

Independent Commission Against Corruption



ANNUAL REPORT

2021 | 2022



INDEPENDENT COMMISSION AGAINST CORRUPTION

ICAC/A/253/15

04 January 2023

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 2022**

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 2022.

Yours faithfully

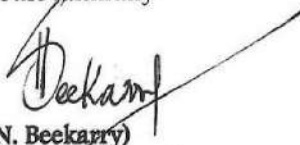
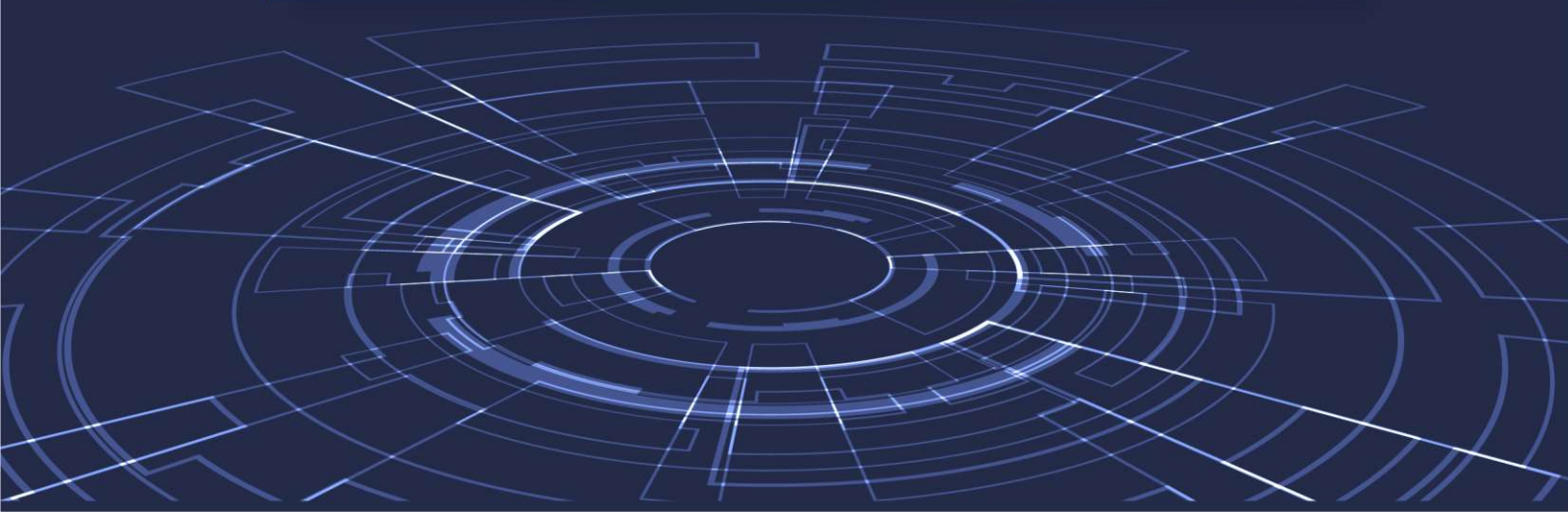

(N. Beekarry)
Director-General

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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

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, 2022, pursuant to section 36 of the Prevention of Corruption Act (2002) (as subsequently amended). This edition is the nineteenth Annual Report of the Commission since it was set up in June 2002 and also coincides with the 20th year of its existence since the setting up of the institution.

2022 represents an important year in the history of the ICAC for two main reasons: first, the institution has now been in existence for the last 20 years, and second, of what will the post 2022 look like in terms of financial crime strategy. When the Prevention of Corruption Act was enacted in 2002, it reflected the culmination of a series of institutional anti-corruption and anti-money laundering global initiatives that had been adopted since the late 1990's. Deliberations around the drafting of the Prevention of Corruption Act coincided with the engagement of the country in combating corruption at the international level and meeting those global standards. Mauritius had ratified the Southern African Development Community Protocol Against Corruption in 2002 and the United Nations Convention Against Corruption (UNCAC) in 2004. This engagement brought in reforms with the adoption of the POCA 2022 and the Financial Intelligence and Anti-Money Laundering Act. These two inter-related legislation led to the establishment of the Independent Commission Against Corruption, mandated to combat corruption and money laundering, and the Financial Intelligence Unit (FIU). Much has been achieved since then and the world has also drastically changed in the last twenty years creating new challenges and opportunities.

This Report, as with previous annual reports of the ICAC since its inception, provide relevant detailed information regarding its operations over the years, including investigation, prosecution, education and prevention. More recently, there has been a radical change to the Declaration of Assets Act giving the Commission a new three-fold mandate of receiving, disclosing and monitoring the assets declarations for purposes of detecting suspicions of corruption, money laundering and illicit financing. Drug-trafficking has also, during that time, come up as a high-risk security issue leading to an increasing focus on money laundering. The different chapters outline the progress achieved regarding investigation and prosecution as well as in the field of education and prevention. These also highlight the challenges that the Commission has faced over the years in the different areas of its work, operating especially in an often uncondusive environment, with a press disinterested in these activities and work, where the interplay of different corrupt interests will always interfere with progress and effectiveness in combating corruption. These achievements should factor in the evaluation of the institution's performance. Being able to measure performance, therefore, cannot be understood solely on the basis of perception indices which are often inconclusive, but requires a better understanding of the different forces at play in the space in which the anti-corruption strategy unfolds, including the numerous legislative, institutional and other indicators. One area which has definitely provided some indication of the performance in combating financial crime, has been the contribution of law enforcement in the recent FATF "exit" process.

The salient feature of this year's performance relates to the exit of Mauritius from the Financial Action Task Force (FATF)'s "grey" list. During that year, the Commission had been very active in leading the preparations which culminated in the exit of the country from the FATF list six months ahead of the scheduled time. Mauritius exited the list in October 2021 while it had been scheduled to exit in early 2022. In addition, it was also these preparations, during that same period, that resulted in Mauritius becoming the only African country to be largely compliant with respect to the technical requirements of the 40 AML/CFT recommendations of the FATF.

In this process, the landmark achievement was the enactment of the legislation to set up the Financial Crime Division of the Intermediate and Supreme Court, as part of the law enforcement strategy to combat financial crime, including money laundering. The setting up and operationalization of the Financial Crime

Division, an initiative of the ICAC (the Director General as co-Chair of the Core Group), is a specialised court dealing with the hearing of corruption and money laundering prosecution. As soon as the Court had been set up, it started to yield positive results in terms of number of corruption and money laundering cases being adjudicated upon within a reasonable delay. This development had a significant positive impact in addressing the issue of delay in the prosecution of money laundering offenses. Cases started to be heard *day in day diem* by the Intermediate Court with significant reduction in postponements. This is not an insignificant achievement of law enforcement agencies (LEAs), especially regarding investigation and prosecution of money laundering cases, recognised by the then FATF's President, in his statement just after Mauritius exited the ICRG list.

But the FATF, in its conclusive statement, had emphasized on the need for Mauritius to continue ensuring the sustainability and effectiveness of its financial crime system. Not forgetting that the country will go through another round of mutual evaluation in a few years pursuant to the FATF regular monitoring process. Two issues that are crucial in seeking to meet the above expectations as they relate to effectiveness and sustainability, and which came up during the recent evaluation, are: first, the increasing importance of the effectiveness of financial crime strategies and second, the need to reinforce inter-agency cooperation among law enforcement agencies as well as with regulators and supervisors. Related to the second issue is the need for continuous effective cooperation between the public and private sectors which gained momentum during the FATF ICRG process but will merit greater attention in the future. It is in the above context, and a changing global financial crime environment, that it is time to think of the need to revamp the financial crime legislative and institutional framework in order to generate greater impetus and synergies. Hence the Government's decision to review the system and its intention to come up with the Financial Crime Commission (FCC).

The creation of the Financial Crime Commission will be the next big evolutionary step in the financial crime landscape since 2002. The FCC is expected to address the numerous challenges faced by the financial crime strategy and framework in a rapidly changing and evolving global environment, based on lessons learnt. It will be a crucial weapon to ensure greater effectiveness in the financial crime strategies and will play an important role in building governance that supports the economic and financial development of Mauritius. This new strategy will also assist Mauritius in positioning itself as an important regional and global player in promoting governance providing Mauritius with the opportunity to assume greater engagement in the global governance space. It is expected that challenges relating to overlapping, often confusing, roles and functions among financial crime institutions, with competing agendas, absence of structured effective inter-agency coordination, scarce resources, lack of appropriate management and technical skills and competencies, often impacting on the effectiveness of the strategy, will be addressed. The 2019 Reports examined and made recommendations regarding these issues, amongst others. The FCC strategy, therefore, to the extent that it addresses the numerous challenges, and is implemented effectively, will assist in ensuring greater sustainability and effectiveness in the financial crime environment.

The setting up of a rationalized and harmonized financial crime institution will send a strong signal of high level political commitment to the fight against financial crime. As Mauritius continues to emerge as a vibrant and global financial centre, the associated risks and challenges will increase drastically as well. It is paramount that the institutional landscape of regulators and law enforcement be harmonized to meet these risks, especially in an era where domestic economies are reliant on compliance to the oversight of international bodies such as the Financial Action Task Force.

N. Beekarry

Director-General

Chapter 1

Investigation Division

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1.0 Introduction

The financial year 2021-2022 unfolded in the wake of the Covid-19 pandemic when the Commission's investigation work also suffered as the personnel was not spared in addition to the challenging environment. Interviews of witnesses and suspects had to be rescheduled due to the confinement periods and mandatory periods of isolation, making it difficult to secure information, thereby causing further delay.

In its action plan for 2022, the ID had to complete a maximum of longstanding investigations¹ as delay in completing investigations was considered to be a major concern by the Commission. Staff managed to complete a number of these longstanding cases by 30th June 2022 (see Tables II and V).

Since 15th January 2021, staff of the ID started to record typed statements and interviews on ICAC's premises as part of a project to modernise the investigation process. The second and final phase of this project were completed with the acquisition of laptops and portable printers to enable the recording of statements and interviews outside the premises of the Commission. As from the 22nd of April 2022, staff of the ID started to record typed statements and interviews during their outdoor investigations.

In last year's annual report, we referred to the new section 58A in the Prevention of Corruption Act 2002. This section now allows for the realisation of seized and attached movable assets on the reasonable belief that they are proceeds or instrumentalities of a predicate offence. The realization of those assets would allow for the preservation of their value which is subject to depreciation over time, wear and tear, insurance issues, and security. The ID made another of its priorities for 2022 to start the process for the implementation of this new legal provision.

