on Corruption Risk Management
- **15** audiovisual productions, cumulating **63,260** views
  - **12,260** likes on Facebook
  - Development of **5 e-learning courses** uploaded on the ICAC Moodle Platform:
    - 1) Value-based course for preschool educators
    - 2) Integrity building for tertiary education students
    - 3) Corruption risks management for public officials;
    - 4) Managing conflict of interests for public official; and
    - 5) Anti-Corruption Compliance for private businesses.

## 3.1 Systems Enhancement

### 3.1.1 Introduction

Corruption prevention is one of the core functions of the ICAC. During the reporting period, the ICAC sustained its corruption prevention efforts and endeavours to counter corruption risks in the public sector by fostering the principle of transparency, accountability and integrity in the system, procedures and practices of public bodies. However, the corruption prevention activities and the corruption prevention work methodologies had to be adjusted to the prevailing sanitary conditions. The use of ICT had to be deployed for the conduct of corruption prevention assignments in view to limiting on-site interventions and observing social distancing and other sanitary conditions. Virtual meetings, communication by phone and e-mails for exchange of information and securing of evidence were used for conduct of CPRs, follow ups and other corruption prevention projects.

The corruption prevention activities undertaken during the reporting period comprise 5 Corruption Prevention Reviews, 15 Follow-up exercises and the development of 2 Best Practice Guides.

### 3.1.2 Corruption Prevention Reviews

Corruption Prevention Reviews (CPRs) in public bodies constitute one of the main tools used by the ICAC to reinforce integrity in the public sector. The objectives of CPRs are to: a) review and examine systems and procedures in public bodies to identify corruption risks; and b) to recommend measures to curb corruption risks through improved transparency, accountability and fairness. CPRs emphasise building both systems and people integrity. During the reporting period, the CPED conducted CPRs following directives from the Board based on alleged complaints as well as requests from the Parliamentary Committee and public bodies. CPRs are also triggered based on press articles and National Audit Reports. CPRs are usually conducted in high risks areas of national interest in different sectors like health, transport, and local authorities.

Common weaknesses identified during the course of corruption prevention work which may lead to risks of corruption include:



*Figure: Weaknesses that can lead to corruption risks*

Follow-up exercises constitute the second component of this strategy which involves ensuring the effective implementation of the recommendations of CPRs. Accordingly, follow-up exercises ensure sustainability of our corruption prevention efforts and is an integral part of our strategy. The objectives of follow-up exercises are to monitor the implementation of the recommendations, assess the status, identify constraints in the implementation and provide necessary support and advice. Follow-up exercises are normally conducted after the release of CPR reports. During the follow-up exercises, the outcome and changes brought through the implementation of recommendations are assessed. So far, the follow-up exercises undertaken have shown that the anti-corruption measures implemented by public bodies have led to, amongst others:

- enhancement of legislative and governance framework;
- promotion of corruption prevention principles which include transparency, accountability, fairness and integrity;
- improvement with regard to service delivery and customer satisfaction;
- reinforcement of oversight mechanism; and
- increased use of ICT.

Nevertheless, the overall expected impact depends immensely on unflinching management commitment and collaboration to build corrupt free systems and procedures. Robust anti-corruption laws that emphasise on the legal obligations and responsibilities of Heads of public bodies to duly implement recommendations provided in the CPR reports is also critical.

Henceforth, an impact assessment of recommendations will be integrated in CPR reports to promote visibility of anti-corruption initiatives and efforts made to reinforce public sector integrity and identify challenges. Outcomes indicators would be established as a measure to assess the impact of the recommendations.

Details pertaining to CPRs conducted and their outcomes are presented in the figure below.

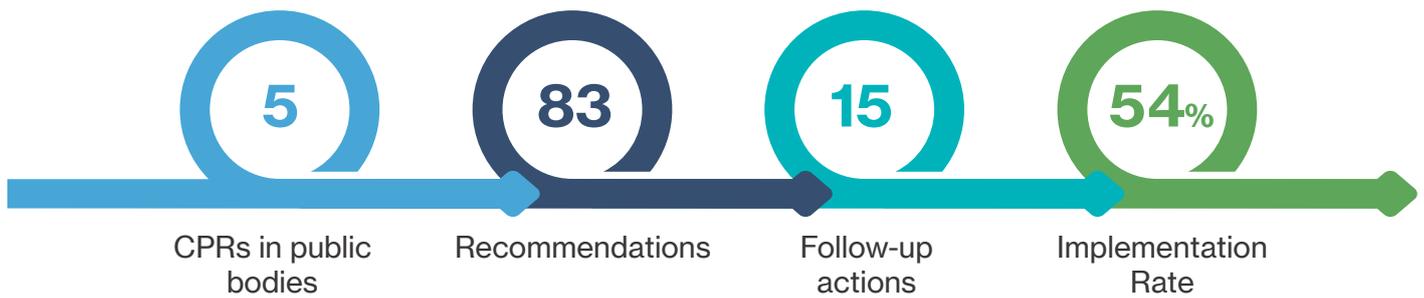


Figure: CPRs and their outcomes

### 3.1.2.1 Areas focused during conduct of CPRs

The CPRs carried out during the reporting period focused on the areas shown in the diagram below.

Areas	Objectives
<b>Flood Allowances and Compensations to Flood Victims</b>	Enhancing the governance infrastructure with regard to flood allowances and compensations to flood victims
<b>Management of the Waiting List for Coronary Angiography</b>	Promoting transparency and accountability in the management of the waiting list for coronary angiography
<b>Recruitment and Selection of officers for Local Authorities</b>	Improving integrity, transparency, accountability and fairness in the recruitment and selection process
<b>Regularisation of electricity bills for deceased account holders</b>	Enhancing service delivery and integrity in the regularisation of electricity bills for deceased account holders
<b>Disbursement of funds to NGOs</b>	Fostering transparency, accountability and integrity in the disbursement of funds

Figure: Areas reviewed during the conduct of CPR's

## 3.2 Development of Best Practice Guides

For the year in review, two Best Practice Guides were developed and launched.



### Launching of Best Practice Guides

(Left) **Mr Swaminathan Ragen**, Former Secretary for Public Service, Ministry of Public Service, Administrative and Institutional Reforms

(Right) **Mr Navin Beekarry**, Director General, ICAC

### 3.2.1 Guidelines for Public Bodies- Corruption Prevention in Direct Procurement

The *Guidelines for Public Bodies - Corruption Prevention in Direct Procurement* was developed in collaboration with the Directorate of the Procurement and Supply Cadre of the Ministry of Finance, Economic Planning and Development. The aim was to promote and reinforce integrity in Direct Procurement. It provides guidance to establish appropriate management systems in the fight against corruption and malpractices when procuring goods, works and services through the Direct Procurement method.

### 3.2.2 Best Practice Guide- Management of Contract Works for Public Bodies

A *Best Practice Guide on Management of Contract Works for Public Bodies* was also produced. It empowers public bodies to assess their own vulnerabilities to corruption risks and establish the best management systems and controls to reinforce integrity in the management of contract works.

Implementation of the measures contained in both guidelines are expected to contribute towards:

- reduced opportunities for malpractices/corruption;

- enhanced transparency, accountability and integrity in direct procurement and management of contract works in public bodies;
- reinforcement of the existing framework for managing contract works;
- greater value for money in public procurement;
- increased public confidence in public procurement; and
- sustained socio-economic growth and development.

## 3.3 Community Relations

The Community Relations Branch is the education arm of the ICAC according to which the Commission is mandated inter alia to educate the population on the dangers of corruption. To achieve its objective, it adopts a multi-stakeholder and inclusive strategy with the aim of building public support.

### 3.3.1 Development and Dissemination of E-Learning Courses

In view of the novel strategies adopted in the wake of the COVID-19 pandemic, five e-learning courses were developed and uploaded on the ICAC Moodle platform. These are:

- **Value-based Course for preschool educators**

An e-learning course entitled Value-based Course was developed for Preschool Educators on the ICAC Moodle platform.

- **Integrity Building for tertiary education students**

A course on 'Integrity Building' for tertiary education students was developed with the aim of creating awareness on anti-corruption and integrity and to equip students, as would be professionals with the right tools to resist corrupt practices in their daily lives and future workplaces.

- **Corruption Risks Management for public officials**

This course empowers public officials on how to identify and treat specific corruption risks and how to institutionalize structures within an organisation to ensure that corruption risk mitigation becomes part of the organisation's day-to-day activities.

- **Managing conflict of interests for public officials**

This e-learning course provides an overview of conflict of interests and enables public officers to recognise potential situations of conflict of interests that may occur in a public sector organisation as well as actions that need to be taken by public officials.

## • Anti-Corruption Compliance for Businesses

The e-learning course on Anti-Corruption Compliance for Businesses aims to empower private businesses on anti-corruption compliance and in implementing such programmes in their enterprises.

### 3.3.2 Anti-corruption Interventions in the Education Sector

The education sector comprises pre-primary schools, primary schools, secondary schools, vocational institutions as well as post-secondary and tertiary education institutions and involves a large number of stakeholders, namely educators, academics, educational administrators and students. The sector is widely recognised as a pivotal ground in moulding citizens' attitude towards the fight against corruption.

In this vein, ICAC endeavoured towards:

- creating and consolidating awareness on the dangers of corruption and the promotion of anti-corruption values amongst pupils and students through sensitisation campaigns and other anti-corruption activities;
- grooming the youth through anti-corruption structures in schools and on campuses, as anti-corruption ambassadors and to take ownership of anti-corruption initiatives;
- encouraging the integration of ethics, integrity and anti-corruption in study programmes and research works on corruption and related issues;
- promotion of anti-corruption culture among 'would be professionals'; and
- sustaining and consolidating our partnership with our stakeholders partnership through the various platforms.

However, the planned activities in the sector were largely disrupted due to the prevalence of Covid-19 pandemic and the resulting lockdowns which inevitably led to the cancellation or postponement of several activities. Nevertheless, the activities that materialised are indicated below.

#### 3.3.2.1 Pre-Primary Education Sector

At the preschool level, a value-based Manual for Preschool educators was developed. It aimed at empowering preschool educators on the transmission of values through play, games and problem solving activities.

#### 3.3.2.2 Primary Level

At the primary level, a slam competition was organised. The competition targeted Grades 5 and 6 primary pupils on the theme 'Children as integrity champions' and attracted some 100 entries. The prize giving ceremony was held and an in-house video recording of the winner was produced and uploaded on ICAC Facebook page. Furthermore, the 2nd issue of a newsletter for Grade 5 pupils was developed and disseminated to all primary schools of the Republic of Mauritius. The newsletter aimed at promoting values among pupils and encouraging them to become responsible citizens.

### 3.3.2.3 Secondary Education Sector

Our anti-corruption initiatives in the secondary education aimed at sensitising youngsters on the dangers of corruption and the promotion of a culture of integrity as well as empowering educators and school administrators. As such, the following activities were conducted:

- Production and dissemination of an Integrity Charter for Professionals in Education;
- Development and dissemination of an eLearning course for facilitators of Integrity Clubs;
- Production of a handbook for IC facilitators ;
- Production and dissemination of the 2<sup>nd</sup> issue of a bulletin for secondary schools;
- Servicing of some 100 Integrity Clubs; and
- Sensitisation sessions for secondary Grade 13 students in collaboration with the Careers Guidance Section of the Ministry of Labour, Human Resources, Development & Training.

### 3.3.2.4 Tertiary Education Sector

ICAC anti-corruption actions in the tertiary education aimed at promoting good governance practices in the management of public tertiary education institutions, encouraging academics participation in the fight against corruption as well as fostering anti-corruption culture among tertiary education students. The main activities conducted are indicated below.

#### • **Sustaining the Inter University Students Anti-Corruption Forum (IUSACF) and the Anti-Corruption Academic Forum (ACAF)**

Both the Inter University Students Anti-Corruption Forum and the Anti-Corruption Academic Forum were sustained through physical and online meetings. Actions were geared towards the formation of anti-corruption clusters on campuses for initiatives in the fight against corruption, empowerment of anti-corruption volunteers in the promotion of an integrity culture on campuses. The integration of anti-corruption and ethics elements in students programme and research works on corruption by students were also encouraged.

#### • **Awareness Session on Anti-Corruption**

An interactive awareness session was held at the Curtin University, Mauritius to sensitise students on the need to fight corruption and to develop intolerance to this scourge.

#### • **Participation of members of the IUSACF in the United Nations General Assembly Special Session (UNGASS) Youth Forum**

Under the guidance of the ICAC, members of the IUSACF had the opportunity to participate in the online virtual youth forum on “Countering Corruption through Collaboration: Youth Perspectives and Engagement”. The youth forum was a special event that directly contributed to the UNGASS on challenges and measures to prevent and combat corruption and strengthen international cooperation. The Youth Forum was intended to provide a platform for young people to share ideas about how to amplify youth-led actions and enhance youth engagement in anti-corruption efforts around the globe.

### 3.3.3 Public Sector

To meet the new challenges, our strategy in the public sector had to be reviewed. Besides awareness raising on the dangers of corruption, public officials were empowered to become anti-corruption champions and take ownership of the fight against corruption. They have been trained to assume their roles and responsibilities as active members of anti-corruption committees and as Integrity Officers. Thus, the ICAC has been working closely with amongst others, the Mauritius Police Force, the Ministry of Civil Service and Administrative Reforms and the Civil Service College.

#### 3.3.3.1 Anti-Corruption Empowerment Programmes in the Public Sector

The empowerment sessions, aimed at enhancing public officer's knowledge and understanding of corruption and related issues, the legal framework as well as the standards of behaviour and conduct expected of them at the workplace. In all, some 55 empowerment sessions reaching over 1900 public officials were conducted during the period under review. Special attention was devoted to the training of over 525 police officers.

#### 3.3.3.2 Public Sector Anti-Corruption Framework (PSACF)

During the financial year, the officers of the CPED serviced 108 Anti-corruption Committees in the context of the implementation of the **Public Sector Anti-Corruption Framework (PSACF)** by providing technical assistance and support. The PSACF is meant to assist public bodies in adopting a strategic approach in the fight against corruption by integrating anti-corruption mechanisms within their systems and procedures.

To expedite implementation of the PSACF, consultations with the Ministry of Public Service, Administrative and Institutional Reforms (MPSAIR) were held towards the setting-up of a formal reporting and monitoring mechanism for the evaluation of the implementation of the PSACF. Subsequently, following a Cabinet decision dated 03 July 2020, Ministries and Government Departments were required to come up with **Key Performance Indicators (KPI)** with regard to the undertaking of 2 corruption risks assessments per year. This project is being implemented by the Public Sector Business Transformation Bureau under the MPSAIR and is being monitored by both the Ministry and the ICAC. As at 30 June 2021, 9 organisations had completed 2 CRAs in different risk areas, 17 organisations had completed only one CRA while 12 organisations were still working towards the goal.

Corruption Risk Management (CRM) forms an integral part of the implementation of the PSACF. To empower public sector organisations, the ICAC in collaboration with MPSAIR conducted a training on CRM for all members of ACCs. Some 500 members of ACC from the 108 institutions participated in the training which comprised both theoretical and practical aspects of CRM. A manual on Corruption Risk Management, produced by the ICAC was provided to all participants.

#### 3.3.3.3 Guidelines on the Exercise of Discretionary Powers

ICAC has come up with guidelines on the exercise of discretionary powers. The guide is meant to provide a better understanding of the exercise of discretionary powers and its risks. It also conveys useful information on the management of such endowed powers to help public organisations prevent the likely occurrence of any corruption offence or perception thereof. It is especially relevant to senior

public officials who are more likely to be vested with such powers.

The Secretary for Public Service issued a Circular Letter in May 2021 where Supervising Officers were requested to take appropriate actions at their level to implement the guidelines within their Ministry/ Department as well as at the level of Local Authorities/Parastatals/State Owned Institutions falling under their purviews.

#### **3.3.3.4 Workshop for Internal Auditors/ Controllers of Local Authorities**

Internal auditors/controllers have a leading role regarding the enhancement of internal controls in their organisation with a view to detect and prevent corruption/malpractices and abuses. In this context, a workshop was held for representatives of the 12 local authorities. It was an opportunity to discuss and reinforce the governance structure of the internal control function in local authorities.

### **3.3.4 Private Sector**

Businesses are the potential drivers of the supply side of corruption. Thus, their engagement is key to effectiveness in the fight against corruption. Our main goal in the private sector remains the promotion of integrity in the conduct of business through the implementation and enforcement of anti-corruption compliance programmes and policies. The COVID-19 pandemic has unfortunately created more corruption opportunities and the governance framework in the private sector need to be reviewed and consolidated.

#### **3.3.4.1 Collaboration with the National Committee on Corporate Governance (NCCG)**

A Memorandum of Understanding was signed with the National Committee on Corporate Governance in December 2020 to formalise cooperation in promoting good governance in the private sector and the conduct of joint capacity building programmes for Ethics Officers of private businesses. In this context, a customised curriculum for an Ethics Certification Training Programme has been developed by the ICAC. The objectives of the training programme are, amongst others, to:

- i. empower participants on anti-corruption, ethics and integrity;
- ii. expose them to the local and international legal frameworks and conventions;
- iii. enable participants to implement/reinforce ethics infrastructure in their organisations; and
- iv. enhance business integrity in Mauritius.

The training programme is expected to be run for all Ethics officers of the private sector in collaboration with the NCCG and other stakeholders.

#### **3.3.4.2 Sustaining the Public Private Platform Against Corruption (PPPAC)**

The Public Private Platform Against Corruption was set up in 2013 to ensure collective actions against corruption by the public and private sectors and render the business environment corruption free by identifying corruption risks and making recommendations for their elimination. During 2020-2021, the PPPAC considered the outcomes of the high level conference on 'Enhancing Business Integrity in

Mauritius' held in February 2020.

Moreover, a sub-committee was set up to report the issue of 'Emerging risks of corruption following adoption of ICT in public and private organisations'. Recommendations of the report will be circulated with all those concerned, following its endorsement.

### 3.3.5 Civil Society

One of the aims of the fight against corruption is to create a society where integrity prevails at all levels and each citizen plays his/her part in a responsible manner. Given the global situation, during the period under review, citizens were more concerned about their health, economic situation and survival than participating in the fight against corruption.

#### 3.3.5.1 Raising awareness among members of the civil society

To raise awareness among members of the civil society, 20 sensitisation sessions, were held in Triolet, Bambous, Mahebourg, Goodlands in collaboration with stakeholders and members of anti-corruption platforms. These interactive sessions allowed 1334 participants to discuss pertinent anti-corruption issues and better understand their roles and responsibilities in the fight against corruption.

#### 3.3.5.2 Commemoration of the Africa Anti-Corruption Day 2020

Article 11 of the UNCAC requires all States parties 'to take measures to strengthen integrity and to prevent opportunities for corruption among members of the judiciary.' A Note Verbale dated 21 May 2020 from the AUABC encouraged all National Anti-Corruption Agencies to commemorate the day in any way possible, in keeping with the preventive measures set in their States. In line with the Note Verbale, a short video was produced in collaboration of our stakeholders around the theme "Working together for an enhanced fight against corruption in Africa'. The main objective of the video was to urge citizens to play fully their role in the fight and to act in a responsible manner. The short video was posted on the social media, the website of the ICAC and communicated to the African Union Advisory Board on Corruption.