The Eastern and Southern Africa Anti-Money Laundering Group (ESSAMLG) in its Mutual Evaluation Report on Mauritius published in July 2018² has recommended that law enforcement should adopt a prosecution-led approach to investigation. In this respect, the Commission is in the process of assigning some legal advisers to the ID to provide timely advice to investigating officers whenever the need arises. Through this process, the Commission aims to enhance the quality of its investigations. But more importantly, this new approach will ensure that all legal aspects of an investigation are carefully looked at during its investigation lifespan.

¹ All investigations that date back to 2019 and before were considered outstanding for the purpose of that plan.

² See paragraph 140 at page 60 of the said report.



1.1 Corruption and money laundering investigations

Investigation constitutes the core function of the ID. In the last year's report, we gave an overview of how the ID conducts corruption and money laundering investigations by virtue of section 20 of the Prevention of Corruption Act (PoCA) 2002. As already explained, ICAC's investigations are divided into (i) preliminary investigations, and (ii) further investigations.

(i) Preliminary Investigation

Table I gives an overview of preliminary investigations (PI) conducted by the ID during the reporting period.³

Details	Corruption	Money Laundering	Corruption	Money Laundering
Opening balance of cases on PI on 1st July 2021	169	189	-	-
New cases on PI in the FY	209	182	-	-
Total cases on PI in the FY	-	-	378	371
Discontinued PI in the FY	202	192	-	-
PI put to FIs in the FY	22	37	-	-
Total completed cases on PI in the FY	-	-	224	229
Closing balance of cases on PI for year ending 30th June 2022	-	-	<u>154</u>	<u>142</u>

Table I

³ The performance of the Rodrigues Sub-Office is shown in Table XIII below.

In the divisional action plan for 2022, the ID decided to complete by 30th June 2022 the maximum PIs that date back to 31st December 2019 and prior to that date. Some of the reasons, among others, that may account for a PI to be on the list of longstanding cases are:

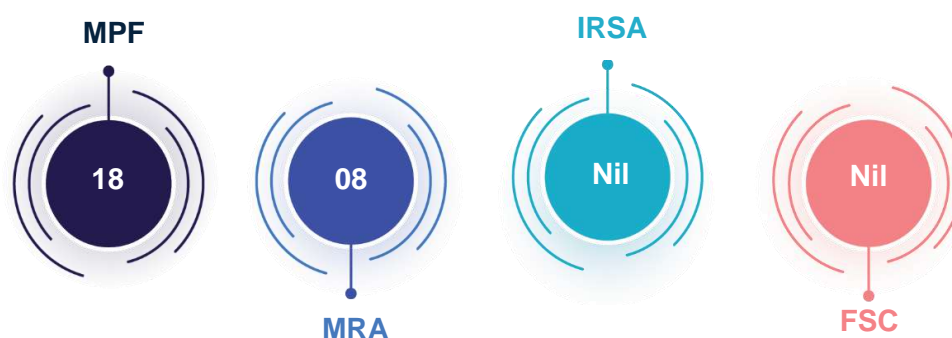
- (i) When a complainant opts to remain anonymous, more time and effort are required to look for evidence.
- (ii) It takes time for the Financial Intelligence Unit (FIU) to gather information and provide the Commission with an intelligence report.
- (iii) It takes time for banks and financial institutions to provide the Commission with bank statements, and for telephone operators to provide the Commission with itemised bills for its investigations. It also takes time to analyse these documents for evidence.
- (iv) Many first information reports (FIRs) contain numerous allegations of corruption or money laundering against one or more persons or entities. For investigation convenience, these allegations are separated into limbs. Very often each limb demands a full-fledged investigation of its own. For the period under review, the ID received **328** FIRs comprising **742** investigable limbs.
- (v) When foreign jurisdictions are involved, this often implies resorting to mutual legal assistance (MLA). Generally, this is a quite lengthy process; let alone that the result is often unfruitful.

Table II gives an overview of longstanding PIs, including the number of such cases that was completed during the year under review.

Details	2012	2013	2016	2017	2018	2019
Balance on 01st July 2021	01	01	05	14	45	69
Balance of completed cases on 30th June 2022	01	00	01	09	33	63
Balance carried forward on 01st July 2022	00	01	04	05	12	06

Table II

The Commission refers all actionable conducts falling outside its investigative purview to the Commissioner of Police (CP), the Director-General of the Mauritius Revenue Authority (MRA), the Director of the Integrity Reporting Service Agency (IRSA), or the Chief Executive of the Financial Services Commission (FSC), as the case may be, for actions at their level. The illustration below shows the number of referrals that the Commission made to these institutions during the reporting year.



(ii) Further investigation

Table III gives an overview of further investigations (FI) conducted by the ID during the reporting year.

Details	Corruption	Money Laundering	Corruption	Money Laundering
Opening balance of cases on FI on 1st July 2021	128	185		
New cases on FI in the FY	22	37		
Total cases on FI in the FY			150	222
FI completed with recommendation of prosecution in the FY	07	09		
FI completed with recommendation of 'no further action' in the FY	34	20		
Total completed cases on FI in the FY			41	29
Closing balance of cases on FI for year ending 30th June 2022			<u>109</u>	<u>193</u>

Table III

Table IV gives an overview of longstanding FI, including the number of such cases that was completed during the year under review.

Details	2007	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Balance as at 01 July 2021	01	05	08	03	05	12	24	37	92	45	40
PI put to FI during the financial year	00	00	00	00	00	00	00	00	03	06	09
Balance completed as at 30 June 2022	01	01	04	02	01	04	07	08	18	07	05
Balance carried forward to 01 July 2022	00	04	04	01	04	08	17	29	77	44	44

Table IV

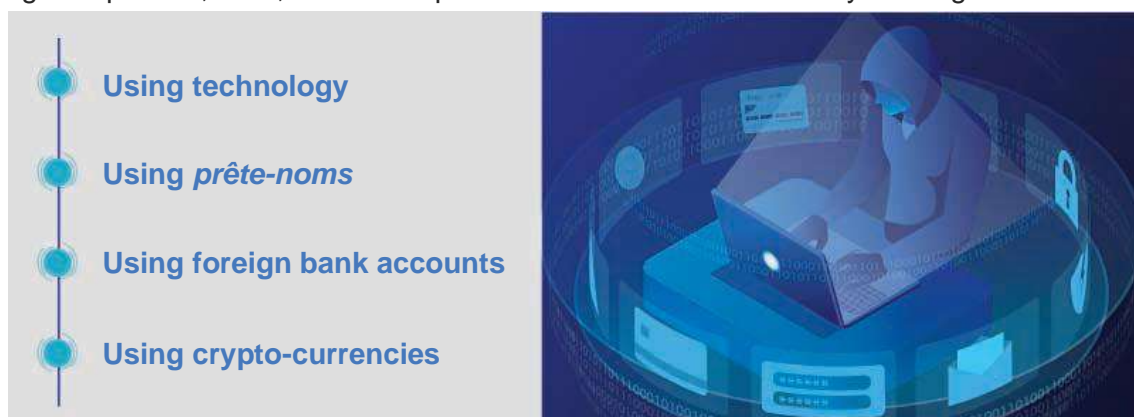
Table V shows the number of completed FI that was referred to the Legal Division (LD) of the ICAC and was awaiting preliminary advice at as 30th June 2022.

Number of:	Recommendation		Total
	Prosecution	NFA ⁴	
Completed investigations pending preliminary advice by the Legal Division as at 30 th June 2022	14 (<i>Corruption</i>) 20 (<i>Money Laundering</i>)	31	65

Table V

(iii) Use of investigative powers, tools, and techniques

In last year's edition of the report, we gave our readers an overview of the *modus operandi* used by criminals to avoid detection. For instance, some would use foreign bank accounts or third parties' accounts to credit bribe monies. Money launderers would use nominees (*prête-noms*) to enjoy the proceeds of their crimes with impunity. The readers were also introduced to the investigative powers, tools, and techniques that the ID uses to effectively investigate these crimes.



⁴ No Further Action

Table VI shows the number of times during the reporting year that the ID used the undermentioned techniques, powers, and tools for its investigations.

Investigative Actions and Court Orders	Number
Recording of witnesses'/suspects' statements and interviews	2872
Order to be orally examined/ to produce documents, etc., under s.50 of PoCA	Nil
Search Order under s.51 of PoCA	02
Search Order under s.52 of PoCA	32
Attachment Order under s. 56 of PoCA	32
Seizure Order under s.58 of PoCA	03
Disclosure Order under the Banking Act and the Bank of Mauritius Act	52
Disclosure Order under the Information and Communication Technologies Act	19
Production Order under the Computer Misuse and Cybercrime Act	04

Table VI

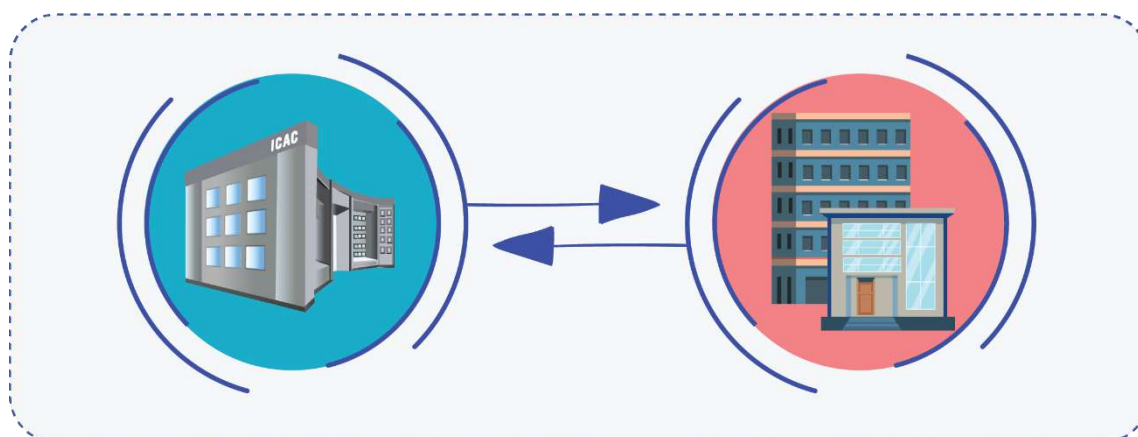
(iv) Typed statements and interviews

Since 15th January 2021, the ID has moved from handwritten statements and interviews to typed versions. As highlighted in last year's report, this innovation has attracted the appreciation of many ICAC's stakeholders like the Judiciary and the Bar Council. Besides providing a more legible version of statements and interviews, this innovation also enables investigating officers to save time in the recording process.