#### 3.3.5.3 Commemoration of the International Youth Day

To commemorate the **International Youth Day**, a 'Forum for the youth was organised on 20 August 2020 for some 150 youth in collaboration with the Ministry of Youth Empowerment, Sports and Recreation. A short video was produced by members of Comité Anti-Corruption (CAC) to recognize the importance of, and give visibility to youth engagement. The video was uploaded on ICAC Facebook page which was viewed by 3,164 users.



#### 3.3.5.4 Empowerment Workshop for New Members of Comité Anti-Corruption (CAC)

Comité Anti-Corruption (CAC) is a civil society led anti-corruption initiative to promote citizen's engagement in the fight against corruption on a district wise basis. Accordingly, district-based committees have been set up in the 9 districts of Mauritius and 1 in Rodrigues. In July 2020 through a call for membership, 235 new members volunteered to join the 10 CACs. An empowerment workshop was conducted in October 2020 to enhance the capacity of the new members and guide them in the implementation of activities at the level of their respective districts.

#### 3.3.6 Commemoration of the International Anti-corruption Day 2020

To mark the International Anti-corruption Day 2020, two main activities were organised

##### (i) Workshop on Enhancing Integrity in Procurement

A half-day workshop on enhancing integrity in public procurement was organised. The main objectives of the workshop were to trigger reflection on weaknesses/areas for improvement in public procurement and discuss appropriate measures to reinforce corruption resistance, guide stakeholders towards reinforcing integrity of the procurement process and highlight standards of transparency, accountability and integrity in the public procurement process while achieving value for money. It was also an opportunity for the launching of three guides, namely, on direct procurement, management of contract works and managing discretionary powers.

The recommendations that emerged from the workshop were as follows:

- setting up of an independent authority to oversee the whole process of contract management;
- promotion of public officials' ethical behaviours;
- use of an effective and efficient electronic system for contract management; and
- organisation of capacity building programmes for procurement officers.

The three Best Practice Guides were also launched in Rodrigues along with other activities held targeting members of the Civil Society.

### **(ii) Forum-Debate on “Use of social media tools in the fight against corruption”**

A forum was organised on the theme “Use of social media tools in the fight against corruption” with the collaboration of three young professionals and the participation of 150 young persons. Dr Navin Beekarry, Director-General of the ICAC and Dr. Laurent Musango, the UN Resident Coordinator Ad Interim addressed the audience. The objectives of the forum-debate were to:

- trigger reflections among the new generation regarding the power of social media to drive social change to reinforce the fight against corruption
- reflect and discuss about how the youth can effectively contribute in the fight against corruption using social media platforms;
- show young people how the tools they use on a day to day basis can be used to help in the fight against corruption and that their contribution matters; and
- empower the youth so that they are equipped to create grass root and organic content in the fight against corruption in general for more visibility and impact.

The forum debate highlighted that there was not enough content on corruption on the social media and there is a need for crowd sourcing among the most active segment of users.

## **3.4 Regional and International Cooperation**

Under Section 30 (1), (c) (vii) and (viii) of the Prevention of Corruption Act 2002, ICAC’s mandate includes promoting links between the Commission and international organisations so as to foster international co-operation in the fight against corruption and encouraging links between the Commission and similar agencies in other countries. Since its inception, the ICAC has always promoted collaboration with countries, international organisations and associations with the aim of mutual learning, networking and sharing of knowledge. It has developed numerous links with its counterparts and other international organisations to share expertise and reinforce capacity of officers in fighting corruption and money laundering.

### **3.4.1 Regional cooperation**

#### **• Virtual Commonwealth Conference for Heads of ACAs in Commonwealth Africa**

The virtual conference for heads of Anti-Corruption Agencies in Commonwealth Africa was held from 21-25 June 2021 on the theme ‘Assessing Anti-Corruption and Asset Recovery’. The Director-General presented a paper on how the institution adapted to the COVID -19 pandemic through strategic changes at operational level to implement our prevention, education and investigation mandates. Two other ICAC officers also participated in the conference.

### • **SADC Anti-Corruption Committee meeting for Curriculum Development**

The ICAC participated in the SADC Anti-Corruption Sub Committee (SACC) virtual meeting on 17 May 2021. Progress of the SADC Anti-Corruption Strategic Action Plan (2018-2022), agreements amending the SADC Protocol on Politics, Defence and Security Cooperation and the Protocol against Corruption and the impact of COVID -19 pandemic in the region were discussed.

### • **OECD/ACD Webinar**

The ICAC was invited by the OECD Anti-Corruption Division (ACD), to participate as resource person in a webinar on law enforcement agencies' response to the pandemic in the African region. The webinar was organised in the framework of the OECD/ACD Project "Global Law Enforcement Response to Corruption in Crisis Situations". The Acting Director of Investigations participated in the webinar held via Zoom on 01 June 2021 which showcased case studies on the different approaches used by investigators to detect, investigate and prosecute corruption in emergency public procurement and economic support packages in relation to COVID-19. It also provided opportunities for exchange of experiences on the trends that investigators in the region have identified.

### • **African Peer Review Mechanism**

The ICAC contributed to the drafting of the report particularly with respect to the chapter on Democracy and Public Governance of the African Peer Review Mechanism.

## 3.4.2 International Level

### • **Discussion Forum on the SIDS Anti-Corruption Research Platform (SACRP)**

The **SIDS Anti-Corruption Research Platform** aims at giving visibility to SIDS anti-corruption initiatives such as prevention and education activities on the website and promote sharing of information and networking among SIDS. In this vein, the ICAC hosted a discussion forum on the Platform (<https://sidsanticorruption.org/>) on the issue of 'Barriers to Youth Engagement in the Fight against Corruption' from 20 to 30 October 2020.

### • **UNGASS Political Declaration**

The Prime Minister of the Republic of Mauritius made an online statement during the special session of the United Nations General Assembly on the challenges and measures to prevent and combat corruption and strengthen international cooperation which was held from 2 to 4 June 2021 at the United Nations Headquarters in New York. The General Assembly adopted the Political Declaration entitled "Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation". The ICAC actively participated in the discussions for the drafting of the Political Declaration.

### • **Meeting of the Working Group on the Prevention of Corruption**

The ICAC participated in the on line meeting of the 'Working Group on the Prevention of Corruption' from

31 August to 2 September 2020 where the issue of effectiveness of anti-corruption bodies was discussed. The issue of effectiveness has been included on the agenda of the 'Working Group on Prevention of Corruption' following the adoption of a resolution by Mauritius on "Enhancing Effectiveness of Anti-Corruption Agencies in the fight against Corruption" during the Conference on States Parties (COSP) in Abu Dhabi in December 2019.

#### • **Participation in 'Réseau Francophone D'éthique et de Déontologie Parlementaires'**

The ICAC participated in the virtual Annual Assembly of the "Réseau Francophone D'éthique et de Déontologie Parlementaires" (RFDDP). The REDDP is a voluntary association of organisations and institutions dealing with the issue of ethics with the aim of promoting good practices in public institutions and among elected members of parliaments in French speaking countries.

Mauritius has been endowed with the responsibilities of an Administrator for the Réseau and assist the president, vice-president and secretary-treasurer in the execution of their functions as well as ensure follow up on the implementation of the decisions of the different instances of the Réseau.

#### • **Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE)**

The Republic of Mauritius through the ICAC, actively contributed towards the setting up of the Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE), which was launched during the United Nations General Assembly Special Session from 02-04 June 2021. The GlobE aims at facilitating cooperation between anti-corruption agencies with a law enforcement mandate and complementing existing networks for the sharing of information.

#### • **Commonwealth Anti-Corruption Benchmarks**

The Republic of Mauritius, through the ICAC participated in the review of the Commonwealth Anti-Corruption Benchmarks which was launched on 02 June 2021. The benchmarks are designed primarily to help governments and public sector bodies measure their anti-corruption laws, procedures and actions against international good practice, and implement appropriate improvements. When fully implemented, the Benchmarks are designed to create an interlocking prevention system that aims to reduce the risk of corruption throughout the public sector.

#### • **African Union Advisory Board on Corruption (AUABC) Anti-Corruption Dialogue**

The ICAC participated in the African Anti-Corruption Dialogue Webinar of the African Union Advisory Board on Corruption- on the theme 'Fighting Corruption through Effective and Efficient Judicial Systems' held from 02-04 November 2020. The Webinar brought together representatives of Member States, international organizations, national anti-corruption agencies, judiciaries, investigative and prosecutorial bodies, civil society, academia and other actors to reflect on the topic. The Director General of ICAC Mauritius, was one of the panellists on the second day of the webinar.

#### • **Participation in Online International Events and Meetings**

The ICAC participated in 13 online international events and 9 meetings in view of reinforcing cooperation, the sharing of expertise and networking and to keep abreast of developments in the anti-corruption and

anti-money laundering fields. For the financial year under review, all activities under the regional and international cooperation component have been undertaken virtually given the ongoing covid pandemic. They have served to consolidate the position of the ICAC Mauritius as a centre of excellence as the ICAC is being increasingly called upon by international organisations such as the OECD, UNODC and SADC to provide expert input in different projects.

For the forthcoming year, we intend to build up on the momentum generated and will seek to play a more strategic role at the level of the regional and international organs so as to contribute to the international anti-corruption agenda for more effectiveness.

## 3.5 Communication

The PoCA 2002 mandates ICAC to “educate the public against corruption”. To do so, information on education, sensitization and prevention is optimally channelled to the targeted audience through several communication tools to reach out to the public to inform them about the activities of the Commission and encourage individuals to take ownership of ICAC messages and help in the dissemination of information. However, given the COVID19 pandemic, the Corruption Prevention and Education Division adopted a new strategy, exploring opportunities of using digital communication to reach out to target audiences rather than face to face sessions. Hence, more emphasis were laid on digital projects, namely through the production of audio-visual materials which were then uploaded on the ICAC Facebook page.

### 3.5.1 Press Relations

The traditional press and new forms of media (online news websites) remain a cornerstone of the communication mix was used to reinforce public awareness against corruption. The press remained a faithful ally of the Commission, responding and reacting positively to the various operations and events of the ICAC. During the prescribed period, approximately 420 press articles reported ICAC’s activities mainly on investigation and prosecution cases.

### 3.5.2 ICAC Facebook Page

Over and above the ICAC website, the Commission also maintains an active presence online to members of the public through its Facebook Page. This platform has been used to communicate anti-corruption activities/projects to the public as well as to interact with members of the public during and after office hours.

The number of likes on the ICAC Facebook page has peaked to a figure of 12,260. Statistics from Facebook indicated that, for an average month, the ICAC Facebook page had a reach of an average of 450 persons, of which around 30 actively engaged with a particular post (view, click, comment, like or share).



### 3.5.3 Audio-visual productions

For the period under review, ICAC produced and/or assisted in the production of 15 videos which were uploaded on the ICAC Facebook Page. For the 15 videos, ICAC collected a total number of 63,253 views with a total engagement (likes/comments/shared) of 8722.

- 1) “Sime legalite” musical video clip produced by students of Terre Rouge SSS;
- 2) A Video in the context of the commemoration of the 4<sup>th</sup> African Anti-Corruption Day;
- 3) A Video produced by Comite Anti-Corruption members to commemorate International Youth Day 2020;
- 4) Reporting corruption FAQ;
- 5) “Koripsion: Ki Ete Sa” series (8 episodes) ;
- 6) “Zeness, eski to ene patriot ?”, a video to commemorate National Day 2021;
- 7) An Interview of the winner of the anti-corruption slam competition for upper primary school pupils;
- 8) A video in the context of the commemoration of the 5th African Anti-Corruption Day virtual reflection forum entitled: “Overcoming corruption vulnerabilities in the face of the COVID-19 pandemic”.

## 3.6 Impact Assessment of Corruption Prevention and Education Activities

Impact assessment of anti-corruption work is critical in a bid to achieve our corruption prevention and education mandate. Hence, emphasis is being laid on the continuous monitoring and evaluation of corruption prevention and education interventions to improve effectiveness towards the successful achievement of overall goal of the ICAC.

In this vein, a monitoring and evaluation (M&E) mechanism is being devised to gauge the outcomes and impact of our anti-corruption interventions in terms of enhanced public sector integrity, awareness raising and engagement of the public at large in the fight against corruption. The M&E system will involve collecting, analysing, reporting, and using data to assess progress, achievement of results, identify areas for redress/ adjustment and document lessons learnt from interventions during and after the implementation of major corruption prevention and education works.

## 3.7 Challenges

It is becoming more and more apparent that the Covid-19 pandemic will be here for some time thus causing continuous disruption to the normal prevention and education activities undertaken prior to the pandemic. The main challenges will be:

- (i) Increasing number of virtual meetings and online sensitisation and empowerment sessions will have pursued. Hence, it is crucial to continuously make this mode more appealing so that it becomes a more effective medium for convincing people with regard to a particular cause and bringing a change in mindset;
- (ii) Access to schools and other educational institutions has become problematic as they have been decreed 'restricted areas'. Thus, a large chunk of the young population cannot be reached;
- (iii) A large number of civil society members are not accessible though virtual or online modes (MTeams, Zoom) as they do not have the required equipment/tools or are not computer literate;
- (iv) With the reliance on virtual interactions, response rates of stakeholders/target audiences may be a challenge;
- (v) With the onslaught of the Covid pandemic, many officers may fall sick and have to isolate or take sick leaves further disrupting the planned activities and projects and
- (vi) Delays in the conduct of the CPRs and implementation of recommendations.

## 3.8 Conclusion and the Way Forward

For the next financial year as well, given that the Covid pandemic does not seem to abate, the digital transformation of CPED will be accelerated. More and more sensitisation/ training sessions will be conducted virtually, social media platforms such as Youtube and Facebook optimised and e-learning courses developed and disseminated. Alternative means and novel strategies will have to be devised to sustain our various anti-corruption platforms and networks. On the other hand, new staff capabilities and additional resources put at our disposal will no doubt enable us to address the challenges that we have been facing during the year under review.

## Chapter 4

# Legal Division

- 4.0 Overview of the Legal Division 43
- 4.1 Effectiveness and Efficiency in Managing Work of the LD 44
- 4.2 Court Cases 44
- 4.3 Engagement of the Legal Division on National and International Levels 48
- 4.4 Trainings, Assistance and Developments 50
- 4.5 Paving the Way Forward 51



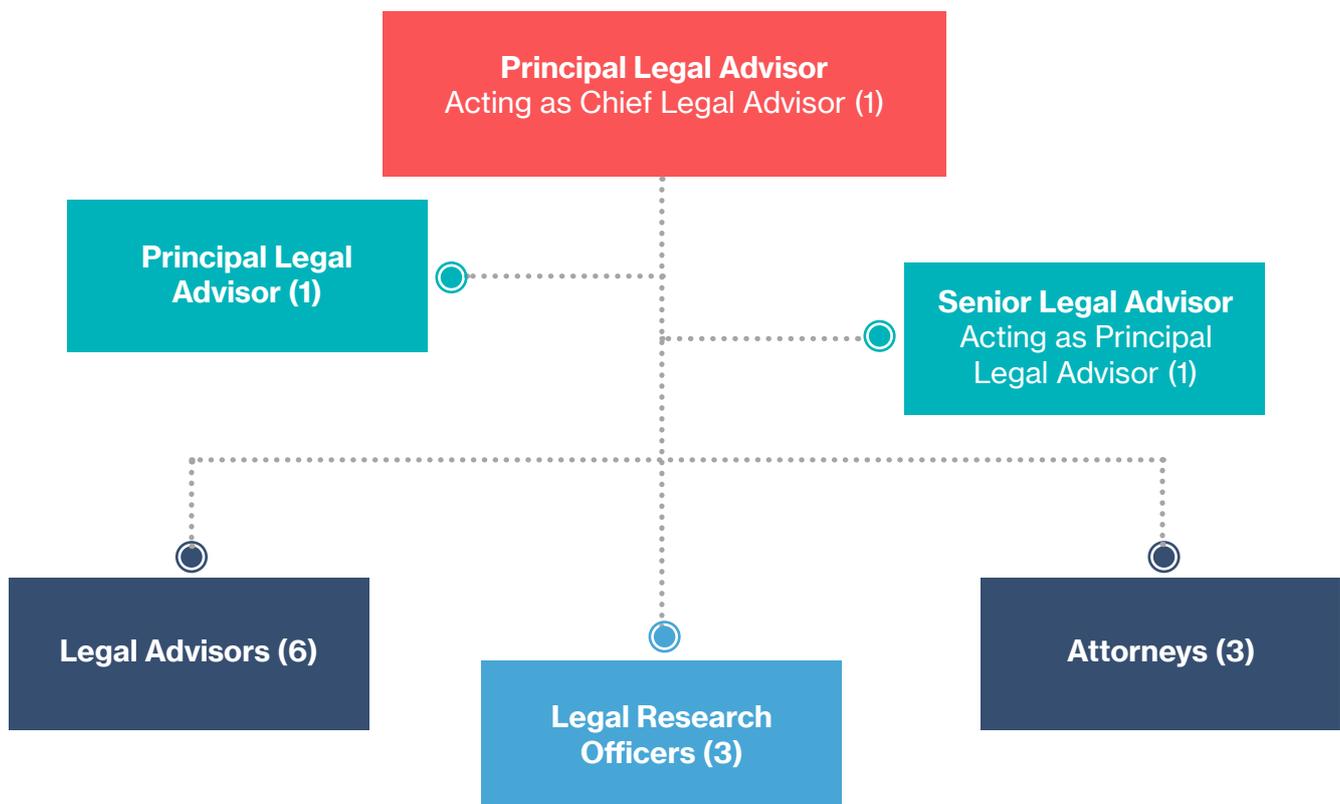
## 4.0 Overview of the Legal Division

### Introduction

The Legal Division (LD) tenders legal advice to the Commission as well as its various Divisions, and conducts prosecution on its behalf. Legal Advisors also represent the Commission before Courts in relevant civil and other matters.

### Staffing

The Organigram below depicts the composition of the LD as at 30 June 2021.



During the period under review, three (3) Legal Advisors and one (1) Attorney joined the LD in August 2020. Two (2) additional Legal Advisors and one (1) Legal Research Officer joined the LD in May 2021.

The LD has also witnessed the retirement of the Chief Attorney in December 2020 and the resignation of three (3) Legal Advisors.

## 4.1 Effectiveness and Efficiency in Managing Work of the LD

To enhance effectiveness and increase efficiency, the Legal Division formulated its Action Plan which sets out the activities for the financial year. The Action Plan steers members of the LD in a targeted approach to meet the deliverables in terms of provision of sound and timely legal advice, ensuring quality prosecution, effective representation of the commission in civil actions and engagement on national and international fronts.

The resurgence of the Covid-19 pandemic in March 2021 led the country into a second national lockdown from 10th March 2021 to 31st March 2021 and impacted the Action Plan and its deliverables to some extent. During the national lockdown, whilst the Attorneys were required to attend office at regular intervals specifically to prepare and lodge applications for new Attachment Orders and renewal of Attachment Orders, the Barristers tendered legal advice in several cases from home. The Legal Research Officers provided support to the Attorneys and Barristers in terms of legal research.

The pandemic, which posed a challenge, in fact provided the LD with the opportunity to readapt its workforce and resources in a more effective and efficient manner to ensure fluidity of work during this time of crisis. Indeed, given that all the logistics in terms of software and applications were already in place since the 2020 lockdown period, the LD re-organized the workspace on Microsoft Team and Whatsapp while the work plan was adapted along the “work from home” policy.

The Covid-19 pandemic has ushered in a new work culture at the level of the LD. What started as crisis measures requiring a new way of planning, coordinating and monitoring gradually became embedded in the system through work plan meetings, status of deliverable and review of work schedule. Thus, in view of a more sustainable and long term work from home policy, LD meetings have been adapted to a new format which include one to one meetings and small group meetings with Ag CLA whether online or in person.

## 4.2 Court Cases

### Intermediate Court of Mauritius

Figure 1 below illustrates the number of prosecution and dismissal of cases for corruption and money laundering (ML) offences for the period under review and that of the previous financial year.

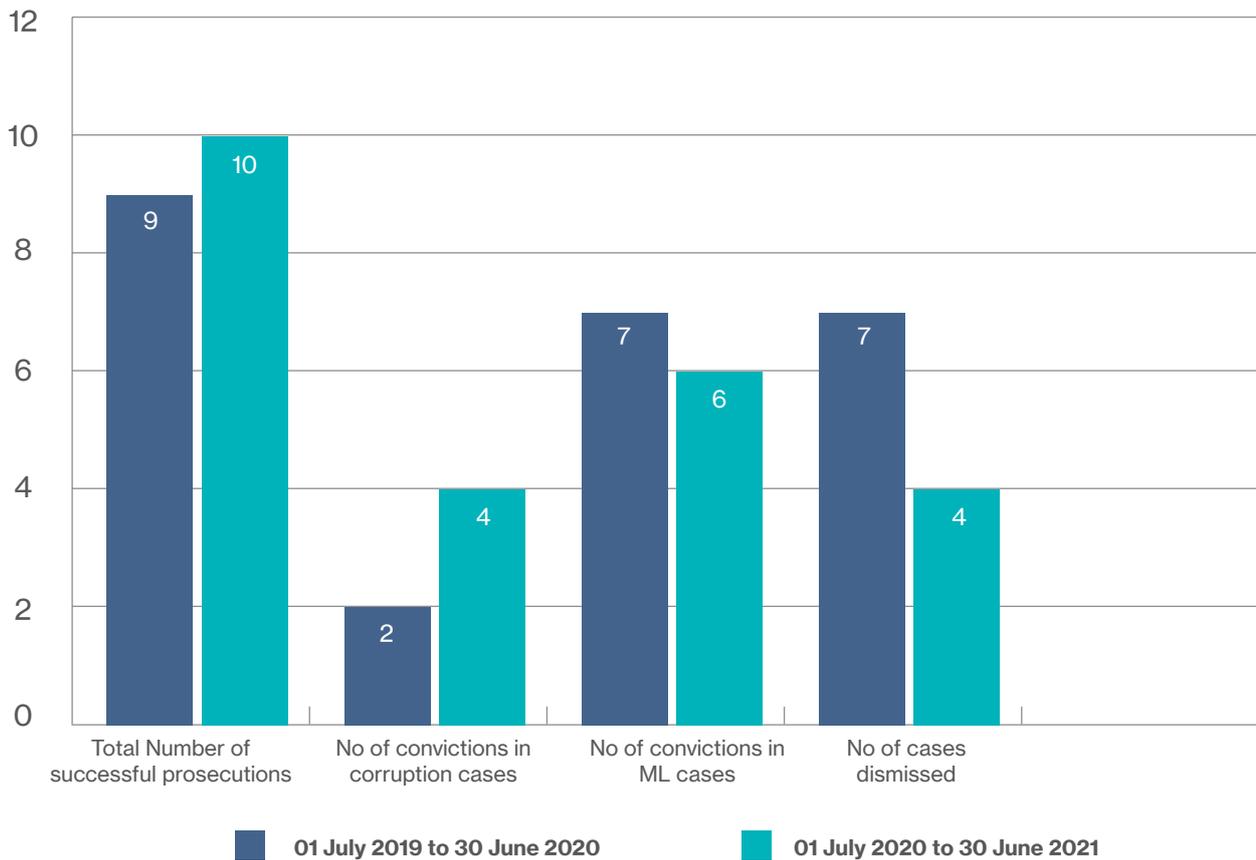


Figure 1

The breakdown of offences for which accused parties have been convicted for the financial year under review, under specific sections of Prevention of Corruption Act 2002 (PoCA) and Financial Intelligence and Anti-Money Laundering Act (FIAMLA), is as follows:

**Corruption and Money Laundering Offences - Successful cases and convictions - 1 July to 30 June 2021**

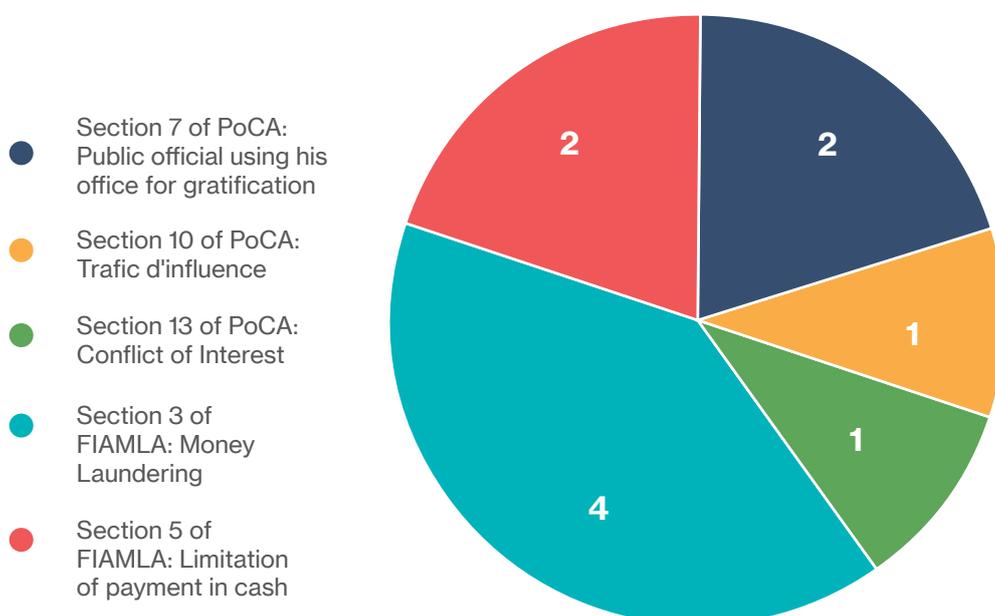


Figure 2

During the period under review, the Court has imposed the following sentences:

(i) Out of the 6 ML cases:

- a total fine of Rs.1, 280, 000 in five (5) ML cases; and
- eighteen (18) months of imprisonment in one ML case;

(ii) Out of the 4 corruption cases:

- Community Service Order of 480 hours in three (3) corruption cases, in lieu and instead of imprisonment of six (6) months, one (1) year and six (6) months respectively; and
- one (1) corruption case having been conditionally discharged.

## Supreme Court of Mauritius

### • Applications made before the Honourable Judge in Chambers

A breakdown of applications made before the Honourable Judge in Chambers, is set out in Figure 3 below:

Types of Applications: 01 July 2020 to 30 June 2021	Number of Applications
Applications for Attachment Orders under the PoCA	39
Applications for Disclosure Orders under The Banking Act	69
Applications for Disclosure Orders under The Bank of Mauritius Act	49
Applications for Telephone Disclosure Orders under ICTA	22
Applications for Renewal of Attachment Orders under the PoCA	421
Applications made by ICAC to revoke/vary Attachment Orders under the PoCA	3
Applications for Production Orders	5
Application to appoint Quantity Surveyors	1
Applications for Search Orders under the PoCA	11

Figure 3

In relation to the above, about 99% of the applications had been granted.

### • Applications resisted before the Supreme Court

The Commission resisted 45 applications before the Supreme Court of Mauritius as indicated in Figure 4 below:

<b>Applications being resisted by the ICAC before the Supreme Court From 01 July 20 to 30 June 2021</b>	<b>Number of Applications</b>	<b>Status of Applications being resisted</b>
<b>Application for Interlocutory Writ of Injunction (Civil Cases)</b>	2	1 successfully resisted and 1 withdrawn
<b>Appeal (Criminal) – (Appellate Jurisdiction)</b>	4	Ongoing
<b>Application by way of motion to stay Disclosure Order</b>	1	Successfully resisted
<b>Application for leave to appeal to Judicial Committee of Privy Council (JCPC)</b>	5	Pending to be heard
<b>Tierce opposition</b>	1	Ongoing
<b>Appeal against decision of the Honourable Judge in Chambers</b>	2	Pending to be heard
<b>Application for stay of decision of the Honourable Judge in Chambers pending appeal</b>	1	Ongoing
<b>Application for leave to apply for Judicial Review</b>	1	Pending Argument
<b>Revocation of Attachment Orders</b>	29	17 disposed, 11 ongoing and 1 judgment reserved

Figure 4

During the period under review, the Commission also entered an application for Review of decision of the Honourable Master & Registrar, which was declined.

### • Applications under the Asset Recovery Act by ICAC Attorneys on behalf of the Financial Intelligence Unit

Following an arrangement between the Commission and the Financial Intelligence Unit (FIU), Attorneys employed by the Commission are assisting the FIU, the Enforcement Authority (EA), to process applications under the Asset Recovery Act pertaining to assets identified in the course of investigations by the Commission. The said collaboration has resulted in the seven (7) applications for Restraining Orders made by ICAC Attorneys to be obtained in a timely manner.

## Judicial Committee of the Privy Council (JCPC)

The Commission is resisting one (1) application for Special Leave to appeal to the JCPC against a conviction.

## 4.3 Engagement of the Legal Division on National and International Levels

The LD provides input on matters of both national and international importance and its officers participate in high level as well as technical meetings and discussions. The engagement of the LD has successfully driven amendments to existing laws such as the PoCA, The Mauritius Revenue Authority Act and the Courts Act, with a view to strengthen the AML/CFT framework

### National Level

#### i) Amendments to POCA

During the period under review, the POCA was amended as follows:

- A penalty section was enacted as per Section 17A to cater for offences committed by legal person. The term “legal persons” would apply to “any entity, other than a natural person” and would include “a company, a foundation, an association, a limited liability partnership or such other entity as may be prescribed”.
- For Commission to notify the Mauritius Revenue Authority of the outcome of any referral made by latter.

#### ii) Amendments to the Mauritius Revenue Authority Act

The Mauritius Revenue Authority Act was also amended during the period under review to cater for the stay of any assessment or claim where it is suspected that a money laundering offence may have been committed and the matter has been referred to the Commission for investigation.

#### iii) Financial Crime Court

The Courts Act has also been amended to, inter alia, provide for –

- the setting up, within the Supreme Court, of a Financial Crimes Division and a Land Division;
- the setting up, within the Intermediate Court, of a Financial Crimes Division; and
- enabling the Chief Justice to set up, within the Supreme Court and the Intermediate Court, such other divisions as he thinks fit for the despatch of civil business and criminal business.

Since the operationalization of the Financial Crimes Division (FCD) at the level of the Intermediate Court (IC) in November 2021, 107 cases of the Commission have been transferred from the IC (Criminal Jurisdiction) to the FCD and 10 additional cases have been lodged by the Commission at the FCD as at

the period under review. Since the operationalization of the FCD, 3 cases of the Commission have been disposed of and 3 convictions have been obtained, as at the period under review.

#### **iv) Financial Action Task Force Action Plan**

In June 2021, the Financial Action Task Force (FATF) determined that Mauritius has substantially completed its Action Plan and the FATF agreed to an on-site visit based on the progress made. This is a determining step towards exiting the FATF List of “Jurisdictions Under Increased Monitoring”.

As a Law Enforcement Agency, the Commission is co-chair and member of the Immediate Outcome 7 (IO.7) Sub Committee which addressed the following 2 action items under the FATF Action Plan:

1. Provide training for law enforcement authorities to ensure that they have the capability to conduct money laundering investigations, including parallel financial investigations and complex cases involving conduct carried out abroad with the foreign proceeds laundered in Mauritius and vice versa.
2. Demonstrate, through case studies and statistics, that authorities are pursuing money laundering investigations and prosecutions, including through parallel financial investigations, for predicate offenses in line with the risk identified in the NRA (such as drug trafficking, tax crime, corruption, larceny).

In this regard, officers of the LD provided input on progress reports as well as attended the face to face meetings with the Joint Group of the FATF.

#### **v) AML/CFT Coordination Task Force**

The Commission co-chaired with the ODPP a committee to set up an AML/CFT Coordination Task Force (A.C.T). The Commission, which was also represented by officers of the LD, contributed in developing a protocol and the terms of reference. The aim was to ensure the viability of this coordinating mechanism in complex cases, to be chaired by the ODPP. In this regard, it was essential to safeguard the operational independence of investigatory bodies, and to specify the role of the ODPP as a coordinator, within the existing framework of constitutional and statutory law. Several meetings have been held since its setting up and the A.C.T has assisted in the coordination between law enforcement agencies and competent authorities in the investigation of complex AML/CFT cases.

#### **vi) Memorandum of Understanding with the Mauritius Revenue Authority (MRA)**

Following amendments brought by The Anti-Money Laundering and Combatting the Financing of Terrorism (Miscellaneous Provisions) Act 2020 in June, officers of the LD participated in the drafting of an MOU with the MRA, which was signed on 4th May 2021. The MoU seeks to enhance the collaboration between the MRA and the Commission at all levels.

## International Level

### Eastern and Southern Africa Anti-Money Laundering Group [ESAAMLG]

Two officers of the LD attended the “Task Force of the Senior Officials Meeting” which was held virtually from the 20<sup>th</sup> to the 30<sup>th</sup> of April 2021. They acted as:

1. Reviewer of Group C;
2. Assessor for Mutual Evaluation of Republic of Tanzania; and
3. Members of the delegation for Mauritius.

## 4.4 Trainings, Assistance and Developments

Throughout the period under review, officers of the LD have been attending workshops, conferences, on both domestic and foreign platforms, in the fight against corruption and/or money laundering, as detailed out below in Figure 5 below.

SN	Trainings attended	Organised by	Date and Location
1	Training on AML/CFT	ICAC	July 2020, ICAC Headquarters
2	Virtual Asset Recovery Specialty Course	OECD Africa Academy for Tax and Financial Crime Investigation	July 2020, Virtual Training
3	Webinar: Covid 19 and the Changing Money Laundering and Terrorist Financing Risk Landscape. The Impact of Covid 19 on the detection of Money Laundering and terrorist financing	Ministry of Financial Services and Good Governance	July 2020, Virtual Training
4	Training Course on Anti-Money Laundering and Combating Financing of Terrorism (AML/CFT).	Civil Service College	August 2020, at the Civil Service College, Port Louis
5	Investigating & Prosecuting Complex Money Laundering Cases including those related to tax crimes and foreign predicate offence	ICAC	August 2020, Virtual Training
6	Training on Tax Evasion and Money Laundering	The Office of the Director of Public Prosecutions	August 2020 at Customs House, Port Louis
7	Training on Money Laundering Investigations by Optima	Ministry of Financial Services and Good Governance	August 2020 at Sugar Beach Hotel, Flic en Flac

8	Training on Crypto Currency	United Nations Office on Drugs and Crime	October 2020, Virtual Training
9	ODPP Conference on Anti-Money Laundering/ Combatting of Terrorism Financing and Environmental and Maritime Crimes	The Office of the Director of Public Prosecutions in collaboration with the Organisation Internationale de la Francophonie	December 2020 at La Pirogue Hotel, Flic en Flac
10	United Nations (Financial Prohibitions, Travel Ban and Arms Embargo) Sanctions Act 2019	National Sanctions Secretariat (NSSec)	January 2021, Virtual Training
11	Workshop on Public Procurement Laws and Policies	Economic Development Board	February 2021, at Le Meridien Hotel
12	Validation Meeting For The Drafting Of Standardized Regional Anti-Corruption Curriculum	Southern African Development Community	March 2021, Virtual Training
13	Webinar : ARINSA online course in Money Laundering	ARINSA	March 2021, Virtual Training
14	Commonwealth Africa Anti-Corruption Centre (CAACC) Virtual Training Programme on Blockchain Technologies	Commonwealth Africa Anti-Corruption Centre	March 2021, Virtual Training
15	Virtual Asset Recovery And Money Laundering Course	International Law Enforcement Academy in Gaborone, Botswana	April 2021, Virtual Training

Figure 5

## 4.5 Paving the Way Forward

### i. Prosecution Led Investigation

The Mutual Evaluation Report of Mauritius (MER) which was published in July 2018 concluded that none of the LEAs with investigative powers had a prosecution-led investigation approach to ML and predicate offences. There was no prosecutor assigned to the investigators to assist in evidence-gathering throughout the life-span of a case.

A prosecution-led investigation approach to ML and predicate offences will result in cases being dealt with more effectively, and within a timely manner. Presently, officers of the LD tender legal advice to the Investigation Division as and when required during the course of an investigation.

In certain complex investigation cases, LD officers have been assigned to be involved in the investigation at an early stage such that they can guide the strategy and tactics of investigators in view to ensuring the collection of admissible and relevant evidence for Court purposes

ii. In order to render the prosecution led investigation system more effective, the LD is considering to extend the abovementioned best practices to all investigations carried out by the Commission. In this context, the system in place for barristers of the LD to carry out their tasks will be reviewed in order to provide for all the safeguards necessary for successful prosecution led investigations which would not give rise to any challenge in court. This review will be undertaken in a methodical manner whereby a team of barristers of the LD will be selected on a rotational basis for prosecution led investigation whilst a second team will only conduct prosecution. Prevention of disposal and realization of assets.

The LD strongly believes that there is a need for amendments to be brought to the PoCA with a view to enhance effectiveness in the fight against ML by preventing dissipation of assets suspected to be proceeds of criminal activity and realization of assets attached or seized. This is in line with the international standards of the FATF which seek to prevent criminals from enjoying their illicit gains.

Accordingly, it has been considered to:

- to extend the validity of Attachment Orders in order to cater for complex ML investigation, so as not to overburden the Court with repeated applications for renewal; and
- to enable the Commission to realize assets which have been attached or seized by it in the course of an investigation with the view to preserve the value of those properties and minimise depreciation.

### **iii. Strengthening Knowledge & Skills**

With a view to keep the different Divisions of the Commission up to date with legislative amendments and best practices identified from past experience, the LD intends to strengthen collaboration with the other Division by identifying key topics for in-house working sessions. This will enable the identification of challenges and to address them by sharing of expertise, knowledge and skills.