Since 22nd April 2022, the Commission has completed the second phase of the typed statements/interviews project. Henceforth, all investigating officers are equipped with laptops and portable printers in replacement of desktop computers. They are now able to record statements and interviews outside interview rooms during outdoor investigation. Between 01st July 2021 and 30th June 2022, the ID staff recorded some **1864** typed statements and interviews from witnesses and suspects, including **247** during outdoor investigations.

1.2 Parallel financial investigations



The concept of parallel financial investigations is at the heart of an effective AML/CFT strategy. From a practical point of view, it epitomises an investigation that focuses on the predicate offence and the money laundering offence(s) simultaneously. In the context of a terrorism financing investigation, a parallel investigation will simultaneously focus on offences relating to terrorism and the financing of terrorists, i.e., the money laundering aspect of the crime. These simultaneous investigations are done proactively, and they bring together the expertise of two investigative backgrounds to collaborate effectively and to ensure that offences are fully investigated. The primary objectives of parallel financial investigations are to (i) identify proceeds of crimes for eventual confiscation, (ii) prevent the dissipation of assets and the integration of illicitly obtained profits into the legal economy, and (iii) prosecute those involved in money laundering. All these actions are meant to uphold the legal and socio-economic principle that nobody should benefit from crime.

The ID is involved in parallel financial investigations in two ways. The first instance is where the Commission initiates an investigation into an act of corruption and where the suspect has laundered the proceeds of the crime. Here the investigation involves only the ICAC for both the predicate offence (corruption) and the money laundering offence which are investigated in parallel and almost simultaneously. Additionally, the ID may be involved in a parallel financial investigation following a formal request from another LEA, for instance, the Police, the MRA or the GRA, to probe into the money laundering aspect of a predicate crime which the latter is already investigating into.

Table VII shows the number of parallel financial investigations that is ongoing at the ID as at 30 June 2022, and where the Police and Mauritius Revenue Authority (MRA) are investigating into the predicate crime.

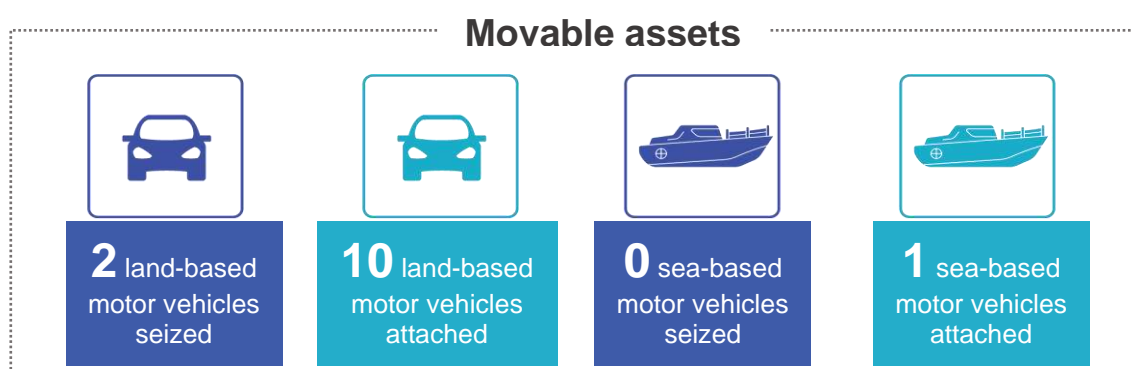
Status	Police	MRA
PI	14	16
FI	Nil	Nil
Total	<u>14</u>	<u>16</u>

Table VII

1.3 Realisation of movable assets

Section 58A of PoCA provides for the realisation, that is, the sale of movable assets that have been seized or attached on the reasonable belief that they are proceeds or instrumentalities of a predicate offence. The proceeds of their realisation are credited into a special bank account opened and managed by the Commission. Assets that the Commission have been referred to the Asset Recovery Investigation Division (ARID) to be restrained and on which the Court has granted restraining orders are not affected by section 58A. With the approval of the Commission, the ID has started to implement this new provision of the PoCA.

The illustration below shows the number of movable assets that the ICAC has seized and attached as at 30th June 2022.



These assets are eligible to be sold with the consent of their owners. The value of movable assets already realised as at 30th June 2022 amounts to MUR **15,610,963**.

1.4 Some positive impacts of ICAC's Investigations

ICAC's investigations have brought positive outcome with regard to improvements in the management and monitoring systems of some local institutions. What follows are a few examples:

- (i) In the context of the Covid 19 pandemic, ICAC's investigations have unearthed many unlawful practices by some traders. This has caused the Ministry of Commerce and Consumers' Protection (MCCP) to exercise stricter control on the prices of medication, and to bring to book many dishonest suppliers and pharmacy owners.
- (ii) Investigation into the procurement process of the Central Electricity Board (CEB) has enabled the latter to discover corruption loopholes in its procurement system. The CEB has thus embarked into a complete overhauling of this system for more transparency and accountability.
- (iii) ICAC's investigations into the Human Resource Development Council (HRDC) Training Grant System has disclosed loopholes in the control mechanism that some dishonest employers were abusing of. In light of these investigations, appropriate measures have been taken by the HRDC to address the identified weaknesses in the system.

- (iv) In a recent past ICAC's investigations enabled the Mauritius Revenue Authority to recover some **MUR 26,536,514** from tax evaders.

1.5 Support Units

As in previous years, these units have made significant contributions to the achievements of the ID during the financial year.

(i) The Digital Forensic Laboratory (DFL)



The DFL offers specialist services as listed in **Table VIII** below. The Table also shows the number of such services offered during the year under review.

Types of examination	Number
Computer forensics	224
Cellular and mobile devices forensics	218
Email forensics	20
Audio forensics	10
Video forensics	15
Live network forensics	Nil
Audio transcriptions	56

Table VIII

Table IX shows the various types of digital devices that were sent to the lab for examination during the reporting period. The Examiners produced **250** forensic reports during the financial year.

Digital devices examined	Number
Laptop	62
Tablet	07
System Unit	30
Mobile phone	112
SSD	03
SIM card	99
Micro SD card	33
USB drive	34
Hard disk	13
Floppy disk	01
External HDD	18
Server	05
CD/DVD	27
DVR	01
Total	<u>445</u>

Table IX

(ii) The Prosecution Unit (PU)

The PU assists the ID in drafting provisional charges against suspects who are placed under judicial control, and main charges for cases sent to the Office of the Director of Public Prosecutions (ODPP) for advice with recommendation of prosecution. **Table X** gives an overview of the work performed and the statistics kept by this Unit for the reporting year.

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	04	10	48	<u>62</u>
Cases returned from the ODPP with advice of prosecution and 'no further action' (NFA) during the FY	14	14	43	<u>71</u>
Cases lodged before the Financial crime Division (FCD) during the FY	13	11	-	<u>24</u>
Provisional charges lodged during the FY	18	28	-	<u>46</u>
Cases pending determination before the FCD as at 30 th June 2022	43	58	-	<u>101</u>
Convictions secured as at 30 th June 2022	09	13	-	<u>22</u>
Cases dismissed as at 30 th June 2022	13	05	-	<u>18</u>

Table X

(iii) The Rodrigues sub-office

Table XI 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
	<i>PI</i>	<i>PI</i>	<i>FI</i>	<i>FI</i>
Opening balance of PI and FI on 1st July 2021	05	03	03	01
No. of new PI	08	00	-	-
Total PI for the financial year	<u>13</u>	<u>03</u>	-	-
No. of PI discontinued	11	00	-	-
No. of PI put to FI	01	01	01	01
Total FI for the financial year	-	-	<u>04</u>	<u>02</u>
No. of PI completed	<u>12</u>	<u>01</u>	-	-
No. of FI completed	-	-	<u>00</u>	<u>00</u>
Closing balance of PI and FI for year ending 30th June 2022	<u>01</u>	<u>02</u>	<u>04</u>	<u>02</u>

Table XI

1.6 International cooperation



From 15th to 24th February 2022, a delegation comprising two Detective Inspectors and a State Prosecutor from the Serious Economic and International Crime of Denmark (SØIK), thereafter renamed as Special Crime Unit (SCU), was on investigative mission at the ICAC. A second delegation comprising two Detective Inspectors from the National Cybercrime Centre of the same agency was on a follow-up mission at the ICAC from 19th to 27th May 2022. These two missions were part of a Joint Investigation Team (JIT) Agreement between ICAC and SCU in the CEB St Louis Power Station investigation. Their purposes were basically to:

- (i) Take cognizance of evidence gathered by ICAC and share relevant evidence obtained by the SCU.
- (ii) Hand over to ICAC electronic devices which were given to them for in-depth forensic analysis by their in-house IT laboratory.
- (iii) Examine with their portable state-of-the-art IT equipment and software, electronic devices seized by ICAC from suspects, which are connected to the abovementioned investigation, to look for material evidence that may be used against suspects who are being investigated by the SCU.
- (iv) Help the staff of the ICAC's DFL by sharing their expertise, identifying training needs and other requirements to enhance the potentials of the laboratory.

1.7 Challenges

The ID is at a crossroads. Being the investigative arm of the ICAC, it has had to make an evaluation of its effectiveness after 20 years of existence. No one can deny that the ID has contributed a lot in the fight against corruption and money laundering during these 20 years. However, it has still a long way to go to reach the expected level of excellence to measure up with more effectiveness to the challenges that are inherent to financial crime in today's world. These are the two crucial scientific challenges that the ID is expecting to face in a near future:

(i) Use of technology in financial crime

The ICAC deals with criminals who are now making extensive use of technology to commit their unlawful deeds. By the mere click of a button, funds are now transferred from one jurisdiction to another. The continuous sophistication of financial crime in this technology-driven world represents a huge challenge to anti-corruption agencies worldwide.

(ii) Use of virtual currencies in financial crime

Mauritius has now its legislation to regulate virtual businesses and the use of digital currencies. In the same vein, ICAC must get prepared to face new challenges in the FINTEC ecosystem when the time will come to investigate allegations of corruption and money laundering involving the use of virtual currencies and other intangible assets.