### **iv. Work from Home**

With the Covid-19 pandemic restrictions, staff has adapted to the work from home policy in a fluid manner without any disruption in the activities and the performance of the LD. In line with the Commission's objective of instilling a proper work-life balance and the ongoing pandemic, the LD is considering the experience gathered during the lockdown period with a view for implementation of a work from home programme on a long term basis such that the system can be sustained in the long run, without adverse impact in terms of achievements, monitoring, coordination and team spirit.

### **v. Staff Retention**

With the turnover of staff during the period under review, the LD considers that retention of staff is key to the proper functioning and development of the Division. Career prospects, positive work environment,

personal growth and development with work-life balance are important factors in order to keep staff turnover rate to a minimum. In addition, the training and development programme is continuously reviewed to allow staff to have up to date and relevant information pertaining to the field of practice.

## Chapter 5

# Corporate Services Division

Human Resource Section 55

5.0 Introduction 55

5.1 Working conditions 55

5.2 Staffing 55

5.3 Recruitment 57

5.4 Training and Capacity Building 58

5.5 Occupational Health and Safety 60

5.6 Covid 19 Pandemic 60

5.7 Procurement Section 61

5.8 Challenges 61



## Human Resource Section

### 5.0 Introduction

This year, the global pandemic has obviously led to the emergence of a complex and challenging environment for human resource management. Based on the fact that the employees' well-being and safety is of crucial importance and of the highest priority, the Commission needed to find ingenious solutions to ensure continuity in the organisation's activities to deliver its mandate, with minimal disruption, while helping the employees to cope with the challenges of this unprecedented situation. This represented a real challenge for HR.

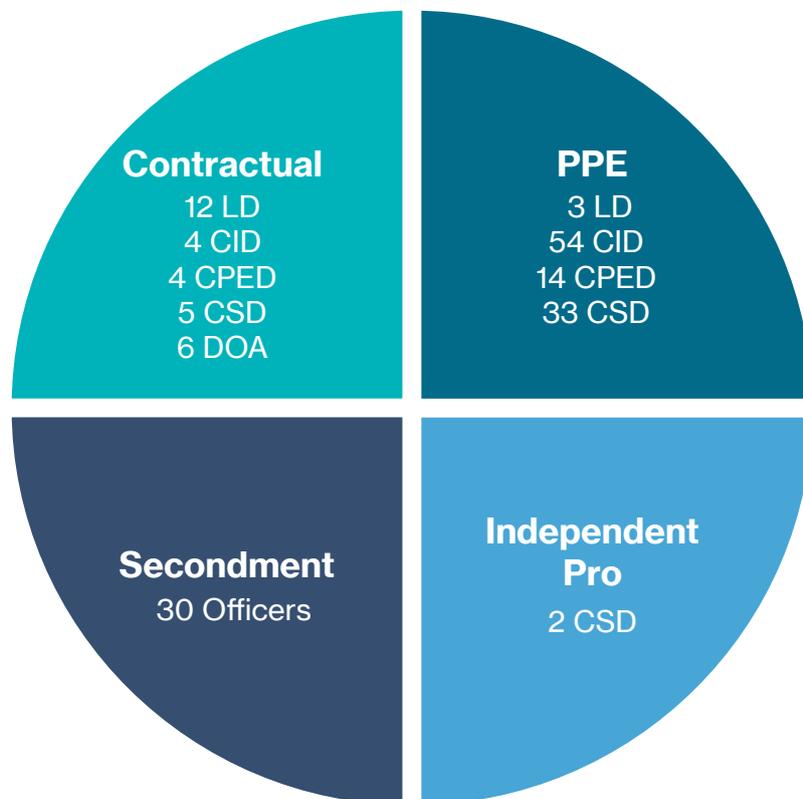
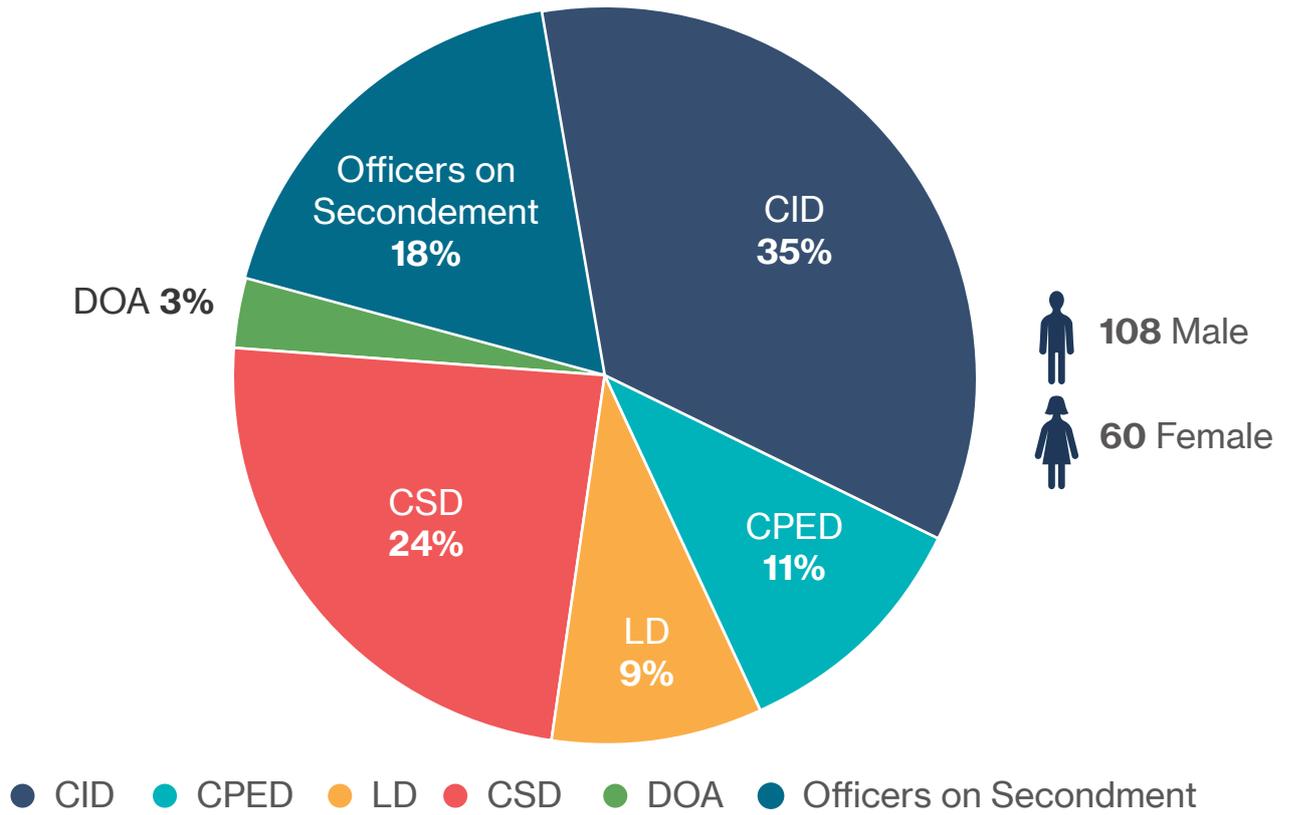
### 5.1 Working conditions

The COVID-19 crisis has altered some working conditions at the Commission. Indeed, to ensure the business continuity, we have moved to remote working for 80% of the staff during the confinement and curfew periods. However 20% of the staff mainly the support staff of the Corporate Services could not work remotely, in view of the nature of their duties. Hence on the lifting of the confinement and curfew, this category of staff was the first required to be physically present, in the office, while respecting the measures of physical distancing and wearing protection masks.

### 5.2 Staffing

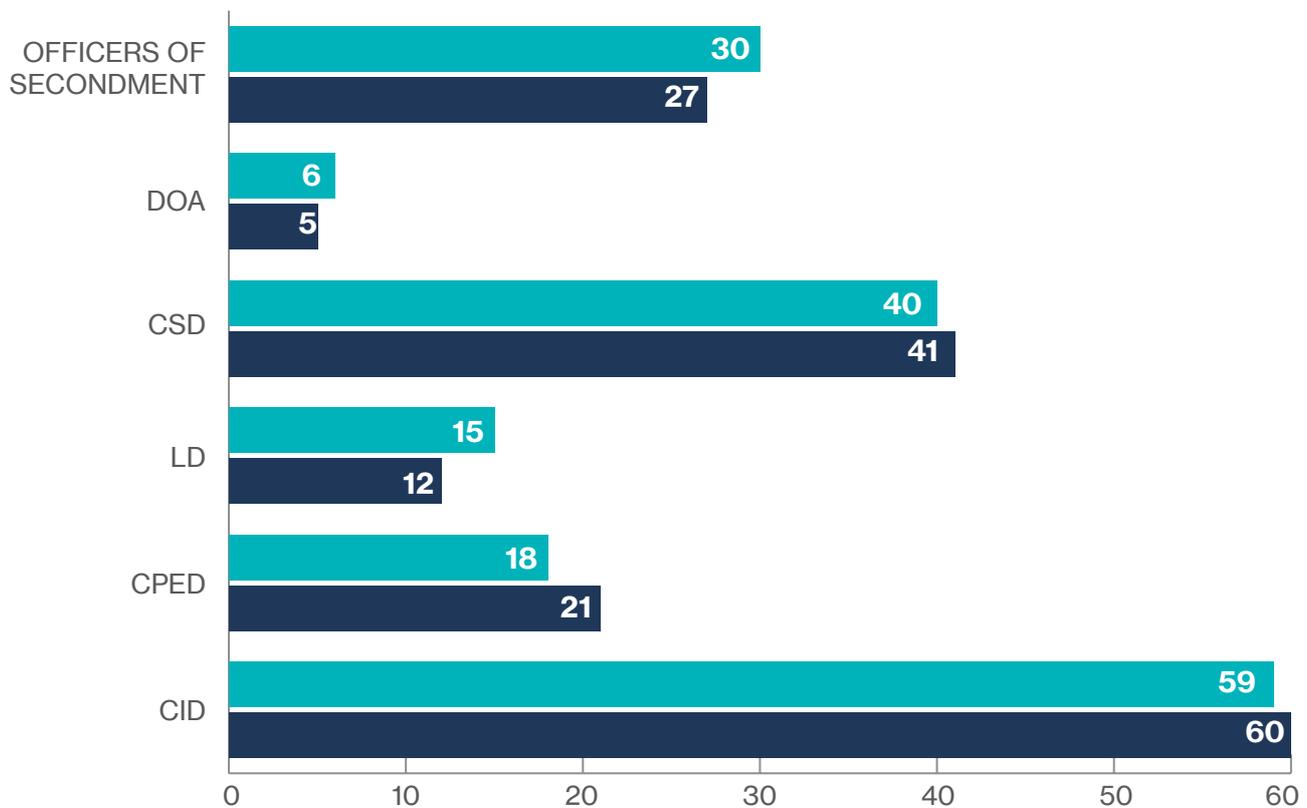
A few recruitment and selection exercises have been delayed due to COVID-19

As at 30 June 2021, the total staffing at the ICAC stood at 168, with a mix of contractual and permanent staff. By the end of the period under review, there were 31 officers on contract, 104 on the Permanent and Pensionable Establishment (PPE), 2 Independent Professionals; and 30 seconded officers from the Police Force.



The movement of employees for the period 2020 and 2021 is provided below:

### Movement of Employees 2020/2021



	CID	CPED	LD	CSD	DOA	OFFICERS OF SECONDEMENT
■ JUNE 2021	59	18	15	40	6	30
■ JUNE 2020	60	21	12	41	5	27

■ JUNE 2021

■ JUNE 2020

## 5.3 Recruitment

For the period under review, the following recruitments were carried out to reinforce the Corruption Investigations Division, the IT and Finance section of the Corporate Services Division, the Legal Division and the DOA Unit. Following the Declaration of Assets Act 2018 which came into force on 01 June 2019 the Independent Commission Against Corruption became custodian of the declarations and has as objective to monitor the assets and liabilities of any declarant. In view of the additional responsibilities entrusted to the Commission and to cope with heavy workload, the Commission recruited staff to fill the vacancies to setup the DOA Unit.

## 5.4 Training and Capacity Building

Effectiveness in the fight against corruption would not be possible without a solid, capable, versatile and professional staff base. In spite of the COVID-19 pandemic where face to face training presented a challenge, the ICAC has continued to strengthen its human resource capabilities.

With the strong belief that its human resources are the key to success, the Commission has invested in intensive training courses for its staff, particularly in topics of anti-money laundering and anti-corruption and other issues related to its work. Moreover, the ICAC has always been very open to regional and international cooperation. In fact cooperation with a number of countries, international organisations and associations has led to sharing of experience and knowledge, and developing /building capacity. Along with the need to hire, develop, and retain talented people, the organisation is conscious that it must manage talent as a critical resource to achieve the best possible results. With the COVID-19 pandemic the organization has encouraged on-line participation for many courses.

Accordingly, members of staff are provided with appropriate capacity building opportunities, 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

During the period under review, ICAC provided capacity building opportunities for 268 officers through 42 training programmes to upgrade their aptitudes to work smart and in a professional manner. Thus, the ICAC has embraced a multi-fold approach for the conduct of its training programmes namely:

### In House

- (i) Internal Resource persons
- (ii) External Resource persons
- (iii) Webinars
- (iv) On-line Simulation Course

### Local

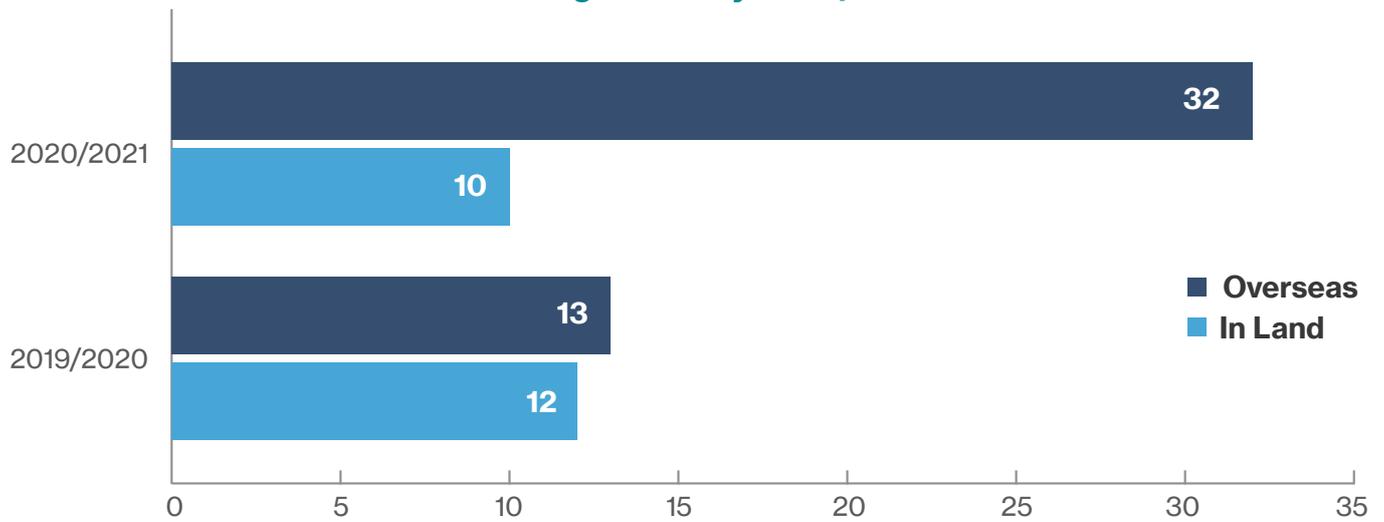
External Training Organisations

### Overseas

Workshops / Conferences / Training Programs / Exchange Programmes /Symposia

## Summary of Training Sessions over 2020-2021:

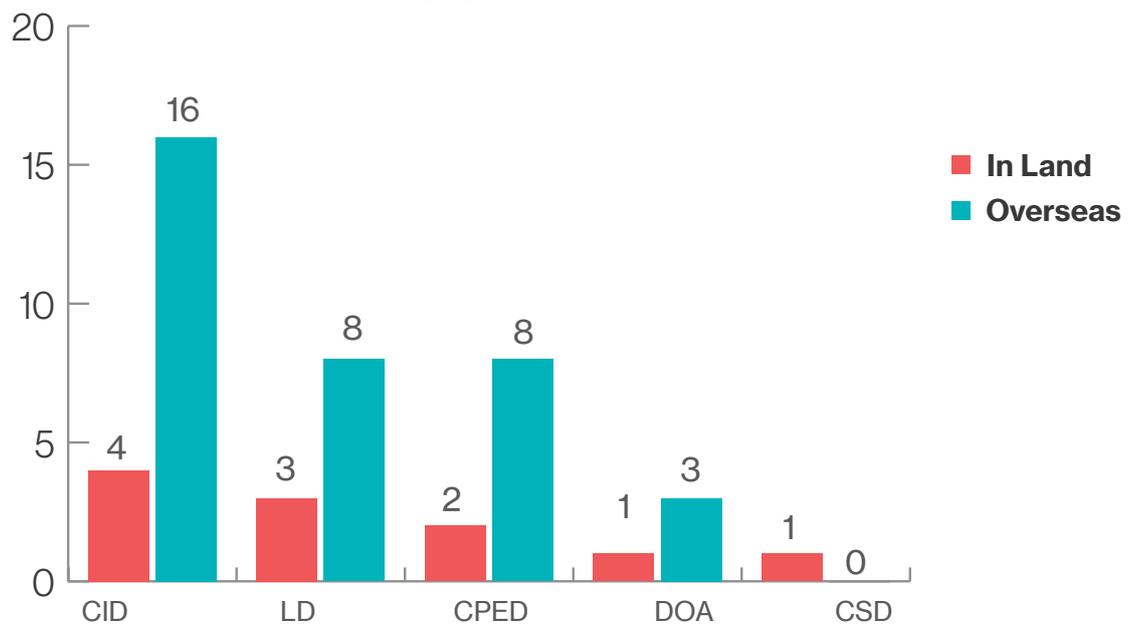
### Training Summary 2020/2021



	2019/2020	2020/2021
Overseas	13	32
In Land	12	10

## % Training attended per the divisions are as follows:

### Training by Division



	CID	LD	CPED	DOA	CSD
In Land	4	3	2	1	1
Overseas	16	8	8	3	0

## 5.5 Occupational Health and Safety

Occupation Safety and health (OSH), including compliance with the OSH requirements pursuant to the Occupational Safety and Health Act (OSHA) 2005 and other related enactments are the responsibilities and duty of the ICAC. The ICAC shows strong leadership and commitment to occupational health and safety activities in the organisation and it recognizes that it has a legal and moral responsibility to ensure: (i) as far as it is reasonably practicable, safety, good health and welfare at work, (ii) that all reasonable precautions are taken to provide and maintain working conditions compliant with legal requirements; and (iii) mitigation of all risks of accidents and ill hazards in the work place. Committed to providing a safe and healthy environment for all our employees, the Commission is working of a revised Safety and Health Policy, which will lay emphasis on the environmental challenges.

## 5.6 Covid 19 Pandemic

In 2020 and 2021 we have been faced with the unprecedented impact of the COVID-19 pandemic which has had a significant impact on the overall functioning of the organisation. This has created two main challenges in the workplace: how to control the spread of the virus and to protect employees from contagion and how to continue working whilst respecting the sanitary preventive measures implemented in the workplace. The Commission adopted its own Covid-19 Protocol in compliance with the guidelines provided by the WHO, as well as those of the government through the Ministry of Health & Wellness. The Commission encouraged all staff to vaccinate against the Covid 19. In all, this situation generated a new workplace environment which represents a significant source of stress for employees and a significant challenge for management

With the well-being of our stakeholders (staff and people attending the Commission's premises) being our topmost priority, strict sanitary and hygiene protocols were adopted to ensure a safe environment at the on the ICAC premises. Internally, employees have being widely sensitized, through clear guidelines and instructions in relation to the resumption of work, and on the need to take strict sanitary measures; they have been equipped with protective items such as masks, sanitizers and so on. Social distancing markings were drawn at conspicuous places prone to gatherings such as: the entrance, the lifts and cafeteria. The fingerprint biometric attendance system has been replaced by Access cards; and staff as well as visitors are screened for their body temperatures with a non-contact thermometer before entering the building.

### **Confinement and Curfew period.**

Notwithstanding the wide-ranging measures taken by the Government, the ICAC had to review its mode of operation to ensure an optimum continuity of work. As such, the work from home programme implemented in 2020 was revamped to ensure continuity of work during the second confinement period in March 2021.

Once the availability of access permit and in view of the nature of work of the ICAC necessary work access permits from the Commissioner of Police were obtained. Officers were equipped with the necessary sanitary gears and they observed the social distancing rule while discharging their professional

responsibilities.

Once the vaccination programme was launched by the government the ICAC ensured that within a month more than 75% of its staff got vaccinated. As at date we have 95% of staff vaccinated. Close monitoring is being done with Officers and their members of family who are being affected by the Covid-19, in line with the protocols in place by the Ministry of Health.

## 5.7 Procurement Section

The role of Procurement Section is to act as a support unit to all other divisions of ICAC while procuring goods, services and works required for the smooth operation of its activities. Despite ICAC is classified as an exempt organization as per the Public Procurement Act 2006, yet it has to conduct the procurement activities based on the core principles of fairness, transparency and equity and that goods, services and works are procured from competent and reliable suppliers / contractors in line with the needs of the ICAC at best value for money and in compliance with the ICAC Procurement Manual.

The Procurement Section conduct procurement exercise by means of Direct Procurement, Restricted Bidding, Request for Sealed Quotations, Open Advertised Bidding and Request for Proposals.

The improvement of the ICAC procurement system has been accelerated through computerization of the procurement process. The benefits of computerization system are recognized for fostering quick decision making, increasing productivity, visibility and control, analysis of complexity of data.

The transformation effects of the ICAC procurement function going digital will amongst others, have the following advantages;

- i) Reinforce efficiency, integrity and transparency as ingredients of ICAC procurement good governance;
- ii) Change in work method, reduction in management and administrative time;
- iii) Reduction in procurement lead time, increased participation of bidders, with an improved quality of bidding documents and drastic reduction of non-compliant bids and
- iv) Deter corrupt practices, as suppliers / officials interface will be minimized.

## 5.8 Challenges

The CSD has the prime responsibility of managing the Commission's administration and human and financial resources in a manner that ensures appropriate operational Divisions are adequately serviced. As such, it plays an instrumental role for all Divisions and the Commission in the performance of their respective duties.

The security of the ICAC premises is also a matter of prime concern and every endeavour is being made to reinforce security particularly in the context of strategy focusing on money laundering and seizure of assets.

The resurgence of the Covid-19 pandemic coupled with the delta variant has put more pressure and challenges on the sanitary protocols to be observed to contain the spread of the virus at the workplace. Management and staff have been sensitized on the need to increase vigilance in view of the growing number of positive cases of Covid-19 that are being detected across the island and to ensure strict adherence to precautionary measures to be taken and maintained so that all staff stay safe from potential risks of infections.

In the light of the present sanitary context and the two previous successful experiences, the Commission is studying the possibility of adopting the Work From Home project on a permanent basis in line with government decision to help contain the spread of the virus. It is believed that the Work from Home scheme will aim to support the Commission's mandate by laying the foundation for an enhanced productivity by not only strengthening its operations of today but also building resilience for tomorrow.

Some of the challenges that the CSD continues to face include the different work-related issues associated with transitioning into a new work environment and culture. These include managing the WFH project on a permanent basis especially the need to ensure effective performance monitoring on deliverables; the technological support system which has to be continuously enhanced focusing on systems and personnel; budgetary re-adjustments in this new context; ensuring a more effective implementation of the PMS; amongst a few.

## Chapter 6

# Information Technology

Digital Transformation	64
6.1 Ongoing projects	64
6.2 Completed Projects	64
6.3 Projects in Progress	65
6.4 Forthcoming Projects	66



# Digital Transformation

## 6.1 Ongoing projects

### Digital Transformation

#### Digitalisation

The Commission has been continuously enhancing its operation through the use of information technology along its Digitalization Strategy, based on the following objectives:

- A.** Streamlining existing e-processes and processes for greater efficiency through optimum use of Information Technology;
- B.** Reducing reliance of critical IT functions on external service providers;
- C.** Becoming the central point for handling all IT operations and IT business continuity management;
- D.** Securing the Commission's information and information assets by identifying, assessing and managing risks to information

## 6.2 Completed Projects

In line with these objectives, a number of IT projects have been deployed and operationalized, namely:

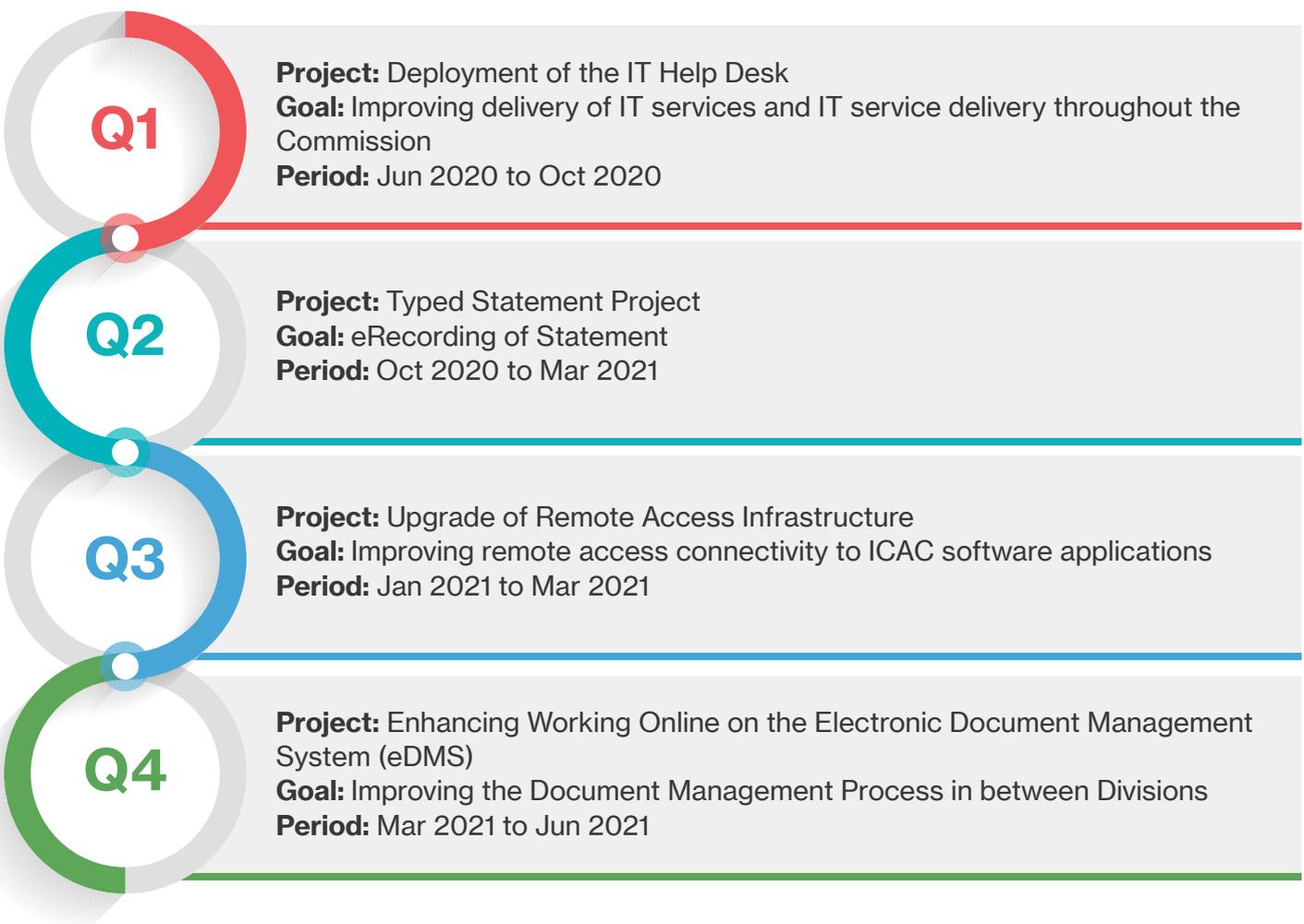
- a) A Case Management System (CMS), goCASE, which acts a central repository for all electronic cases files. The system comprises of a number of different features such as workflows, document management, reporting, link and visual analysis which enhances case related operations;
- b) The Typed Statement Project, a platform for the recording of statements in typed digital format, through a secure and dedicated system;
- c) An eDocument Management System (eDMS), an online environment for the circulation of electronic documents among Divisions and the different functions of the Commission; for seamless online collaboration and their electronic document circulation;
- d) The Enterprise Resource Planning (ERP) of the Corporate Services Division (CSD) which comprise of the finance, human resource, procurement and support services functions through an online platform that provides a bundle of corporate services to all officers;
- e) An ePerformance Management System providing an online system for the entire cycle of the performance management exercise.
- f) An IT Helpdesk for improving IT services delivery to the officers;
- g) An Information Security Management System, which ensures that IT security incidents and controls are properly investigated, acted upon and that the IT security posture of the Commission is being

continuously assessed against new IT security threats;

h) The ongoing process of enhancing systems for working online (the customisations of CMS, MFiles and ERP) so as to improve online collaboration;

i) The strengthening of the IT section competencies through the recruitment of IT professionals in the specialized fields of application development, IT Security and IT operations.

During the reporting period, several high-impact IT Projects were undertaken to enhance working online and improving working remotely on ICAC software applications



## 6.3 Projects in Progress

In the pipeline, a number of projects are expected to be delivered by end 2022, namely:

a. Complaints Recording Portal which will be improving the online process for reporting a complaint and is expected to be more user friendly with new features which will facilitate the online reporting. The new platform will also be accessible through a mobile version. A number of key milestones have already reached during the past period.

b. Development of Declaration of Asset (DoA) Web Portal digitalizing all the processes of the DoA through the development of a customized software application. The initial phases of the project have

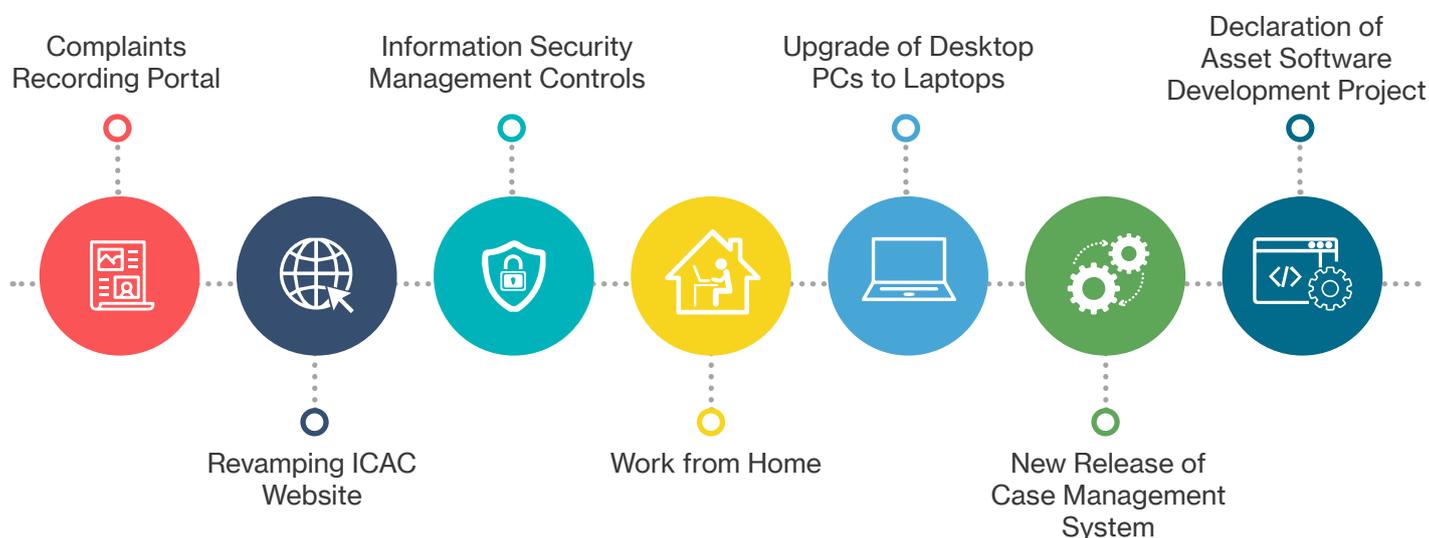
been completed.

c. Upgrading of the remote access system for allowing a maximum number of officers to Work From Home with the upgrade of the telecommunication links, software licenses and procurement of additional laptops;

d. Revamping of ICAC Website; and

e. The ongoing process of strengthening IT Security Controls on the Commission's IT systems.

More so with the forthcoming implementation of the "Work from Home" project by the end of 2021, working-online system will be fully transposed from office to home and back on a permanent basis. The approach have been re-worked from past experience gathered during previous lockdowns.



On another note, with the challenges of digitalization that range from the re-engineering of the existing non-online processes to achieving the right mix of IT security controls over usability; and deployment of existing IT projects and forthcoming ones; coupled with the increasing reliance on Information Technology for the oCoperations of the Commission whilst reducing reliance on external service providers, the need for setting a full-fledged IT division and its corresponding establishment is being re-assessed.

## 6.4 Forthcoming Projects

As the Work from Home is expected to become a new normal, some further projects are planned along these lines, with more focus on IT security, the creation of a mobile workforce, and improvement on IT service delivery such as:

- (i). The replacement of desktop computers to laptops;
- (ii). The revamping of the email system for improved online collaboration;
- (iii). The deployment of a system for advanced monitoring of IT security control;

(iv). An e-Recruitment platform;

(v). The release on new improvements for enhancing system interoperability between internal systems and third parties; and

(vi). The consolidation of the existing IT server infrastructure to support the increasing working-online workloads;

## Chapter 7

# Declaration of Assets (DOA)

- 7.0 The Declaration of Assets Act & Regulations 69
- 7.1 Staffing of the Unit 70
- 7.2 Key Operations of the DoA Unit 70
- 7.3 Receipt and Processing of DoA Forms 71
- 7.4 Fresh Declaration 72
- 7.5 Disclosure of Declarations 72
- 7.6 Penalty for Late Submission of Declaration 73
- 7.7 Verification and Monitoring process 74
- 7.8 Collaboration with National and International stakeholders 76
- 7.9 Challenges 78
- 7.10 Experience Gained 79
- 7.11 Way Forward 79



## 7.0 The Declaration of Assets Act & Regulations

Throughout the years, the Declaration of Assets mechanism has witnessed considerable changes. In line with the multidisciplinary approach to combat financial crime, including corruption, money laundering and illicit enrichment, the obligation created by the Declaration of Assets (DoA) Act 2018 not only promotes good governance, transparency and accountability but also fosters a culture of integrity amongst public officials.

This Act has brought a radical overhaul to the assets declaration regime in Mauritius and constitutes an important tool in our fight against corruption.



Subsequent to the coming into force of the Declaration of Assets (Amendment) Act 2019, several regulations were made to provide for specific directives in the application of the Act.

Following the emergence of the COVID-19 pandemic, a Regulation was made to cater for the uncertainties which arose during the Covid-19 period pertaining to certain obligations under the DoA Act.

As such, the Declaration of Assets (Extension of Time During COVID-19 Period) Regulations 2020 was made by the Prime Minister on 24 July 2020.

It provided declarants with:

- (1) an extension of time to submit Declaration of Assets Forms;
- (2) waiver of penalty for specific periods; and
- (3) an extension of time to apply to the Supreme Court for a Judicial Review.

## Impact of the COVID-19 on the operations of the Unit

The global Covid-19 pandemic has led to a readjustment of the operations of the DoA Unit. With the experience gathered during the first national lock-down period, the unit was better prepared to face the challenges following the resurgence of the pandemic in March 2021. The following measures were adopted to minimize disruptions in its day to day operations:

- a) Work from home system was adopted.
- b) Declarants were encouraged to submit a duly filled scan copy of their Declaration of Assets forms and other documents by email. The originals were to be subsequently submitted to the ICAC.
- c) Queries from stakeholders (declarants and institutions) were attended to via electronic means.

The measures adopted were geared towards limiting interaction with the public to curb the proliferation of the virus, whilst at the same time maintaining the continuity of operations.

## 7.1 Staffing of the Unit

The Declaration of Assets Unit was created to implement the provisions of the DoA Act 2018. The DoA Unit is headed by an Officer-in-Charge from ICAC. Following the recruitment exercise, the Unit is manned by the following staff:

- 3 Senior Officers -DoA; and
- 3 Officers – DoA.

## 7.2 Key Operations of the DoA Unit

By virtue of sections 7, 8, 9, 10 and 11 of the DoA Act 2018, as amended, the ICAC has been mandated with the additional powers, functions and responsibilities, to, amongst others:



## 7.3 Receipt and Processing of DoA Forms

The DoA unit has as at 30 June 2021 received and processed **2983** Declaration of Assets Forms.

Persons as enumerated under section 3 of the Act have an obligation pursuant to section 4 of the Act to submit their declaration of assets forms on the prescribed form and within the prescribed delay of 30 days, as from the date of appointment/ election and/or vacation of office/ seat, as the case may be.

The diagram below depicts the number and different categories of declarants under section 3 of the Act as at 30 June 2021.