1.8 Way forward

To be more effective in the discharge of its mandate, it is essential that the ID regularly reviews and updates its mode of operation. In this respect, with the support of the Commission, its staff are working towards achieving the following objectives:

(i) Build a stronger and more effective investigation system

The staff of the ID strongly believe that they will be able to overcome the ever-growing challenges with enhanced effectiveness if they continue building an investigation system founded on integrity, accountability, transparency, and professionalism. This system will also pave the way towards developing a work culture and an investigation approach exclusive to the ICAC. Besides, the

foundation of this system will not only buttress the new framework for a more effective ID but also enhance public confidence in the organisation.

(ii) Build the capacity of staff through international cooperation

The ICAC avails of all opportunities locally and abroad to build the capacity of its staff. In this respect, the Commission is collaborating with and getting training slots for staff of the ID from the International Anti-Corruption Centre (IACCC), the International Law Enforcement Academy (ILEA), the Commonwealth Africa Anti-Corruption Centre (CAACC) and the Organisation for Economic Cooperation and Development (OECD) to build their capacity to be more effective.

(iii) Use Public-Private partnership to fight financial crime

On the domestic front, the ICAC is reinforcing its collaboration with its local partners (IRSA, FIU, FSC, MRA, Police, GRA and BoM). There are several parallel financial investigations which are underway with some local LEAs (see Table VIII). And the success of these investigations depends on effective inter-agency collaboration in terms of sharing of information and evidence, as the case may be. The ICAC has also started discussions with its foreign partners to get ideas and advice for the setting up of a sharing of information platform that will regroup local banks, non-financial institutions, and law enforcement agencies so that they can improve their collaboration in the fight against financial crime. Some designated staff of the Commission are having consultations with representatives of the National Economic Crime Centre (NECC) of the UK, before starting discussions with local partners on the development of a public-private partnership structure like the Joint Money Laundering Intelligence Taskforce (JMLIT) in the UK or the South Africa Money Laundering Integrated Taskforce (SAMLIT).

(iv) Set up specialised investigation teams

To improve its effectiveness, the ICAC is seriously considering setting up specialised investigation teams to investigate financial crime. There are many areas in which financial criminals have attained such level of expertise that we now require investigators who are trained specialists in fields like: procurement, financial technology (FINTEC), Information Technology (IT), civil engineering, drug trafficking, terrorist financing, amongst others.

(v) Adopt a prosecution-led investigation approach

The ICAC is moving slowly but surely in its project to adopt a prosecution-led approach to its money laundering and corruption investigations. Prosecution-led investigation (PLI) is a collaborative approach between the Investigating Officer (IO) and the Legal Adviser (LA) in the evidence-gathering process during the life span of an investigation with the objective to increase the chances of successful prosecution. In the ICAC context, this new approach will allow the ID and the Legal Division (LD) to work closely together to improve the quality of ICAC's investigations.

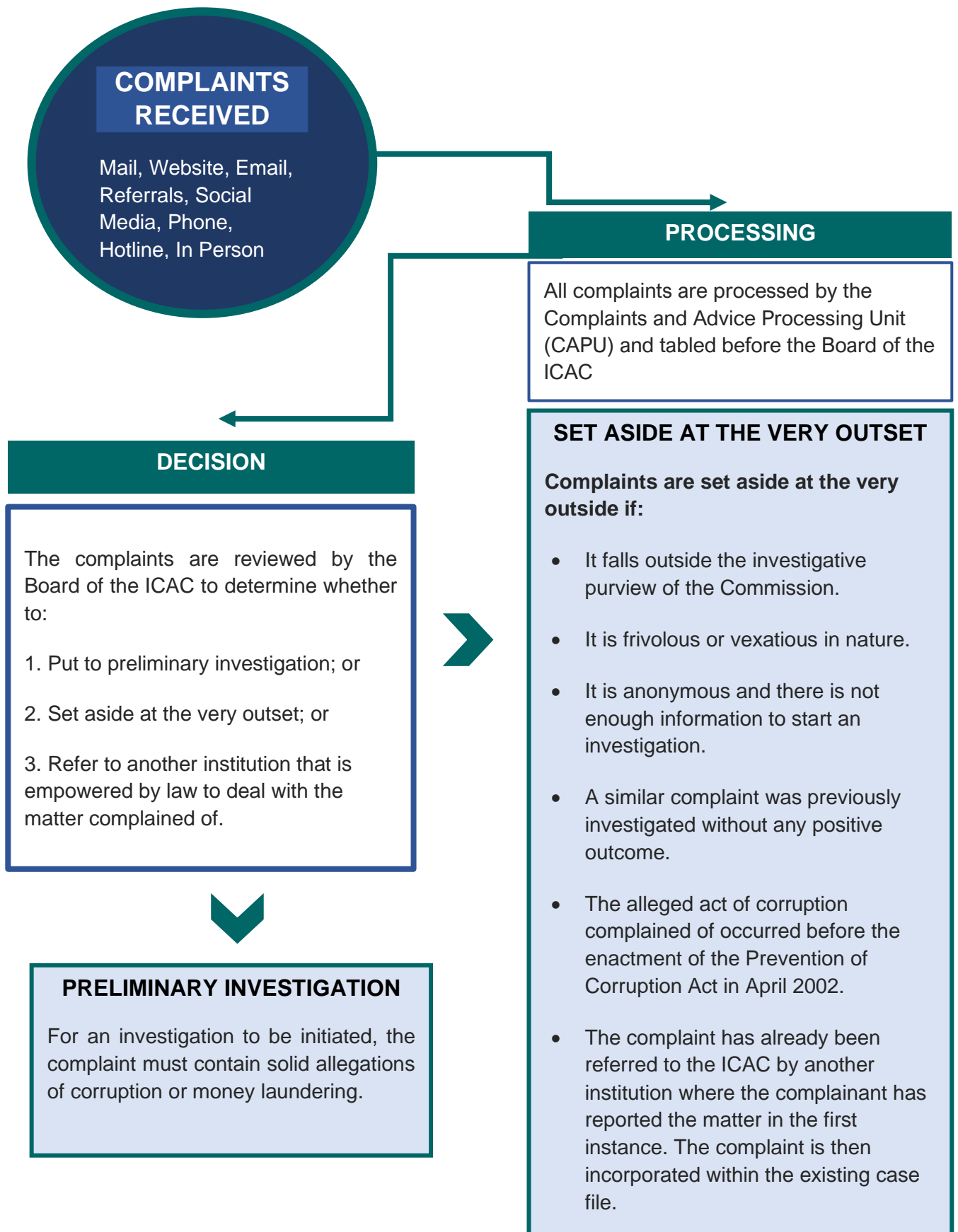
Chapter 2

The Complaints & Advice Processing Unit (CAPU)

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2.0 How We Work

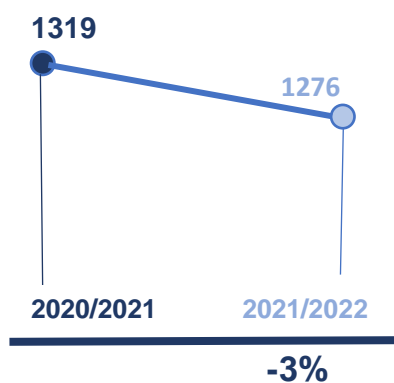


Files Opened

In 2021/2022, the ICAC opened **1276** files. Most of these files are opened when the ICAC receives complaints through letters, emails, website, phone, hotline and referrals from other institutions.

The rest of the files opened are triggered by the ICAC itself based on intelligence reports from the internal Intelligence Unit or from articles in the Press.

The number of files opened in 2021/2022 represents a decrease of **3%** from last year.

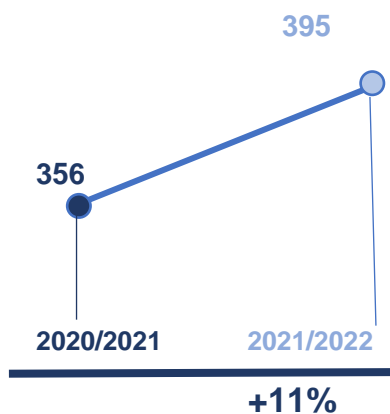


Preliminary Investigations

The ICAC reviews all complaints received to determine whether there will be an investigation. All investigations are conducted by the Investigation Division of the ICAC.

In 2021/2022, the ICAC initiated **395** Preliminary Investigations, amongst which **211** were allegations of corruption and **184** were allegations of money laundering.

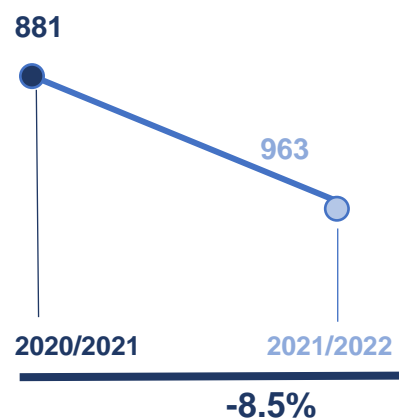
The number of preliminary investigations initiated in 2021/2022 represents an increase of **11%** from last year.



Set Aside at the Very Outset




The ICAC receives all kinds of complaints, amongst which many do not fall under the purview of the ICAC. These files are set aside at the very outset by the Board of ICAC.

In 2021/2022, the ICAC set aside at the very outset, **881** cases, which represents a decrease of **8.5%** from last year.



2.1 Statements & Advices

The Complaints and Advice Processing Unit (CAPU) also plays the role of advising the public and directing them to the appropriate institutions whenever their complaints do not pertain to allegations of corruption or money laundering.

TOTAL COMPLAINTS IN PERSON	244		
STATEMENTS RECORDED	61		INCREASE FROM 2020/2021
ADVICE PROVIDED	183		DECREASE FROM 2020/2021

2.2 Referrals to Other Institutions

When the Board of ICAC decides to set aside a complaint at the very outset, it may also decide to make referrals to other institutions, such as the Police, Ministry or Parastatal Bodies, more apt to take actions into the non-corruption or non-money-laundering complaints received by the Commission.

In 2021/2022, the ICAC made **422** referrals to other institutions. The top five most frequent institutions to which ICAC has made referrals to during the year in review are:

MPF – Mauritius Police Force

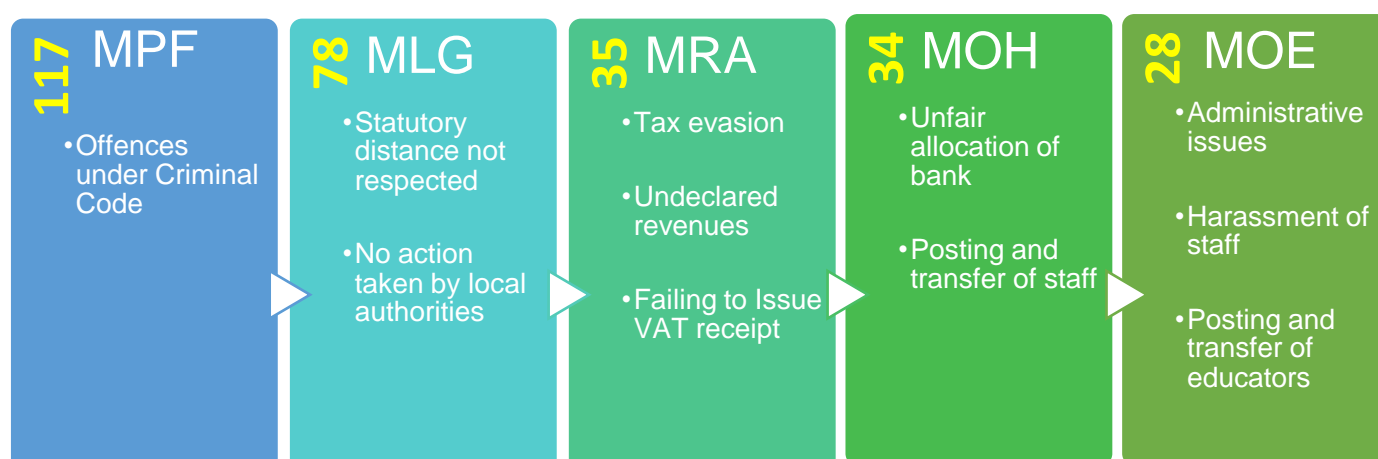
MLG – Ministry of Local Government and Disaster Risk Management

MRA – Mauritius Revenue Authority

MOH – Ministry of Health and Wellness

MOE – Ministry of Education, Tertiary Education, Science and Technology

Diagram I below shows the number of referrals made to those institutions and the nature of the complaints that have been referred to them.



2.3 Allegations of Corruption Cases

A deeper analysis of the **211** corruption complaints referred to the Investigation Division during the financial year has revealed the information presented in the following three tables:

Table I shows the top five **government sectors** mentioned in these complaints during the reviewing period and their evolution in ranking from year 2020/2021.

Rank	Sectors	No	%	Change in Ranking	
1	Law & Order	42	19.9%	+1	↑
2	Local Authorities	36	17.1%	+1	↑
3	Procurement	33	15.6%	-2	↓
4	Health Care	12	5.7%	+11	↑
5	Education	10	4.7%	+15	↑

Table II shows the top five most frequent types of **workplace functions** mentioned in these complaints and their evolution in ranking from year 2020/2021.

Rank	Functions	No	%	Change in Ranking	
1	Awarding contracts	39	18.5%	0	→
2	Managerial functions	37	17.5%	0	→
3	Investigating/Arresting	33	15.6%	+2	↑
4	Issuing permit/licence/clearance	29	13.7%	+7	↑
5	Private Works	12	5.7%	-2	↓

Table III shows the five most frequent **types of corrupt conduct** reported in these 211 complaints and their evolution in ranking from year 2020/2021.

Rank	Corrupt Conduct	No	%	Change in Ranking	
1	Abuse of public office	129	61.1%	0	➡
2	Public official taking bribe	42	19.9%	0	➡
3	Public official soliciting bribe	13	6.2%	+2	⬆
4	Conflict of interests	12	5.7%	0	➡
5	Bribery for procuring contract	5	2.4%	-2	⬇

2.4 The Way Forward

In 2020/2021, we started a project to revamp the ICAC's Complaints Reporting Platform, in light of our experiences, feedback received by our office, and a high and increasing need to digitalize our services following the Covid-19 Pandemic, to allow complainants to report their grievances without leaving the confines of their homes.

This new platform is expected to be launched by the end of year 2022 and will:

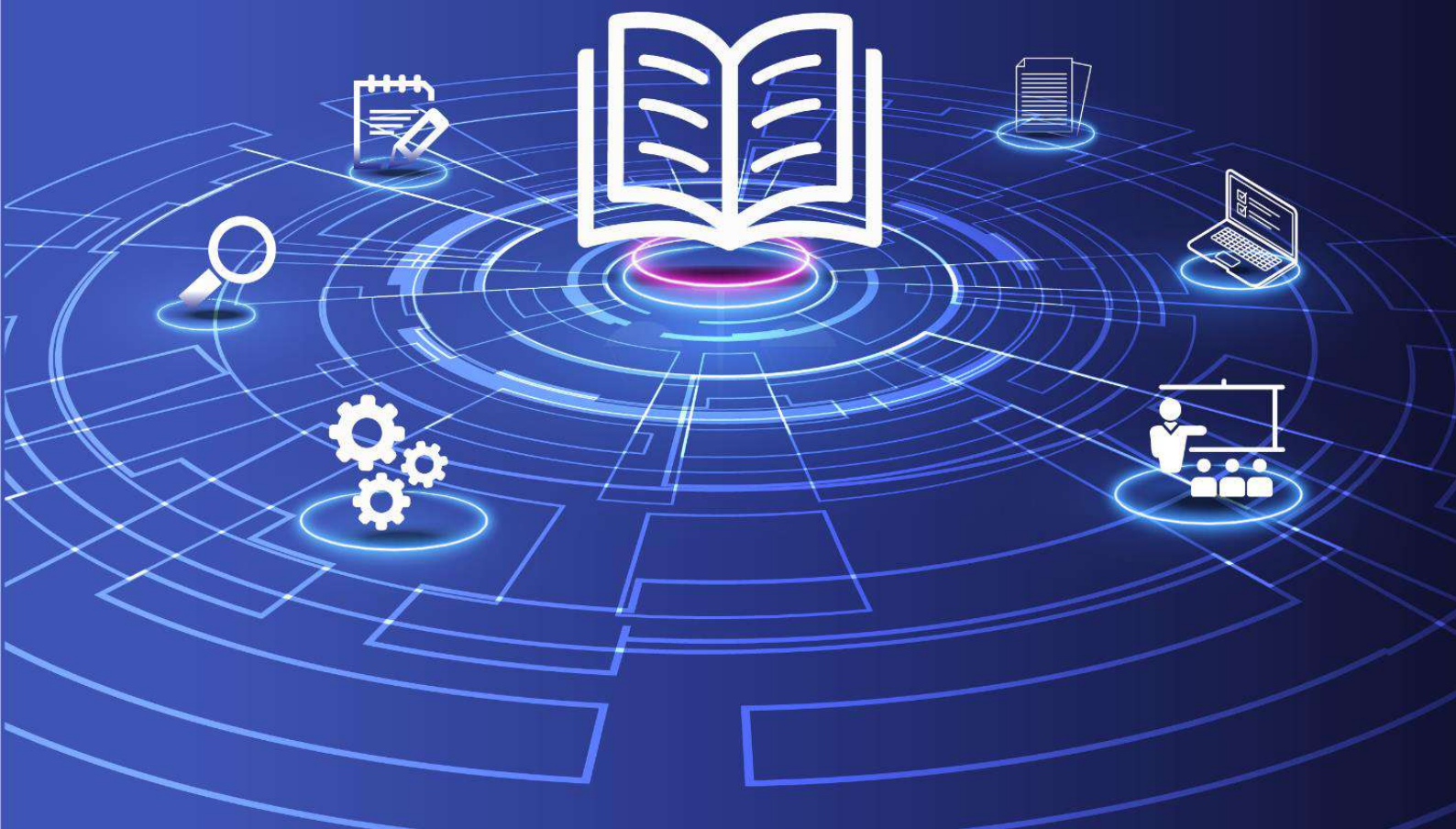
- offer complainants the option of either disclosing their identity or remaining anonymous;
- guide the complainants into providing the relevant information that are considered important to start an investigation based on allegations of corruption or money laundering;
- enable interaction between anonymous complainants and CAPU officers through the Comment section.

We remain strongly committed to keep improving the service that we provide to the public and enhancing our learning from them, in view to continue providing to the Commission, the resources and information needed to assist in the proper discharge of its independent duty.

Chapter 3

Corruption Prevention and Education Division

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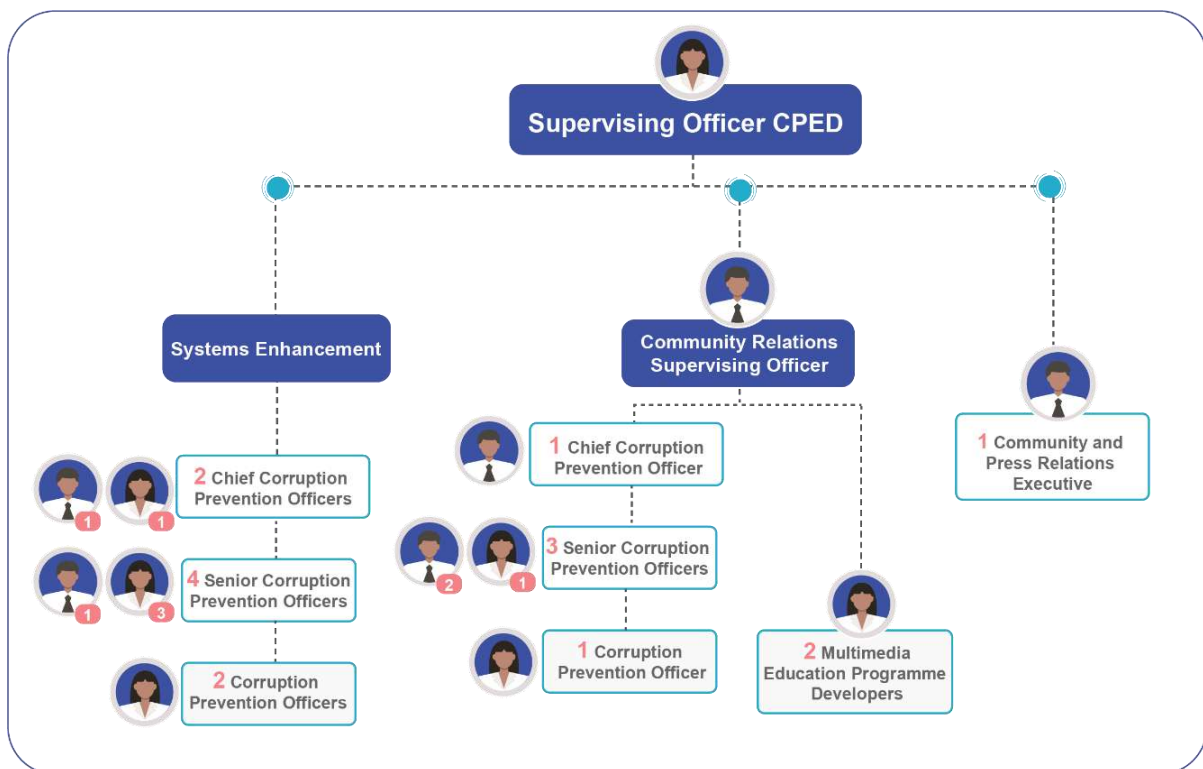
3.0 Introduction

The Corruption Prevention and Education Division (CPED) carries out prevention and education work as per Section 20 of the Prevention of Corruption Act (PoCA) 2002. The CPED has sustained its multi-stakeholder approach whereby prevention and education activities were conducted in collaboration with stakeholders of the public sector, private sector, education sector and civil society sector. The ICAC has also been active on the regional and international fronts.