<b>140</b> 	<b>Section 3(1) (a)</b> Every member of the National Assembly, including the Speaker, and every Minister
<b>18</b> 	<b>Section 3(1) (b)</b> Every members of the Rodrigues Regional Assembly, including the Chairperson and every Commissioner
<b>297</b> 	<b>Section 3(1) (c)</b> Every Councillor of a Municipal City Council, Municipal Town Council or District Council
<b>24</b> 	<b>Section 3(1) (d)</b> Every Lord Mayor, Deputy Lord Mayor, Mayor, Deputy Mayor, Chairperson and Vice Chairperson of a Municipal City Council, Municipal Town Council or District Council
<b>772</b> 	<b>Section 3(1) (e)</b> Every Senior Public Officer
<b>27</b> 	<b>Section 3(1) (f)</b> Every Chief Executive of a Municipal City Council, Municipal Town Council or District Council, and every officer of such Councils drawing salary in a scale the initial point of which is equivalent to the initial point of the salary scale of the DPS and above*
<b>1025</b> 	<b>Section 3(1) (g)</b> Every Chairperson and Chief Executive Officer of State-owned enterprises and statutory bodies, and every officer of such enterprises and statutory bodies drawing salary in a scale the initial point of which is equivalent to the initial point of the salary scale of the DPS and above*
<b>27</b> 	<b>Section 3(1) (h)</b> Every adviser and officer employed on a contractual basis in Ministries, drawing salary in a scale the initial point of which is equivalent to the initial point of the salary scale of the DPS and above*

\* The benchmark salary of Deputy Permanent Secretary shall be the starting salary of the scale provided in the latest report of the Pay Research Bureau.

## 7.4 Fresh Declaration

Section 6 of the Act provides for two different types of fresh declaration to be made, in writing, by declarants.

(a) Declarants referred to in section **3(1)(a), (b), (c), (d), (g), (h) and (i)** are required to inform the Commission, in writing, within a period of 30 days, where he acquires or disposes of the following assets:

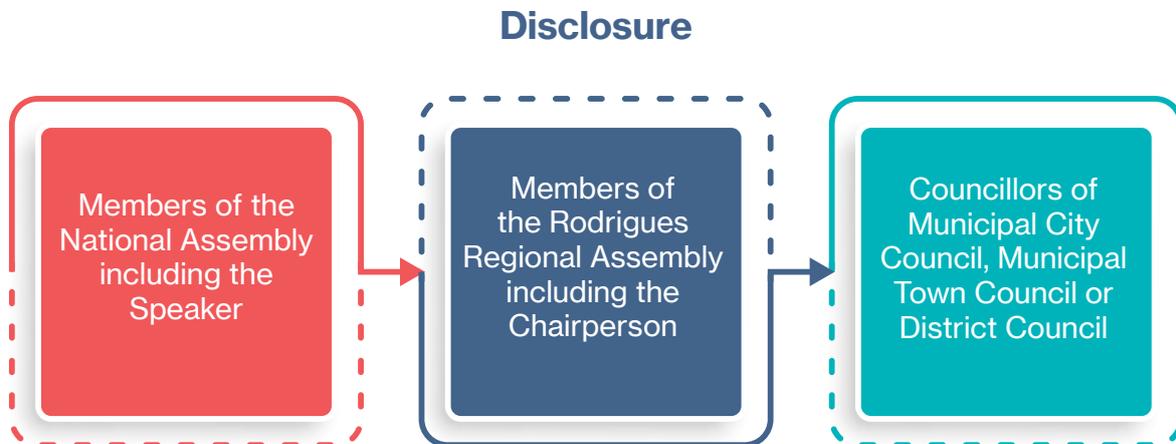
- (i) any freehold or leasehold immovable property in Mauritius or abroad; and
- (ii) a motor vehicle, a boat, a ship or an aircraft.

(b) Declarants referred to in section **3(1)(e) and (f)**, on the other hand, are required to make a fresh declaration with the ICAC as follows:

- (i) At every interval of 5 years following the date of the first declaration; and
- (ii) Within a period of 30 days after leaving office.

## 7.5 Disclosure of Declarations

Pursuant to section 7(1) of the DoA Act, as amended, the ICAC is mandated to disclose to the public the declarations made by the categories of declarants as illustrated below:

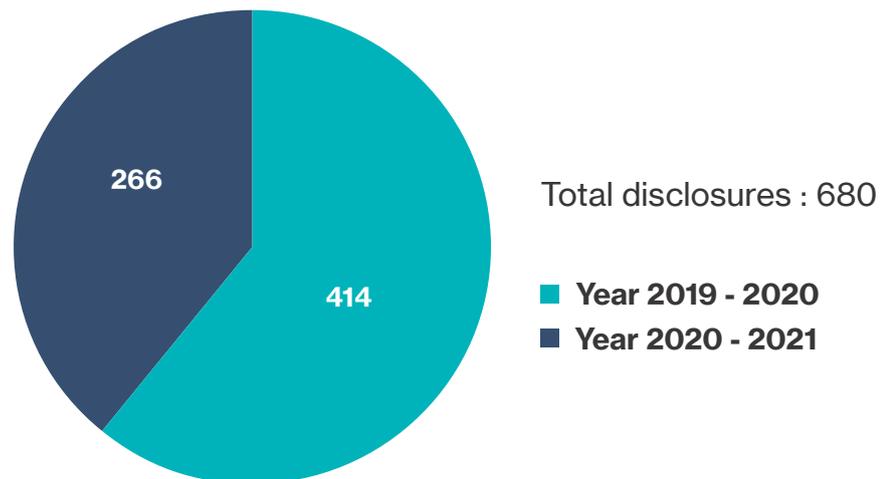


Since the commencement of the DoA Act, the ICAC has disclosed a total number of **680 declarations** on its website.

For the period starting from 01 July 2020 to 30 June 2021, the Commission has disclosed **266 declarations**.

These disclosures relate mainly to the declarations made by the incoming and outgoing District Councillors following the Village Council General Election held in November 2020. Subsequently, special meetings of 130 Village Councils under the jurisdiction of the 7 District Councils were held to elect the representatives of the District Councils.

## Number of Disclosures



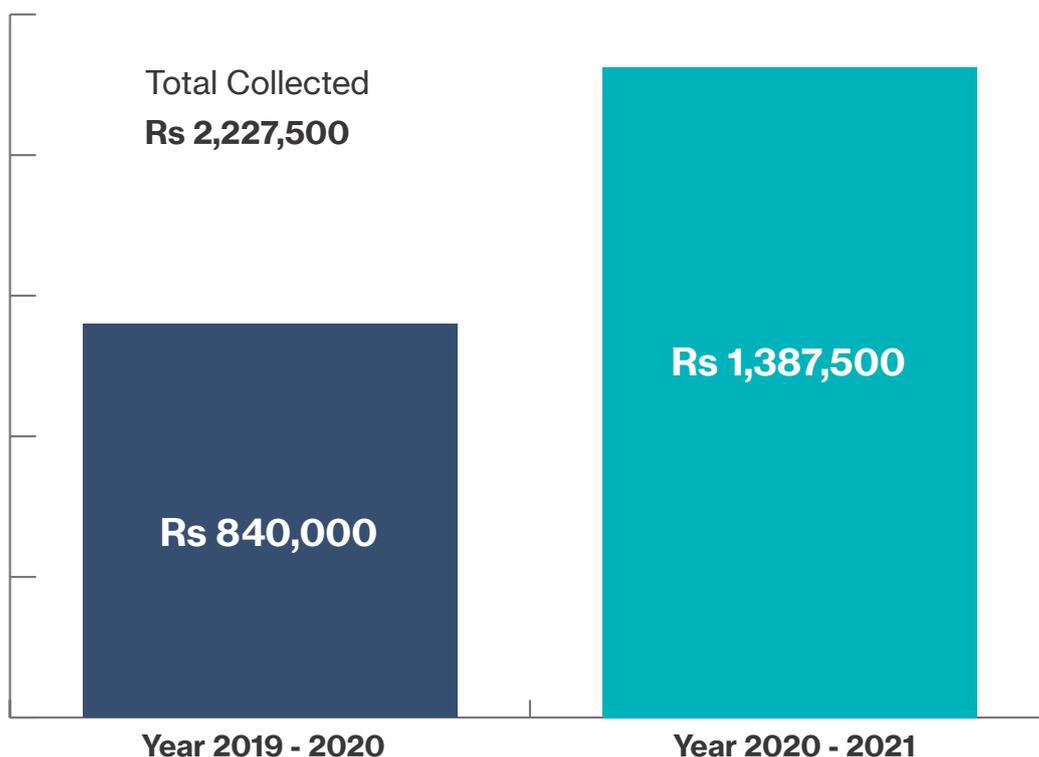
## 7.6 Penalty for Late Submission of Declaration

Section 10(1) of the DoA Act 2018, as amended, provides for penalty for late submission of declarations.

The Act provides that “Where a person fails, without reasonable excuse, to submit a declaration within the specified period, he shall be liable to pay to ICAC a penalty representing 5,000 rupees per month or part of the month, until such time as the declaration is submitted, provided that the total penalty payable shall not exceed 50,000 rupees.”

The graph illustrates the total amount of penalty collected.

### Total amount of penalties collected



## 7.7 Verification and Monitoring process

The verification and monitoring processes are the cornerstone of a broader agenda of the declaration of assets mechanism to adhere to international principles, guidelines and recommendations in the fight against corruption, money laundering and illicit enrichment.

The aim of implementing such a provision was to adopt an uncompromising stance of integrity in public life and uphold the principle of good governance and transparency whilst reinforcing accountability amongst public officials.

The verification and monitoring processes send a strong signal to public officials, who may be engaged in corrupt, money laundering and illicit activities, inasmuch as the accuracy and veracity of the assets and liabilities declared are subject to verification and monitoring.

The Commission has developed a methodology on how to proceed with the verification and monitoring of the declarations received. The methodology relies on processes that will assist in highlighting discrepancies in the declaration forms, uncover undeclared assets and detect suspicion of corruption, money laundering and illicit enrichment.

### Verification Process

The verification process is conducted on a systematic basis whereby the contents of the Declaration of Assets Forms (DAFs) are verified against information retrieved from other institutions.

The verification process enables the DoA Unit to detect any discrepancy or anything suspicious about the assets declared. Pursuant to section 11 of the DoA Act, the verification process will also assist in detecting, amongst others, whether:

- (a) There is any discrepancy between the information provided in the Declaration of Assets Forms and the information retrieved from independent sources, which may give cause for suspicion of offences whereby the declarant may have willfully made a false declaration;
- (b) A person may have, in any other manner contravened the Act or any regulations made under it; and
- (c) Any spouse may have failed to collaborate without any reasonable excuse in disclosing his/her assets and liabilities for the purpose of fulfilling a requirement under this Act.

Information are being retrieved from institutions such as the Civil Status Division, the National Land and Transport Authority, the Registrar General's Department and the Corporate and Business Registration Department, amongst others.

### Monitoring Process

The ICAC is empowered to monitor the assets and liabilities of any declarant for the purpose of detecting and investigating corruption and money laundering offences or illicit enrichment pursuant to section 9 of the Act.

This process is inextricably linked to the verification process and is essential to gather sufficient information, intelligence and highlight discrepancies to sustain suspicions of corrupt, money laundering or illicit activities.

The monitoring process entails an analysis of the declarants' assets and liabilities after verification with the source of their creation which will in turn help in tracking and tracing assets of public officials that may have been acquired through corrupt means, and also to detect money laundering offences and illicit enrichment.

The Commission is adopting a risk-based approach (RBA) which is equated with a set of conditions that exposes certain positions, institutions and roles or functions to a greater risk of corruption, money laundering or illicit enrichment. It is conducted based on the risk profiles of declarants with varying categories having different risk profiles such as high risks, medium risks and low risks.

Declarants with high risk profile, include, but is not limited to the following:

- a) Politically Exposed Persons (PEPs);
- b) Declarants with decision-making authority;
- c) Declarants with responsibilities for major transactions;
- d) Declarants working in institutions or departments with alleged irregularities or strategic sectors prone to corruption or illicit transactions; and
- e) Declarants whose verification reports contain discrepancies.

The monitoring process and criteria can be adapted to the prevailing conditions and situations and evolving threats and vulnerabilities. For instance, the Covid-19 Pandemic outbreak has increased the risk of certain institutions to be more likely to indulge in corruption offences or other malpractices.

As such, these situations may shift the risk criteria of certain institutions and/or positions.

## Outcome of verification and Monitoring

The verification process will enable the Unit to detect anything suspicious in the assets declared or whether there is any suspicion that:

- the declarant may have failed to make a declaration;
- the declarant may have made a false declaration; or
- the spouse may have, without any reasonable excuse, failed to collaborate in disclosing his/her assets and liabilities.

As such, the case may be referred for monitoring or to the relevant law enforcement authority for appropriate actions.

On the other hand, the monitoring process will allow the Commission to detect whether there may be any suspicion of offences of corruption, money laundering or illicit enrichment. This will eventually result into an investigation being carried out.

## 7.8 Collaboration with National and International stakeholders

In view of effectively implementing the functions, responsibilities and powers conferred upon the ICAC under the DoA Act 2018, it was crucial for the Commission to reinforce its national and international collaborations.

### Collaboration with national stakeholders

In line with the international best practices provided by the United Nations Convention against Corruption (“UNCAC”) and the African Union Convention on Preventing and Combating Corruption (“AUCPCC”), to which the Republic of Mauritius is a party, the Commission entered into a Memorandum of Understanding (MoU) with other local agencies. The aim was to enhance the declaration of asset mechanism.

### Memorandum of Understanding

The Memorandum of Understanding (MoU) was signed on 03 September 2020 with the following institutions:

- The Civil Status Division (CSD);
- The Corporate and Business Registration Department (CBRD); and
- The National Land Transport Authority (NLTA).



*From left to right: Mr N. Peerun, Board member ICAC; Mrs M. S. Lai Kan, Deputy Registrar; Dr N. Beekarry, Director-General ICAC; Dr. K. Reesaul, Road Transport Commissioner NLTA; and Mr. W.M. Ayelou, Registrar of Civil Status*

The MoU was endorsed to foster mutual cooperation for the purposes of verification and monitoring of the assets and liabilities of declarants or any other person mentioned in the declaration of assets form.

This MoU entailed that the different agencies could exchange and share information and official documents in the most effective and efficient way.

## International Collaboration

In its quest to promote cross border collaboration and to reinforce its expertise in the existing verification and monitoring mechanism, the Commission conducted virtual experience sharing sessions with the following international anti-corruption agencies:

- (1) Anti-Corruption Commission of Bhutan; and
- (2) Administrative Control Authority of Egypt.

### Bhutan

The Anti-Corruption Commission of Bhutan was established in December 2005 having as mission *“To eliminate corruption through leading by example, achieving excellence in partnerships, and mainstreaming anti-corruption strategies/measures in public/private organizations.”*

A virtual sharing session was held on 14 January 2021 with the Asset Declaration and Management Division of the Anti-Corruption Commission of Bhutan, upon the request of the ICAC.

The collaboration proved to be very interactive with enriching discussions and experience sharing from both sides. Both the Bhutanese and Mauritian legal framework have the same objectives of implementing a declaration of assets



system which are to detect illicit enrichment and to promote public trust through accountability.

### Egypt

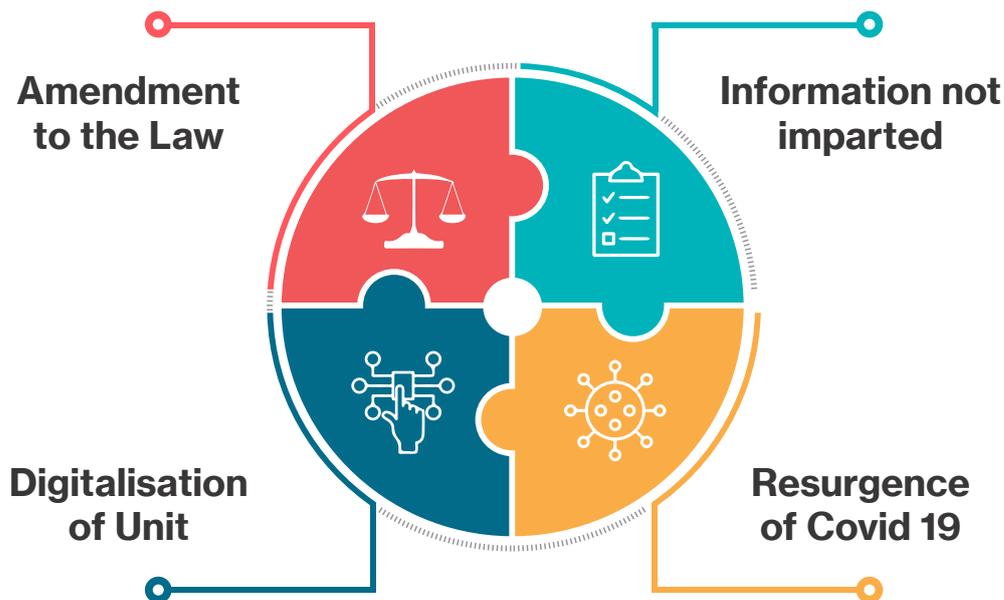
The Administrative Control Authority of Egypt was established in 1958. As per Mr Hassan Abdel Shafi Ahmed Abdel Ghani, Chairperson of the Administrative Control Authority, *“Egypt has been among the first countries to join the UN’s convention against corruption, believing that corruption is no longer a local affair, but rather an international phenomenon”.*

Upon the request of the ICAC, a virtual workshop was hosted for the first time by the Administrative Control Authority of Egypt on 24 and 25 February 2021. The workshop provided an overview of the legislative and administrative framework of the Authority. It also gave an insight of the asset declaration mechanism in place in Egypt.

This international exposure underlines the endeavour for both the ICAC and the Administrative Control Authority of Egypt to perpetuate its collaborative engagement. The workshop proved to be resourceful with mutual sharing of experiences.

## 7.9 Challenges

The DoA Act came into force on 01 June 2019. Despite the short lapse of time, certain challenges have been encountered whereby the Commission is working towards addressing same. Some of these challenges are described below: Amendments to DoA Act



Certain provisions under the DoA Act are ambiguous in nature and may require more clarity and precisions. The Commission has worked on some of the proposals for amendments that may be brought to the DoA Act.

### Judicial Officers and Officers of State-Owned Enterprises

The DoA (Amendment) Act 2019 was originally enacted not only to broaden the definition of assets but to encompass a broader category of officers. However, unfortunately, an amendment was brought in subsequently to exclude judicial officers and high officials of state-owned enterprises. This exclusion weakens the application of such legislation with a negative perception in the public.

The Declaration of Assets (State-owned Enterprises) Regulation 2019 was revoked to postpone the submission of DAFS by declarants from state-owned enterprises to a later stage.

The Commission is, however, of the view that judicial officers and officers from state-owned enterprises entrusted with responsibilities for the state should be subject to the obligations under the DoA Act in order not to defeat the purpose of the Act.

As such, the DoA Act may be amended to re-include judicial officers and to implement a comprehensive list of state-owned enterprises. The object is to have visibility of assets owned by those who are entrusted

with public office and public funds in order to detect any suspicion of corruption, money laundering and unexplained wealth.