During the period under review, prevention and education activities were conducted under Covid-19 sanitary restrictions.

3.1 Structure of the CPED

The CPED is composed of the Systems Enhancement Branch and the Community Relations Branch and its structure is as follows:



3.2 Systems Enhancement Branch

ICAC exercises vigilance and superintendence over integrity of systems and practices in public bodies to eliminate opportunities for corruption and other forms of malpractices. Corruption prevention strategies emphasised on assisting public bodies to mitigate risks of corruption through the conduct of Corruption Prevention Reviews (CPRs) and Corruption Prevention Guidance (CPG) and empowering them to promote organisational integrity via the Public Sector Anti-Corruption Framework (PSACF). During the reporting year, the following corruption prevention exercises were conducted.



3.2.1 Corruption Prevention Reviews

CPRs focus on enhancement of institutional governance framework, systems and procedures as well as promotion of people integrity by making anti-corruption recommendations to public bodies following examination of existing systems and procedures.

Main recommendations

- Development of documented policies and procedures
- Establishment of robust governance structures
- Reinforcement of controls
- Computerisation of systems and procedures
- Promotion of an ethics infrastructure

3.2.2 Follow-up Exercises

To ensure implementation of recommendations contained in CPRs, follow-up exercises have been undertaken.



3.2.3 Corruption Prevention Guidance

Over and above CPRs, a CPG has been provided to stakeholders on procurement of medical equipment.

Main recommendations

- Development of a procurement manual
- Reinforcement of supervision on procurement function
- Strengthening of oversight mechanism
- Promotion of an effective and efficient record management

3.2.4 Impact Assessment of ICAC's intervention on Internal Audit in Local Authorities

In 2021, the ICAC sustained its anti-corruption initiatives to reinforce integrity and local governance in 12 Local Authorities (LAs). An impact assessment exercise was conducted to gauge impact of our intervention and assess efficiency and effectiveness of the Internal Audit (IA) function in LAs in July 2021 in collaboration with the Ministry of Local Government and Disaster Risk Management.

Outcomes

- Creation of an Examination Unit in 9 LAs to segregate operational and auditing duties
- Setting up of an Audit Committee in all LAs
- Representative of the IA Unit forming part of the Anti-Corruption Committee of 10 LAs

3.3 The Community Relations Branch

The Community Relations Branch is the education arm of the ICAC. It is mandated, amongst others, to educate the population at large on the dangers of corruption and targets principally the education sector, public and private sectors and civil society. This is achieved through sensitisation and empowerment sessions, development of e-learning materials, social media campaigns and organisation of anti-corruption competitions. The main activities conducted are indicated below.

3.3.1 Education Sector

The main activities of the education sector were as follows:

The ICAC organised an award ceremony of the Logo Design Competition 2021. The competition meant for students of Grade 9 to 13 provided an opportunity for young people to unleash their creativity and design skills in the promotion of integrity.

The components of the interactive value-based CD in 2016 for primary school students entitled 'Be an anti-corruption star' were revamped and redesigned for dissemination to primary school pupils.

Development of 2 e-learning courses on Grooming the Young Generation to become Anti-Corruption Ambassadors for secondary school students and e-learning course for Integrity Club Facilitators - Practical Guidelines.

Launching of a value-based Education manual for pre-school educators to empower them in the transmission of values.



3.3.2 Public Sector

The following activities were undertaken:

Empowerment of Public Officers	Signature of Memorandum of Understanding (MoU)	Workshop on the Exercise of Discretionary Powers	Collaboration with the Chartered Institute of Public Finance and Accountancy (CIPFA)
Over 100 face to face and virtual anti-corruption empowerment sessions were conducted in public bodies in collaboration with our partners, namely the Civil Service College, the Mauritius Police Force and the Ministry of Public Service, Administrative and Institutional Reforms reaching 3000 participants.	On 25 August 2021, ICAC formalised its long standing collaboration with the Ministry of Public Service, Administrative and Institutional Reforms through the signing of a MoU. The aim of the MoU was to strengthen partnership between the two institutions and harness other avenues of cooperation for reinforcing public sector integrity.	A workshop on Exercise of Discretionary Powers was conducted targeting some 45 heads of Anti-Corruption Committees from public bodies.	<p>The ICAC collaborated with the CIPFA in the development and piloting of an International Certificate in Corruption Risk Management.</p> <p>The official launching of the course was held in April 2022 following signature of an MoU with CIPFA in March 2022.</p>

3.3.3 Private Sector

Approaches to combating corruption include improving integrity standards, development of policies, and designing institutional reforms that level the playing field for all businesses. In this context, the following activities were undertaken:

A. Report on ICT and Emerging Risks of Corruption produced by the Public Private Platform Against Corruption (PPPAC)

The PPPAC came up in September 2021 with a report on ICT and Emerging Corruption Risks in private and public bodies with relevant recommendations. The recommendations made have been forwarded to the Ministry of Information Technology, Communication and Innovation for implementation. This is the 5th report released by the PPPAC.

B. Collaboration with the National Committee on Corporate Governance (NCCG)

The input of the ICAC was sought for the development of a scorecard, a quantitative tool to measure the corporate governance standards of entities in Mauritius and their level of compliance with the National Code of Corporate Governance in Mauritius. ICAC was also invited to form part of the Jury Panel for the '*Board Effectiveness*' category.



ICAC Short Film Competition 2021

3.3.4 Civil Society

The ICAC has been consolidating its partnership with the civil society, youth and non-governmental organisations with a view to developing a culture of intolerance and integrity through the following activities:

- **Commemoration of the African Anti-Corruption Day 2021**

To commemorate the African Anti-Corruption Day 2021, ICAC organised a virtual Anti-Corruption Reflection Forum on 12 July 2021 on the theme: 'Overcoming corruption vulnerabilities in the face of the COVID-19 pandemic.' Around 75 participants from 50 institutions took part in the virtual forum.

- **Anti-Corruption Social Media Chain Post**

An anti-corruption social media chain post project was organised. The participants were members of the 'Comité Anti-Corruption' (CAC) of the nine districts in Mauritius. Four posts were selected and uploaded on facebook in October/November 2021. Some 6,500 people were reached through this project.

- **ICAC Short Film Competition 2021**

The ICAC organised the 3rd edition of the Short Film Competition in September 2021 to reinforce intolerance in citizens towards corruption and convey anti-corruption messages through short films. Participants were required to produce short films in either English, French or Creole language of 5-7 minutes duration to portray anti-corruption scenarios around the theme "Ene Moris San Koripsion." Entries from 17 amateur and 10 professional filmmakers were registered. The award ceremony was held on 04 February 2022 and broadcasted live on national television reaching a viewership of around 350,000. The event was also webcasted live on the ICAC Facebook Page. The best short films have been posted on the ICAC Facebook Page.



Launching of a first-day cover



Digital campaign - "Enn Moris San Koripsion"

- **Commemoration of International Anti-Corruption Day 2021**

The following activities were conducted:

- A first-day cover was launched at ICAC Headquarters. Moreover, the main post offices of the country were provided with the International Anti-Corruption Day seal to display anti-corruption messages on incoming and outgoing letters.
- A digital campaign based on the theme "Enn Moris San Koripsion" and display of large format banner bearing message to raise awareness on the fight against corruption on social media.
- Virtual pre-launching of a Corruption Risk Advisors Certification Training Programme of the Chartered Institute of Public Finance and Accountancy (CIPFA) and a discussion forum on Corruption Risk Management.

- **Anti-corruption sessions**

Some 30 anti-corruption sessions were held with the civil society reaching over 600 participants.

3.4 Servicing and Monitoring of the Public Sector Anti- Corruption Framework

The CPED sustained its efforts to ensure that public bodies take ownership for corruption prevention through the servicing of some 80 Anti-Corruption Committees in public bodies. For the year 2020-2021, Ministries and Government Departments were required to conduct at least two Corruption Risk Assessments (CRAs) and implement at least 75% of the recommendations made. The CRAs were validated by ICAC and recorded on the Management Information System of the Public Sector Business Transformation Bureau of the Ministry of Public Service, Administrative and Institutional Reforms. The ICAC facilitated the exercises by providing appropriate guidance to public bodies during the period under review.

3.5 Regional and International Cooperation

Regional and international cooperation are essential for an effective and sustainable fight against corruption. ICAC plays an active role on both the regional and international fronts. The main regional and international activities undertaken are as follows:

- The Global Operational Network of Anti-Corruption Law Enforcement Authorities (GlobE network) was conceived under the “Riyadh Initiative towards the Creation of a Global Operational Network of Anti-Corruption Law Enforcement Authorities” during the Kingdom of Saudi Arabia G20 presidency in October 2020. The first GlobE Network meeting was held in March 2022 in Saudi Arabia and the ICAC participated virtually to the meeting. The second meeting of the Steering Committee was held in Vienna in June 2022. The meeting provided a platform to follow up on progress and developments since the first plenary meeting of the GlobE Network.

The Director-General of ICAC played a leading role in the setting up of the GlobE Network, namely through contribution to the Expert Group Meeting held on GlobE Network and the Interim Task Force set-up to finalise modalities of the Network. Moreover, the Republic of Mauritius, through ICAC, is a member of the Steering Committee of the GlobE.