## Reluctance of organisations to impart information

It has been noted that certain organisations are reluctant to communicate information in a timely manner. As such, this has proved to be a hindrance in the effective management of our database and for follow ups.

## The need for digitalization

The Unit is in the process of digitalising its functions and processes. However, the unforeseen emergence of the COVID-19 pandemic has made digitalisation more than ever warranted, whereby resources had to be redistributed towards its urgent implementation.

## Covid-19 Pandemic

During the COVID-19 pandemic, the work from home project was implemented to ensure a continuity of the work of the Unit. However, certain challenges were encountered whereby certain specific tasks could not be fully implemented from home.

## 7.10 Experience Gained

The COVID- 19 pandemic has indeed impacted on the functions of the Unit. Owing to the appropriate and adequate measures adopted by the Commission, in light of the sanitary protocols, the Unit has learned to adapt to the given situation and re-adjust some of its processes to ensure the continuity of its operations.

The Unit also gained experience in the remote management and monitoring of its workforce. It has emerged stronger and can now have a better response to the sanitary crisis.

## 7.11 Way Forward

In the momentum for the Commission to achieve its objectives to digitalise the whole organisation, the COVID-19 crisis has acted as an impetus to reinvent the mode of operations of the Unit.

The Commission is working towards a complete digitalisation of the processes and operations of the Unit. This will reinforce the communications infrastructures and services to our stakeholders whereby focus will be accentuated on connectivity and accessibility.

The digitalisation of the operations will, amongst others, provide for platforms such as, an online declaration of assets submission system, a query help desk for declarants and organisations and for the disclosure of declaration forms

## Chapter 8

# Corporate Governance

8.0	Statement of Corporate Governance	81
8.1	Governance Structure	81
8.2	Functions of the Commission	82
8.3	Board Meetings	83
8.4	Recruitment and Remuneration Philosophy	83
8.5	Disclosure of Interest by Board Member	84
8.6	Accountability	84
8.7	Risk Management	85
8.8	Corporate Governance Assurance	87



## 8.0 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.

### 8.1 Governance Structure

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.

## 8.2 Functions of the Commission

The functions of the Commission are to –

- (a) educate the public against corruption;
- (b) enlist and foster public support in combating corruption;
- (c) receive and consider any allegation that a corruption offence has been committed;
- (d) detect or investigate any act of corruption;
- (e) investigate the conduct of any public official which, in its opinion, is connected with or conducive to, corruption;
- (f) monitor, in such manner as it considers appropriate, the implementation of any contract awarded by a public body, with a view to ensuring that no irregularity or impropriety is involved therein;
- (g) examine the practices and procedures of any public body in order to facilitate the discovery of acts of corruption and to secure the revision of methods of work or procedures which, in its opinion, may be conducive to corruption;
- (h) advise and assist any public body on ways and means in which acts of corruption may be eliminated;
- (i) undertake and assist in research projects in order to identify the causes of corruption and its consequences on, inter alia, the social and economic structure of Mauritius;
- (j) cooperate with all other statutory corporations which have as object the betterment of the social and economic life of Mauritius;
- (k) draft model codes of conduct and advise public bodies as to the adoption of such code of conduct as may be suited to such bodies; .
- (l) co-operate and collaborate with international institutions, agencies or organisations in the fight against money laundering and corruption;
- (m) monitor current legislative and administrative practices;
- (n) advise the Parliamentary Committee on such legislative reform as it considers necessary to foster the elimination of acts of corruption;
- (o) 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);
- (p) execute any request for assistance referred to it by the FIU;
- (q) take such measures as may be necessary to counteract money-laundering in consultation with the FIU;

(r) co-operate and collaborate with the FIU in fulfilling common objectives.

## 8.3 Board Meetings

The PoCA makes the followings provisions for Board Meetings.

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

The number of meetings held and the total number of decisions taken for the 12 months period ending 30 June 2021 are given in Table 1.

Divisions	No of Board Meetings	No of Decisions
<b>Corporate Services Division and Corruption Prevention and Education Division</b>	50	474
<b>Corruption Investigation Division</b>	41	3079

Table 1

## 8.4 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.

## 8.5 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.

## 8.6 Accountability

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

### Statutory Bodies (Finance and Audit) Act 1972

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

### Statutory Bodies Pension Funds Act, 1978

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

### Employment Rights Act, 2008

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

## Occupational Health and Safety Act

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

## Integrated Sustainability Reporting

### A Safe Workplace

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

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

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

### Team Bonding and Staff Involvement

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

### Ethics

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

## 8.7 Risk Management

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

## Physical

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

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

## Financial

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

## Operational Risks

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

## Information Security

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

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

## Reputational

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

1. Every member of the Board and every officer shall take the oath specified in the Second Schedule.
2. No member of the Board or officer shall, except in accordance with this Act, or as otherwise authorised by law-

a. divulge any information obtained in the exercise of a power, or in the performance of a duty, under this Act;

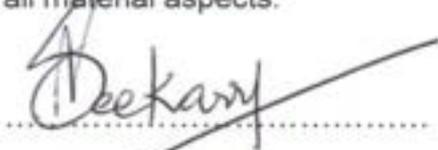
b. divulge the source of such information or the identity of any informer or the maker, writer or issuer of a report given to the Director of the Corruption Investigation Division.

3. Every Member of the Board and every officer shall maintain confidentiality and secrecy of any matter, document, report and other information relating to the administration of this Act that becomes known to him, or comes in his possession or under his control.

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

## 8.8 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*



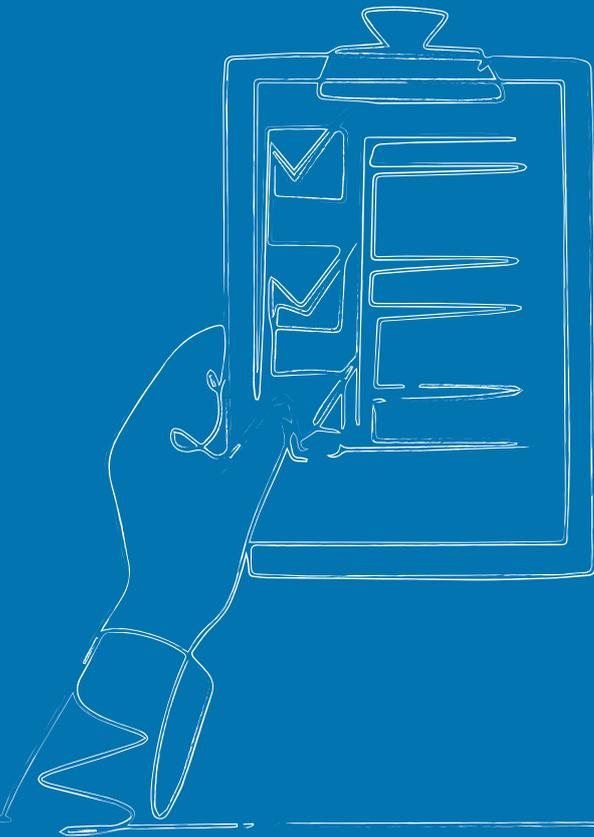
**Mr. A. K. Namdarkhan**

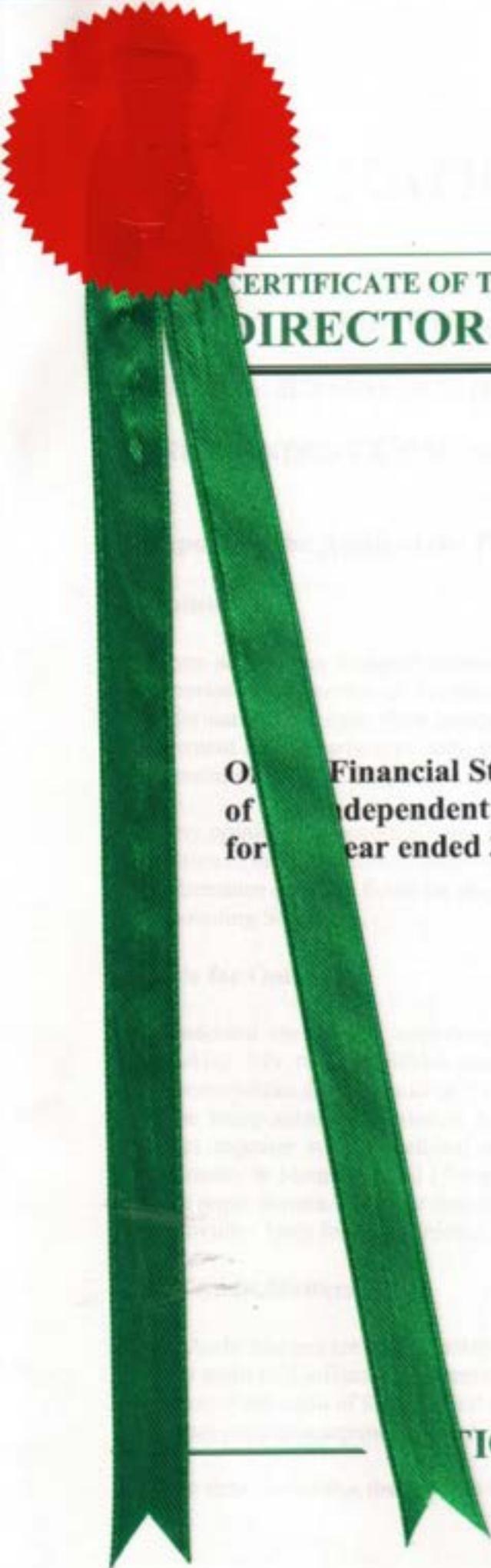
*Board member*

27 December 2021

Chapter 9

# Report of the Director of Audit





---

**CERTIFICATE OF THE  
DIRECTOR OF AUDIT**

---

**On the Financial Statements  
of the Independent Commission Against Corruption  
for the year ended 30 June 2021**

---

**ATIONAL AUDIT OFFICE**

---



# NATIONAL AUDIT OFFICE

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

### Report on the Audit of the Financial Statements

#### Opinion

I have audited the financial statements of Independent Commission Against Corruption, which comprise the statement of financial position as at 30 June 2021, and the statement of financial performance, the cash flow statement, the statement of changes in net asset/equity and the 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 accompanying financial statements give a true and fair view of the financial position of the Independent Commission Against Corruption as at 30 June 2021, and of its financial performance and 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 (ISSAIs). 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.

## **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of these 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 scepticism 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 the Independent Commission Against Corruption to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

## **Report on Other Legal and Regulatory Requirements**

### ***Management's Responsibilities 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 operations of the Independent Commission Against Corruption are conducted in accordance with the provisions of laws and regulations, including compliance with the provisions of laws and regulations that determine the reported amounts and disclosures in an entity's financial statements.

### ***Auditor's Responsibilities***

In addition to the responsibility to express an opinion on the financial statements described above, I am also responsible to report to the Board whether:

- (a) I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purpose of the audit;
- (b) 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; and
- (c) satisfactory management measures have been taken to ensure that resources are procured economically and utilised efficiently and effectively.

I performed procedures, including the assessment of the risks of material non-compliance, to obtain audit evidence to discharge the above responsibilities.

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***

I have obtained all information and explanations which to the best of my knowledge and belief were necessary for the purpose of my audit.

Based on my examination of the records of Independent Commission Against Corruption, nothing has come to my attention that causes me to believe that:

- (a) the activities, financial transactions and information reflected in the financial statements are, in all material respects, not in compliance with the Prevention of Corruption Act; and
- (b) satisfactory management measures have not been taken to ensure that resources are procured economically and utilised efficiently and effectively.



**C. ROMOAH**  
Director of Audit

National Audit Office  
Level 14  
Air Mauritius Centre  
**PORT LOUIS**

27 December 2021

Chapter 10

# Audited Financial Statements

Independent Commission Against Corruption

---

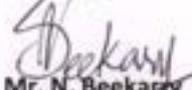
**Financial Statements  
For the Year Ended 30 June 2021**



## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Notes	As at 30 June 2021		As at 30 June 2020	
		Rs	Rs	Rs	Rs
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and Cash Equivalents	3	143,810		128,559	
Accounts Receivables	4	6,165,366		5,497,245	
Debtors for Motor Car Advance	11	3,403,691		3,903,743	
Inventories	5	1,855,587		1,934,469	
			11,568,454		11,464,016
<b>Non-Current Assets</b>					
Property, Plant and Equipment and WIP	6	265,492,933		271,656,110	
Intangible Assets	7	-		3,861,562	
Debtors for Motor Car Advance	11	9,396,551		9,968,221	
			274,889,484		285,485,893
<b>Total Assets</b>			<b>286,457,938</b>		<b>296,949,909</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Accounts Payables	8	3,438,712		1,360,989	
Creditors for Motor Car Advance	11	3,403,691		3,903,743	
Employee Benefits	9	4,476,153	11,318,556	3,000,000	8,264,732
<b>Non- Current Liabilities</b>					
Employee Benefits	10	71,068,204		61,682,424	
Creditors for Motor Car Advance	11	9,396,551		9,968,221	
Retirement Liability	12	90,849,033		40,266,123	
			171,313,788		111,916,768
<b>Total Liabilities</b>			<b>182,632,344</b>		<b>120,181,500</b>
<b>Net Assets/Liabilities</b>			<b>103,825,594</b>		<b>176,768,409</b>
<b>General Fund</b>					
General Fund	13	101,589,094		174,212,409	
Revaluation Reserve	14	2,236,500		2,556,000	
<b>Total Net Equity</b>			<b>103,825,594</b>		<b>176,768,409</b>

  
Mr. N. Beekary  
Director-General

  
Mr. Y. Seewooruttun  
Acting Secretary to the Commission

The amended Financial Statements were approved by the Board on 21 December 2021.

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

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2021

	Notes	Year Ended 30 June 2021		Year Ended 30 June 2020	
		Rs	Rs	Rs	Rs
<b>Revenue</b>					
Revenue from Non Exchange Transactions	15		201,571,662		211,989,204
<b>Expenses</b>					
Staff Costs	16	179,745,246		155,623,394	
Other operating costs	17	4,555,200		5,047,600	
Administrative expenses	18	24,056,722		30,293,474	
Depreciation and Amortisation	6&7	15,109,930		18,235,062	
Finance Costs		38,226		34,628	
Total Expenses			223,505,324		209,234,158
<b>(Deficit)/Surplus for the period</b>			<b>(21,933,662)</b>		<b>2,755,046</b>

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

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2021

	General Fund Rs	Revaluation Reserve Rs	Total Rs
Balance at 30 June 2020	174,212,409	2,556,000	176,768,409
Changes in Net Assets/Equity for 2021	(51,009,153)		(51,009,153)
<b>Net Assets</b>	<b>123,203,256</b>	<b>2,556,000</b>	<b>125,759,256</b>
<b>Net Revenue Recognised</b>			
Revaluation Reserve .Written Off. Disposal of Vehicle	-	-	-
Transfer from Revaluation Reserve. Depreciation on Revalued Vehicles	319,500	(319,500)	-
Deficit for the Period	(21,933,662)		(21,933,662)
<b>Total net Assets/Equity</b>	<b>101,589,094</b>	<b>2,236,500</b>	<b>103,825,594</b>

### STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE YEAR ENDED 30 JUNE 2020

	General Fund Rs	Revaluation Reserve Rs	Total Rs
Balance at 30 June 2019	214,488,377	3,483,000	217,971,377
Changes in Net Assets/Equity for 2020	(43,958,014)		(43,958,014)
<b>Net Assets</b>	<b>170,530,363</b>	<b>3,483,000</b>	<b>174,013,363</b>
<b>Net Revenue Recognised</b>			
Revaluation Reserve .Written Off. Disposal of Vehicle	607,500	(607,500)	0
Transfer from Revaluation Reserve. Depreciation on Revalued Vehicles	319,500	(319,500)	0
Surplus for the Period	2,755,046	0	2,755,046
<b>Total net Assets/Equity</b>	<b>174,212,409</b>	<b>2,556,000</b>	<b>176,768,409</b>

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

	Year Ended 30 June 2021	Year Ended 30 June 2020
	Rs	Rs
<b><i>Cash Flows from Operating Activities</i></b>		
(Deficit) /Surplus for the Year	(21,933,662)	2,755,046
Increase in Employees Benefits	10,861,933	3,288,664
Depreciation Charge	15,109,930	18,235,062
Retirement Benefit Liability	(426,243)	(18,949,014)
Decrease in Provision for WIP	-	-
Assets/Reserves Written Off	3,483	769,975
(Increase) in Account Receivables	(668,121)	(1,023,069)
Decrease/(Increase) in Inventories	78,882	(226,608)
Increase/(Decrease) in Account Payables	2,077,723	359,065
<b><i>Net Cash from Operating activities</i></b>	<b>5,103,925</b>	<b>5,209,121</b>
<b><i>Cash Flows from Investing Activities</i></b>		
Purchase of Property, Plant and Equipment	(5,088,674)	(10,556,986)
<b><i>Net Cash used in Investing Activities</i></b>	<b>(5,088,674)</b>	<b>(10,556,986)</b>
<b><i>Net Increase/(Decrease) in Cash and Cash Equivalents</i></b>	<b>15,251</b>	<b>(5,347,865)</b>
Cash and Cash Equivalents as at beginning of year	128,559	5,476,424
Cash and Cash Equivalents as at end of year	143,810	128,559

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

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### STATEMENT OF COMPARISON BUDGETED/ ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2021

	Budgeted Amount		Actual Amounts On Comparable Basis	Difference Final Budget and Actual
	Original Budget 2020/21	Final Budget 2020/21		
	Rs	Rs		
<b>RECEIPTS</b>				
Government Grant	198,000,000	198,000,000	196,723,624	1,276,376
Capital Grants	2,104,904	2,104,904	3,264,383	(1,159,479)
<b>Total Receipts</b>	<b>200,104,904</b>	<b>200,104,904</b>	<b>199,988,007</b>	<b>116,897</b>
<b>PAYMENTS</b>				
Wages, Salaries and Employee Benefits	170,415,000	170,415,000	167,889,257	2,525,743
Administrative Costs	20,985,000	20,985,000	20,873,898	111,102
Operating Costs	3,600,000	3,600,000	4,879,272	(1,279,272)
Office Equipment, Furniture and IT	3,000,000	3,000,000	3,081,197	(81,197)
Capital Projects	2,104,904	2,104,904	3,264,383	(1,159,479)
<b>Total Payments</b>	<b>200,104,904</b>	<b>200,104,904</b>	<b>199,988,007</b>	<b>116,897</b>
<b>Net Receipts /(Payments)</b>	-	-	-	-

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

The recurrent budget approved for the FY 2020/21 was lesser by Rs 15M compared to the year 2019/20 following measures implemented by Government in the context of the difficult Covid-19 economic environment.

The finance of the Commission was further put to test by the requirements of the financial regulatory framework, particularly with respect to the Statutory Pension Fund and the Contribution Sociale Généralisée. The Commission had to operate within this context of economic constraint and financial pressures which required the disbursements of funds which were not initially provided for in the initial budget.