- The ICAC also participated in the CIPFA -Centre of Excellence in Finance (CEF) international public finance conference which was held in June 2022 in Tirana, Albania. The aim of the conference was to provide a platform for exchanging expert knowledge, experience, best practice and recommendations to public sector accountants and auditors, both regionally and globally. It also addressed issues pertaining to change management, transformation and decision-making issues for systems of governance, with a particular focus on ensuring the quality and sustainability of public services. The ICAC’s theme of intervention was *Public Sector-Integrity Initiatives and the Mauritian Experience*.
- The 4th International Collective Action Conference of the Basel Institute on Governance (BloG) was held from 30 June to 01 July 2022 in Basel, Switzerland. The conference brought together leading figures from the public and private sectors and international, academic and non-profit organisations to explore the conference theme **‘How to mainstream Collective Action to achieve a clean, fair and sustainable business environment for all’**.

The Director-General was a speaker on Day 1 of the Conference on the sub-theme: **‘Tailwind for Collective Action: The importance of government engagement and support for Collective Action’** along with four other representatives of authorities engaged in anti-corruption. Amongst others, discussions focused on the need for Collective Action for a meaningful fight against corruption and allowed for sharing of experiences.

- The Director-General participated in the Fourth Meeting of the Global Network of Law Enforcement Practitioners against Transnational Bribery (GLEN) which was held in June 2022 in Paris, France. The Working Group on Bribery’s meeting took place in parallel with the GLEN during the same week. This meeting focused on the global law enforcement response to corruption related to the COVID-19 pandemic.
- The ICAC participated in the 12th Commonwealth Regional Conference and Annual General Meeting (AGM) of Heads of Anti-Corruption Agencies in Africa which was held in May 2022 in Rwanda. The theme for the conference was *“Combatting Corruption for Sustainable Development in Africa”*.
- The 5th AGM of the Africa Association of Anti-Corruption Authorities (AAACA) was held in Bujumbura, Republic of Burundi in June 2022. The strategic plan for AAACA for the next 4 years was presented to members and the strategic report emphasized the creation of a Research Centre which is focused on the study of corruption in Africa and also the creation of a Corruption Index specific for Africa.
- The ICAC participated in the Open-ended Intergovernmental Working Group on the Prevention of Corruption and the 13th session of the Implementation Review Group meetings - Conference of the States Parties to the United Nations Convention against Corruption in June 2022 in

Vienna. The ICAC made three interventions during the meetings namely on measuring the impact of prevention and education work, the Mauritian experience on 'Education awareness, training and research' and tools and resources for identifying and mitigating corruption risks'.

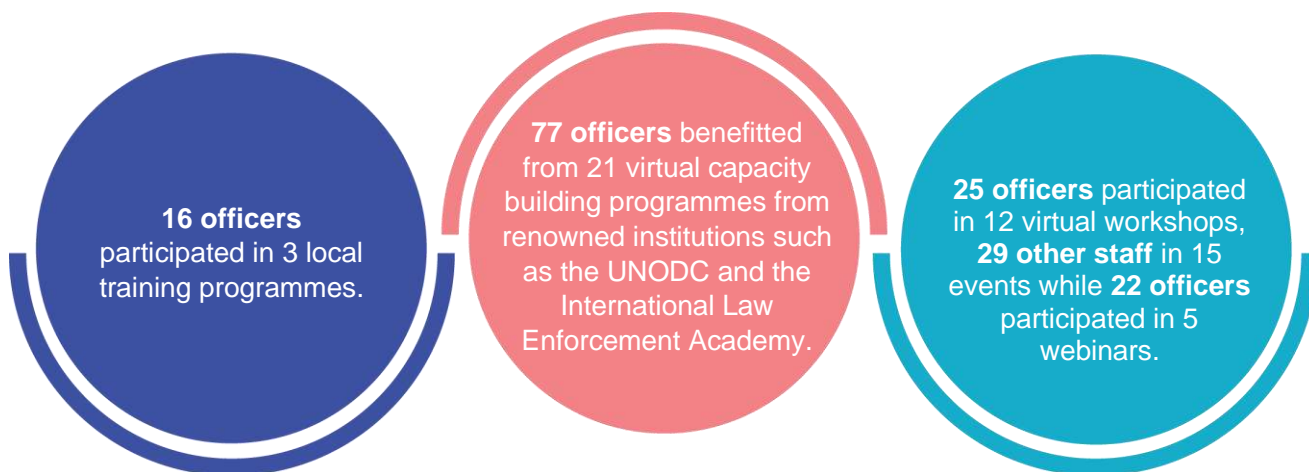
- The Director-General was invited to participate and share his experience during the 2nd Meeting of the High- Level Experts Working Group on Assessing Scope and Effectiveness of Innovative Legal Approaches to Money Laundering Investigations and Asset Recovery organised by the EU AML/CFT Global Facility which was held in May 2022 in Bucharest, Romania. The Director-General acted as moderator on the panel for a session on Outreach strategy and Research calendar.
- ICAC is an active member of the International Association of Anti-Corruption Authorities (IAACA), which is an independent and non-political anti-corruption organisation with the mandate to promote the effective implementation of the UNCAC and assist anti-corruption agencies worldwide in the prevention of and fight against corruption. In January 2022, the Director-General of the ICAC was elected as a member of the Executive Committee of the IAACA. The ICAC Mauritius is also a member of the Training Committee set up in 2017 to propose, oversee and evaluate training-related activities for members.

Moreover, Mauritius is also responsible for the Southern African region under the IAACA – African States Regional Group. The main responsibilities are, among others, to canvass non-member countries to join IAACA and follow up with members for continued IAACA membership.

- The African Union Advisory Board Against Corruption (AUABC) is an autonomous organ established within the African Union (AU), in terms of Article 22 of the African Union Convention on Preventing and Combating Corruption. A representative of the ICAC acts as Board Member on the AUABC Board. As such, ICAC Mauritius chairs the Working Group regarding the development of an African corruption measurement tool and methodology. The ICAC also participates in various activities organised by the AUABC such as the African Anti-Corruption Dialogue.

3.6 Capacity Building Programmes

ICAC focuses on enhancing the competencies and skills of its personnel through capacity building programmes in diverse areas, both locally and internationally. Some 169 staff benefitted from training on anti-corruption, anti-money laundering and related fields.








3.7 Communication

Press relations and Press Coverage

The traditional press and new forms of media (online news websites) remain a cornerstone of the communication mix used to reinforce public awareness against corruption. A collaboration with the Media Trust saw the holding of a capacity building workshop on the theme “*Financial Crime Reporting*”, which saw the participation of 28 journalists from 15 newsrooms. The main objective of the workshop was to provide practising and budding journalists with key concepts to make sense of news releases imparted by ICAC so that they can independently develop the information and frame it in a news item. Ultimately, it is expected that the workshop will build upon approximately 420 press articles reporting ICAC’s activities mainly on investigation and prosecution cases annually to include education and prevention initiatives.

Digital Communication

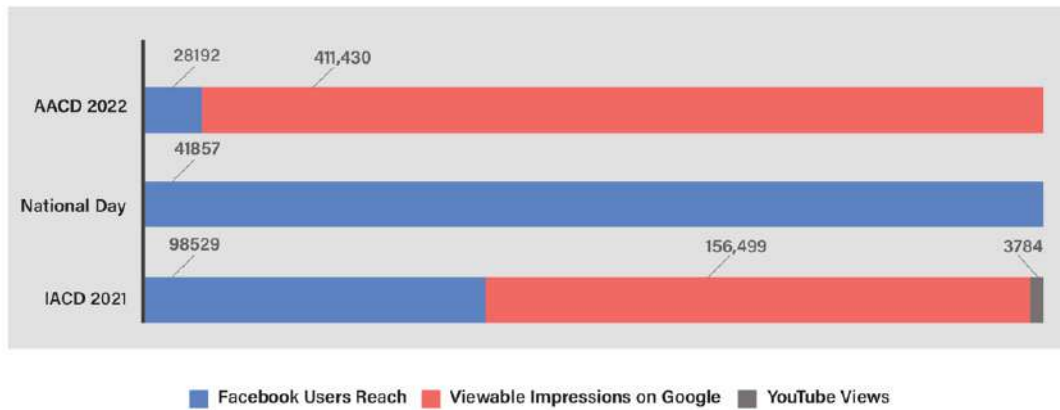
ICAC has reinforced its education and communication team by recruiting two Multimedia Education Programme Developers since July 2021, with the aim of achieving the following objectives:

 Digitalisation and creative transformation of all the activities, materials and tools developed by the CPED	 Reinforcement of ICAC's online presence through social media networks	 Modernisation of anti-corruption messages	 Digital marketing campaigns through the use of vlogs and animated banners	 In-house videos production
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The following digital campaigns were created and marketed:

In the context of the International Anti-Corruption Day 2021, a digital campaign was created on Facebook, YouTube and Google Display Network. An infographic video, 5 image posts and 5 animated Google ad banners were produced on the theme “ <i>Enn Moris San Koripsion</i> ”	A digital campaign on National Day 2022 was created on Facebook to reach out to the audience by showcasing images from their everyday lives to increase receptiveness of messages on anti-corruption and patriotism	To commemorate the African Anti-Corruption Day 2022, a short video of our stakeholders was produced and a digital campaign was run on the theme “ <i>Strategies and Mechanisms for the Transparent Management of Covid-19 Funds</i> ”. This has reached more than 27,000 audience on ICAC Facebook page.
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The digital campaigns analytics collected is shown in the table below.



Social Media Deliverables

Social media is an effective way to reach new audiences and create brand awareness. In order to achieve this goal, good quality content was created and posted regularly throughout the year as follows; 6 Videos for 63,222 views, 13 static graphic posts with strong anti-corruption messages and live event videos.

Video Production



A number of anti-corruption videos were produced as follows:

- 3 anti-corruption animated stories designed targeting students aged 8 to 11 years to enable them to mature as integrity builders.
- Production of a short-animated video to create awareness on corruption among candidates calling for their tests at the Traffic Branch. The animated video depicts some of the corruption offences to sensitise potential drivers/members of the public at the Traffic Branch. It also encourages candidates to report any possible act of corruption.
- Development and production of an inspirational video featuring a slam by an ICAC stakeholder, namely “*Soley lev pou tou dimounn*”, highlighting the link between fighting corruption and the sense of patriotism around celebrations in the context of National Day 2022.