SICOM, the actuary for the Statutory Pension Fund carried out its review of the ICAC pension Fund as required every five year by the law. The review showed a Fund deficit of Rs 40,266,123 between the obligations of the Fund and its market value. The financial outflow following from the recommendations of the actuary was an injection of Rs 15 M and an increase in contribution rate for all employees in the Fund from 8.2 % to 15.7 % by the Commission necessitating the payment of an additional Rs 4.63M.

The Contribution Sociale Généralisée was introduced in September 2020 following changes brought by the Finance (Miscellaneous Provisions) Act 2020 and Contribution Sociale Généralisée (Amendment) Regulations 2021. The rate payable by the Commission for each employee is 4.5 % for employees with salary threshold below 50,000 and 9% with those above Rs 50,000. The total disbursements for the year as a result of these changes was Rs 6,635,699.

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2021

#### 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 2021.

##### 2.1 New IPSAS

##### IPSAS 40 Public Sector Combinations

###### Effective date

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.

###### Objective

To establish requirements for classifying, recognizing and measuring public sector combinations.

The standard has no impact on the Financial Statements of the Commission there are no dealings, transactions or events which qualify as a public sector combination.

Public sector combination is defined as the "bringing together of separate operations into one public sector entity." Examples of public sector combinations include: (a) nationalization; (b) restructuring of central government ministries; (c) reorganization of local or regional government, for example by rearranging territorial boundaries or by combining entities; and (d) transfer of operations from one government (or governmental unit)

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)

YEAR ENDED 30 JUNE 2021

The following are not public sector combinations: (a) the acquisition or receipt of an asset or a group of assets (along with any related liabilities) that does not constitute an operation; and (b) the assumption of a liability or a group of liabilities that does not constitute an operation. IPSAS 40 also excludes from its scope the accounting for the formation of a joint arrangement in the financial statements of the joint arrangement itself.

#### IPSAS 41 FINANCIAL INSTRUMENTS

Annual periods beginning on or after 1 January 2022, with earlier application encouraged. IPSAS 41 replaces IPSAS 29, while providing entities a transition option to continue to apply the hedge accounting requirements of IPSAS 29.

##### Objective

Sets out requirements for recognition and measurement of financial instruments, including impairment, derecognition and general hedge accounting

The IPSAS has no bearings on the Financial Statements as the Commission has no dealings and transactions in financial instruments.

#### IPSAS 42 SOCIAL BENEFITS

##### Effective date

Annual periods beginning on or after 1 January 2022, with earlier application encouraged.

##### Objective

To help users of the financial statements and general purpose financial reports assess the nature of social benefits provided by the entity, the features of the operation of social benefit schemes; and the impact of social benefits on the entity's financial performance, financial position and cash flows.

Social benefits are cash transfers provided to specific individuals and/or households who meet eligibility criteria; mitigate the effect of social risks, and address the needs of society as a whole. Examples include retirement benefits, unemployment benefits, and child benefits.

Social risks are events or circumstances that relate to the characteristics of individuals and/or households (for example, age, health, poverty and employment status) and may adversely affect the welfare of individuals and/or households, either by imposing additional demands on their resources or by reducing their income.

The IPSAS has no impact on the Commission's financial performance, financial position and cash flows

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2021

#### 2.2 Significant accounting policies

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

##### (a) Revenue Recognition

###### (i) Revenue from Exchange transactions

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

###### (ii) Revenue from Non Exchange Transactions

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

- **Transfer Revenue**

Transfer arrangement becomes binding and are measured at fair value at the date of recognition.

Monetary Assets are measured at their nominal value.

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

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

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

- **Deferred Income**

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

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2021

#### (b) Property, plant and equipment

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

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

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

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

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

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

#### **New Assets**

Building	2%
Furniture	10%
Equipment – Computers and Electronic equipment	33 1/3%
ICT Infrastructure	33 1/3%
Other Equipment	10%
Vehicles	10% & 20%
Library material	33 1/3%
Mobile Phones	20%
Photocopy Machines (7 years)	14.29%
Software	33 1/3%

#### • **Asset Policy**

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

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

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

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2021

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 m<sup>2</sup>). The lease is valid for a term of nineteen and fraction years as from the twenty first day of July 2008 to expire on the thirtieth day of June 2028. The rent payable is Rs 591.78 for the period 21st July 2008 to 30th June 2012. The rent payable thereafter is an annual rent of Rs 150 for the period 1st July 2012 to 30th June 2018 and an annual rent of Rs 225 for the period 1st July 2018 to 30th June 2028.

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

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

#### (d) Intangible Assets

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

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

#### (e) Impairment of Non –Financial Assets

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

#### (f) Financial Risk Management

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

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)

YEAR ENDED 30 JUNE 2021

**(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 and Cash equivalent in the 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. Cash and cash equivalents in the statements of cash flow comprise of cash in hand & in bank being used for the sole purpose of ICAC's activities.

**(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 2021 there were 7 cases of pending litigations with total claims of Rs 122,562,735 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.

# INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

## NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2021

### (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.

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.

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)

YEAR ENDED 30 JUNE 2021

#### (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, 2021. All costs were contained within the approved estimates and there were no negative variances.

#### (q) Estimates and assumptions

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

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

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

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2021

#### 3.0 Cash and Cash Equivalents

Cash and cash equivalents consist of cash in hand, and balance with banks.

The bank balance for confiscated assets have not been disclosed in the financial statements as it does not meet the requirements of financial performance of ICAC.

Cash and cash equivalents for the current year comprise of the following statement of financial position amounts:

#### Cash & Cash Equivalents

	Year Ended 30 June 2021	Year Ended 30 June 2020
	Rs	Rs
Bank Balance- for operating purposes	124,810	111,818
Special Advance	15,000	15,000
Petty Cash Balance	4,000	1,741
	<b>143,810</b>	<b>128,559</b>
<b>4.0 Accounts Receivables</b>		
Prepayments for Insurance premium on vehicles	467,097	513,667
Prepayments for various Insurance	367,922	383,705
Prepayment on Maintenance Contract for Equipment, ICT Infrastructure, Software Licences and, Software support services	1,839,483	978,425
Support cost for Go Case Management System.	3,264,383	3,173,933
Prepayment for Electronic Newspapers	185,275	41,299
<b>Debtor for Salary Overpayment</b>	<b>41,206</b>	<b>15,215</b>
<b>Prepayment for Books</b>	<b>-</b>	<b>7,200</b>
<b>Advance payments on capital projects</b>	<b>-</b>	<b>383,801</b>
	<b>6,165,366</b>	<b>5,497,245</b>
<b>5.0 Inventory</b>		
Printing and Stationery	1,276,477	1,749,136
Office Materials and Consumables	579,110	185,333
	<b>1,855,587</b>	<b>1,934,469</b>

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2021

#### 6.0 Property, plant and equipment

	<i>Furniture</i>	<i>Equipment &amp; ICT</i>	<i>Building</i>	<i>Vehicles</i>	<i>Library Materials</i>	<i>Total</i>
	Rs	Rs	Rs	Rs	Rs	Rs
<i>Cost</i>						
At 1 Jul. 2020	11,853,131	32,899,296	284,107,069	36,909,042	4,200,042	369,968,580
Additions	695,849	2,068,398	2,297,477	-	26,950	5,088,674
Derecognised Assets		(141,669)				(141,669)
<b>As at 30 June 2021</b>	<b>12,548,980</b>	<b>34,826,025</b>	<b>286,404,546</b>	<b>36,909,042</b>	<b>4,226,992</b>	<b>374,915,585</b>
<i>Depreciation</i>						
As at 1 Jul. 2020	7,638,814	28,337,172	30,695,143	27,647,725	3,993,616	98,312,470
Depreciation for the period	957,530	2,237,049	5,728,091	1,865,964	140,234	10,928,868
Depreciation on Derecognised Assets		(138,186)				(138,186)
Depreciation on Revalued Amount				319,500		319,500
<b>Acc. Depreciation As at 30 June 2021</b>	<b>8,596,344</b>	<b>30,436,035</b>	<b>36,423,234</b>	<b>29,833,189</b>	<b>4,133,850</b>	<b>109,422,652</b>
<b>NBV As at 30 June 2021</b>	<b>3,952,636</b>	<b>4,389,990</b>	<b>249,981,312</b>	<b>7,075,853</b>	<b>93,142</b>	<b>265,492,933</b>
<b>NBV As at 30 June 2020</b>	<b>4,214,317</b>	<b>4,562,124</b>	<b>253,411,926</b>	<b>9,261,317</b>	<b>206,426</b>	<b>271,656,110</b>

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2021

#### 7.0 Intangible Assets-Software Costs

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

	2021 Software Rs	2020 Software Rs	2020 Works in Progress Rs
<b>Cost</b>			
At 1 July 2020	16,654,857	16,654,857	
Additions – Go Case CMS			
Transfer from WIP-eDMS			
Transfer from WIP-IERP			
IERP – Provisions Overstated			
As at 30 June 2021	<u>16,654,857</u>	<u>16,654,857</u>	<u>0</u>
<b>Amortisation</b>			
At 1 July 2020	12,793,295	8,759,050	
Amortisation for the period	3,861,562	4,034,245	
As at 30 June 2021	<u>16,654,857</u>	<u>12,793,295</u>	
<b>Written Down Values</b>			
As at 30 June 2021	-	3,861,562	
As at 30 June 2020	3,861,562		

8.0 Accounts Payable	2021 Rs	2020 Rs
Creditors	1,142,113	150,000
Accruals	2,185,925	1,111,494
Retention Money for Works in Progress	93,379	84,495
TDS Account	2,295	
Special Advance	15,000	15,000
	<u>3,438,712</u>	<u>1,360,989</u>

The accrual for confiscated assets have not been disclosed in the financial statements as it does not meet the requirements of financial performance of ICAC.

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2021

	2021 Rs	2020 Rs
<b>9.0 Employee Benefits- Current Liabilities</b>		
Provision for Passage Benefits	3,000,000	3,000,000
Provision for Sick leave	1,476,153	-
	4,476,153	3,000,000
<b>10.0 Employee Benefits- Non Current Liabilities</b>		
Provision for Accumulated Sick Leave	35,383,093	31,573,986
Provision for Passage Benefits	7,241,978	3,942,513
Provision for Vacation Leaves	28,443,133	26,165,925
	71,068,204	61,682,424
<b>11.0 Advance Motor Car</b>		

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	9,396,551	9,968,221
Capital- Less than one year	3,403,691	3,903,743
	12,800,242	13,871,964

#### 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 2021	Year Ending 30 June 2020
(i) <b>Amount recognised in Balance Sheet at end of year:</b>		
Defined Benefit Obligation	281,073,945	211,519,835
Fair Value of plan assets	(190,224,912)	(171,253,712)
Liability Recognised in Balance Sheet at end of Year.	90,849,033	40,266,123

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2021

(ii) Amounts recognised in Income Statement:	2021	2020
	Rs	Rs
Service Cost:		
Current service cost	11,331,573	8,981,847
Past Service Cost	-	-
(Employee Contributions)	(3,703,696)	(3,690,939)
Fund Expenses	268,811	331,328
Net Interest Expense/(Revenue)	1,368,407	86,708
P&L Charge	9,265,095	5,708,944
<b>Remeasurement</b>		
<b>Liability Loss/(Gain)</b>	55,866,210	52,079,912
<b>Assets (Gain)/Loss</b>	(4,857,057)	(8,121,898)
<b>Net Assets/Equity(NAE)</b>	51,009,153	43,958,014
<b>Total</b>	60,274,248	49,666,958
<b>(iii) Movement in liability recognised in Balance Sheet</b>		
At start of year	40,266,123	15,257,123
Amount Recognised in PO& L	9,265,095	5,708,944
Past Service Funding	-	(15,000,000)
(Contributions paid by employer)	(9,691,338)	(9,657,958)
Amount Recognised in NAE	51,009,153	43,958,014
At end of year	90,849,033	40,266,123

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.

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2021

	30 June 2021 Rs	30 June 2020 Rs
<b>(iv) Reconciliation of the present value of Defined Benefit Obligation</b>		
Present Value Of Obligation at start of period	211,519,835	147,070,660
Current Service Cost	11,331,573	8,981,847
Interest Cost	7,931,994	5,515,150
(Benefits Paid)	(5,575,667)	(2,127,734)
Liability Loss /(Gain)	55,866,210	52,079,912
Present Value Of Obligation at end of period	<u>281,073,945</u>	<u>211,519,835</u>
<b>(v) Reconciliation of the Fair Value Of Assets</b>		
Fair Value of Plan Assets at Start of Year	171,253,712	131,813,537
Expected Return on Plan Assets	6,563,587	5,428,442
Employer Contributions	9,691,338	9,657,958
Employee Contributions	3,703,696	3,690,939
Past Service Funding	-	15,000,000
(Benefits paid + Other Outgo)	(5,844,478)	(2,459,062)
Asset Gain/(Loss)	4,857,057	8,121,898
Fair Value of Plan Assets at end of Period	<u>190,224,912</u>	<u>171,253,712</u>
<b>(vi) Distribution of Plan Assets At End of Period</b>		
<i>Percentage of Assets at End of Year</i>		
Fixed Interest Securities and Cash	54.8%	61.7%
Loans	2.8%	3.0%
Local Equities	11.8%	10.10%
Overseas Bonds and Equities	30.1%	24.6%
Property	0.5%	0.6%
Total	<u>100%</u>	<u>100%</u>
<b>(vii) Additional Disclosure on Assets Issued or Used</b>		
Percentage of Assets at End of Year	%	%
Assets held in Own Financial Instruments	0	0
Property Occupied	0	0
Other Assets	0	0

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2021

Components of the amount recognised in NAE	2021	2020
Year	Rs	Rs
Asset Experience Gain/(Loss) during the Period	4,857,057	8,121,898
Liability Experience Gain/(Loss) during the Period	(55,866,210)	(52,079,912)
	(51,009,153)	(43,958,014)
<b>Year</b>	<b>Yr. 2021/2022</b>	
(viii) <b>Expected Employer Contribution</b>	<b>10,338,052</b>	

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 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 2021	Year ending 30 June 2020
Discount Rate	5.00%	3.0%
Future Salary Increases	3.00%	2.4%
Future Pension Increases	2.00%	1.4%
Expected Return on Assets	Nil	

Mortality before retirement		A6770 Ultimate Tables
Mortality in retirement	PA(90) Tables rated down by 2 years	PA (90) Tables rated down by 2 years.
Retirement Age	65 Years	

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 46.7 M (increase by Rs 60.1 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 35.3 M (decrease by Rs 30.4 M) if all assumptions were held unchanged.

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2021

- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 7.1 M (decrease by Rs 7.1 M) if all assumptions were held unchanged.

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

- **Data Summary**

	As at 30 June 2021				2020
	No. of members	Average Age	Average Salary	Average Service	No. of members
Male	52	49	65,146	254	55
Female	32	45	53,337	215	32
<b>Total/Overall</b>	<b>84</b>	<b>48</b>	<b>60,647</b>	<b>239</b>	<b>87</b>

#### General Fund

	Year Ended 30 June 2021	Year Ended 30 June 2020 Rs
<b>13.0 General Fund</b>		
Balance B/F	174,212,409	214,488,377
Surplus/(Deficit) - Statement of Financial Performance	(21,933,662)	2,755,046
Decrease in Equity	(51,009,153)	(43,958,014)
Revaluation Reserve		
Transfer from Revaluation Reserve	319,500	927,000
	<b>101,589,094</b>	<b>174,212,409</b>

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2021

#### 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

	2021	2020
Balance as at 1 July	2,556,000	3,483,000
Transfer to General Fund. Disposal of Vehicle	-	(607,500)
Transfer to General Fund. Dep. on Revalued Vehicles.	(319,500)	(319,500)
Balance as at 30 June	<u>2,236,500</u>	<u>2,556,000</u>

#### 15.0 Revenue from Non Exchange Transactions

	2021 Rs	2020 Rs
Government Recurrent Grant received	194,911,326	205,500,000
Transfers -Capital Grants	5,088,674	5,000,000
Other Income	1,571,662	1,464,726
MRC Fund	-	24,478
	<u>201,571,662</u>	<u>211,989,204</u>

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

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2021

	2021	2020
	Rs	Rs
<b>16.0 Staff Costs</b>		
Salaries and Allowances	106,727,854	101,221,187
End of Year Bonus	8,868,667	8,386,283
Allowances for officers on secondment	7,094,711	6,495,702
Medical Insurance for Staff	42,000	42,000
Gratuity & Refund of leaves	7,870,034	5,728,778
Travelling and Transport	12,734,720	12,086,308
Pension Costs	9,265,095	5,708,944
Par Service Liability	724,120	-
Pension Costs paid under the PPD Pension Scheme	1,506,742	1,491,923
Contributions paid to SICOM for FPS	1,483,551	1,477,975
Contribution Sociale Generalisee	6,635,669	-
National Pension Scheme Costs	72,834	310,057
National Savings Fund Costs	816,750	723,989
Accumulated Sick Leave	6,506,689	4,316,162
Passage Benefit	5,525,588	5,053,094
Provision for Vacation Leave	3,450,549	1,863,694
Staff Welfare	-	150,000
Meal Allowance	1,820	-
Overtime	417,853	567,298
	<b>179,745,246</b>	<b>155,623,394</b>
	2021	2020
	Rs	Rs
<b>17.0 Other Operating Costs</b>		
Special Services Fund	2,002,335	555,931
Capacity Building/Training	401,051	1,055,940
Professional services/Consultancy fees	1,951,814	3,285,729
Audit Fees	200,000	150,000
	<b>4,555,200</b>	<b>5,047,600</b>

## INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

### NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2021

	2021	2020
	Rs	Rs
<b>18.0 Administrative Expenses</b>		
Postage and mailing charges	200,000	276,815
Telephone expenses	2,998,870	2,948,230
Rent	6,775	-
Electricity charges	2,649,496	2,567,681
Water charges	65,946	61,996
Maintenance of equipment	5,948,210	4,688,291
Consumables	1,634,746	2,856,434
Small IT Equipment	42,265	-
Contribution to HRDC 1% Levy	275,697	330,446
Hospitality	7,777	50,575
International Coop./Mission Overseas	156,301	3,689,585
Legal expenses	481,631	474,864
Community relations	436,010	1,911,920
Publications	501,135	634,464
Running and maintenance costs of vehicles	2,371,007	2,022,742
Insurance cover staff and equipment	612,634	627,897
Maintenance of ground and building	3,999,697	4,764,626
Sub office in Rodrigues	93,380	82,891
Reserves Written Off	-	607,500
Assets Written Off	3,483	162,475
MRC Expenses	-	69,317
Transfer to Consolidated Fund	1,571,662	1,464,725
	<b>24,056,722</b>	<b>30,293,474</b>

#### 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 6,640,093 for the year.

#### 20.0. Capital Commitments.

At 30 June 2021, the Commission had no major capital commitments.



INDEPENDENT COMMISSION AGAINST CORRUPTION

 [www.icac.mu](http://www.icac.mu)

 [icacoffice@intnet.mu](mailto:icacoffice@intnet.mu)

 Redit Triangle, Moka

 4026600