3.8 Challenges and The Way Forward

Our prevention and education work is unfortunately hampered by numerous challenges. The main challenge during the reporting period has no doubt been the limitations imposed by the sanitary protocols in the wake of the Covid-19 pandemic. Thus, face to face interactions were substantially reduced, especially in the education sector, and replaced as far as feasible by virtual and online modes.

The other challenges are as follows:

- Management commitment in public bodies with regard to the implementation of recommendations of CPRs or the conduct of CRAs in corruption prone areas is not always forthcoming. Thus, efforts need to be sustained towards securing management commitment which is crucial in securing corrupt-free public institutions.
- The ICAC has to keep pace with the fast-changing technology and gatekeeping of the press for publishing of information. Resources must be geared towards improving visibility and impact of corruption prevention and education initiatives especially where the Mauritian advertising landscape features the sharing of much information.
- Prevention and education are key in bringing a change in the population's mindset. In this context, additional human resources and expertise are required to sustain our anti-corruption campaigns.
- ICAC is very active on the regional and international front and forms part of a number of platforms and networks. However, the servicing of all the platforms/networks require specialized knowledge and skills and additional personnel. A dedicated unit for international cooperation and capacity building has become a must.

Chapter 4

Legal Division

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4.0 The Legal Division

The Legal Division (LD) is established under Section 28 of the Prevention of Corruption Act 2002 (PoCA). It plays a significant and active role in the achievement of the mandate of the Commission. Its functions are to tender legal advice to the Commission and to conduct prosecution of corruption and money laundering offences. The LD is driven by core values such as Dedication, Resilience, Innovation, Vision and Efficiency.

4.1 Human Capital

The LD has expanded over time. The organigram below shows the LD as at 30 June 2022.



4.2 Court Matters

A. Intermediate Court of Mauritius – Financial Crimes Divisions

The Financial Crimes Division (FCD) of the Intermediate Court is a good addition to the arsenal in the fight against financial crimes. Legal Advisors from the LD represent the Commission before the FCD on almost a daily basis to conduct prosecution of financial crimes.

The setup of the FCD has led to a hike in the number of prosecutions, judgments and rulings that have been delivered by this specialist court in cases prosecuted by the Commission.

Statistics of prosecutions, judgments and rulings delivered by the FCD during the period under review

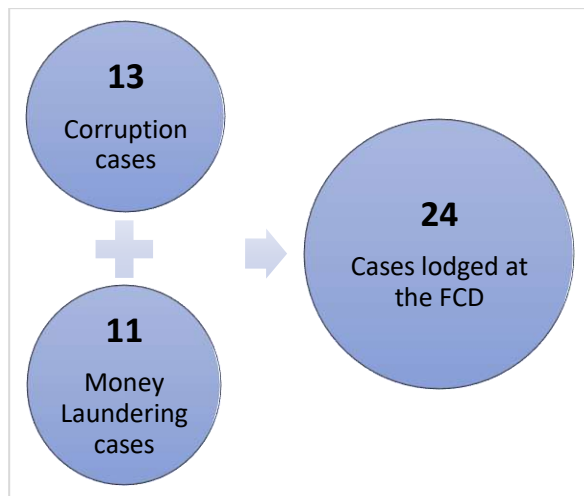


Diagram 1



Diagram 2

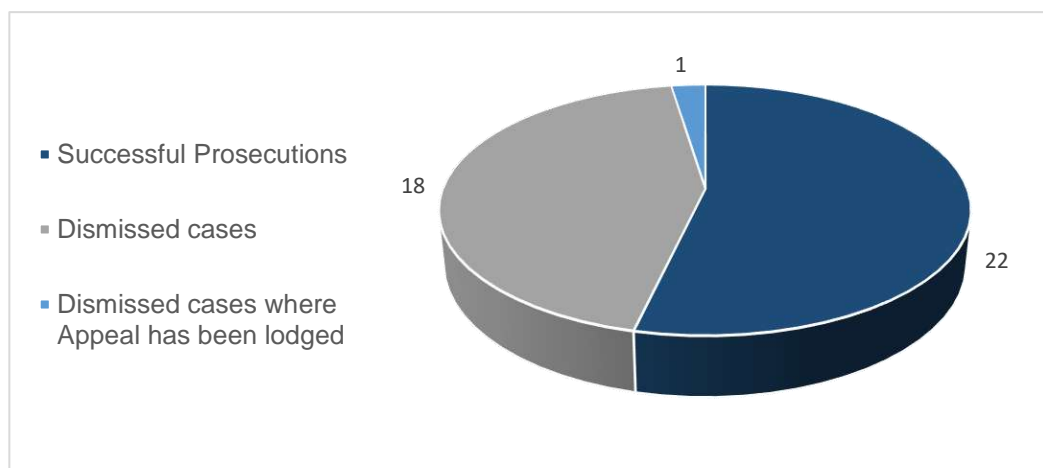


Diagram 3

During the period under review, 9 persons have been convicted for corruption offences, 14 persons have been convicted for money laundering offences.

Comparative statistics of number of convictions

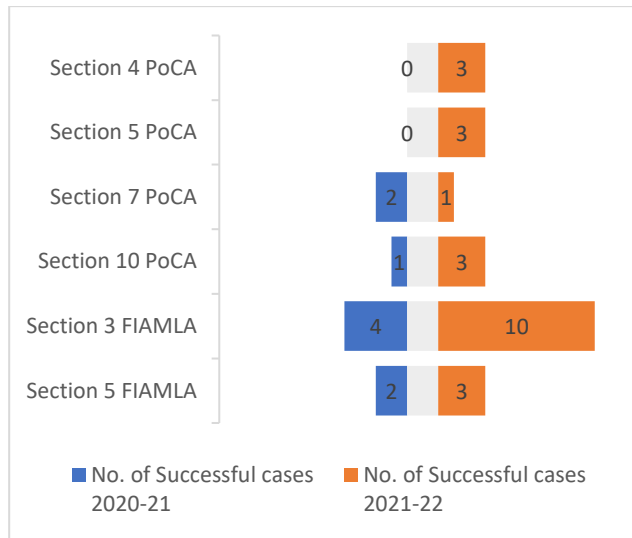


Diagram 4

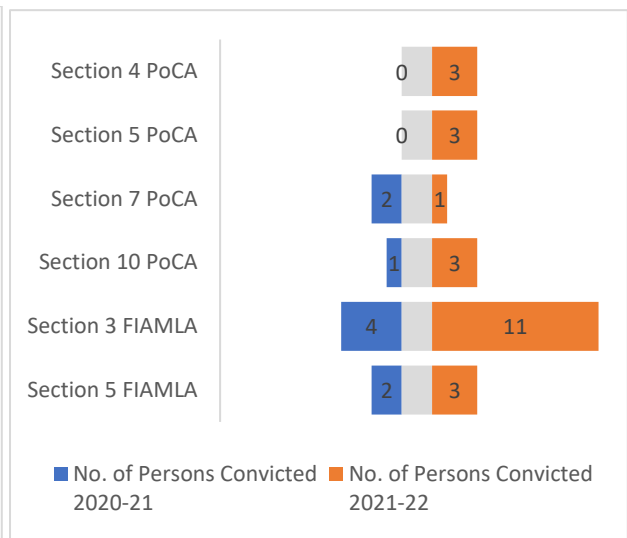


Diagram 5

Sentencing



B. Supreme Court

➤ Applications before Judge in Chambers

Applications made and granted

Types of Applications: 01 July 2021 to 30 June 2022	Number of Applications
Applications for Attachment Orders under the PoCA	32
Applications for Disclosure Orders under The Banking Act	50
Applications for Disclosure Orders under The Bank of Mauritius Act	2
Applications for Telephone Disclosure Orders under ICTA	19
Applications for Renewal of Attachment Orders under the PoCA	215
Applications made by ICAC to revoke/vary Attachment Orders under the PoCA	2
Applications for Production Orders	4
Application to appoint Quantity Surveyors	3
Applications for Search Orders under the PoCA	2

Applications being resisted

From 01 July 2021 to 30 June 2022	Number of Applications	Status of Applications being resisted
Application for Variation/Revocation/Discharge of Attachment Orders	14	6 Successfully resisted 4 Disposed 3 Ongoing 1 Unsuccessful
Application to show cause why items secured in the course of an investigation should not be returned to the owner	1	Successfully resisted

Applications not being resisted

From 01 July 21 to 30 June 2022	Number of Applications	Status of Applications not resisted
Application for Variation/Revocation/Discharge of Attachment Orders	3	1 Withdrawn 1 Ongoing 1 Completed
Application for leave to appeal outside delay	1	Ongoing

➤ **Cases / Applications before the Supreme Court**

Cases/Applications lodged by the Commission

From 01 July 21 to 30 June 2022	Number of Applications	Status of Applications
Contempt of Court Application	1	Ongoing
Application to execute forfeiture order against immoveable property made by the Intermediate Court	1	Ongoing

Cases/Applications lodged against or in presence of the Commission

From 01 July 21 to 30 June 2022	Number of Applications	Status of Applications
Appeal– Appellate Jurisdiction: Criminal	9	2 Successfully resisted 3 Awaiting Judgment 3 Resisting & Ongoing 1 Abiding
Civil	3	Resisting
Application for conditional leave to appeal to Judicial Committee of Privy Council	4	3 Successfully resisted 1 Resisting
Motion for Variation of Attachment Orders	2	Disposed
Motion to return properties seized	1	Resisting & Ongoing
Plaint with Summons	1	Resisting & Ongoing
Review of the decision of District Magistrate	1	Successfully resisted
Motion for Distribution of funds	1	Abiding
Motion to set aside order of Intermediate Court	1	Withdrawn
Injunction by way of Motion	1	Successfully resisted
Judicial Review	1	Abiding
Motion for the issue of permits	1	Not resisted

Matters resisted before the Judicial Committee of the Privy Council

From 01 July 21 to 30 June 2022	Number of Applications	Status of Applications
Applications for special leave to appeal	4	1 Successfully resisted 3 Ongoing
Application for award of cost	1	Ongoing

Applications made under the Asset Recovery Act 2011 by ICAC Attorneys on behalf of the Financial Intelligence Unit (Enforcement Authority)

From 01 July 21 to 30 June 2022	Number of Applications
Restraining Orders	8
Extension of Restraining Orders	2
Variation of Restraining Orders	1

4.3 Training and Capacity Building

Training of officers is an ongoing process at the Commission. At the level of the LD, officers have had the opportunity to attend trainings, workshops and conferences domestically, internationally and on virtual platforms on not less than 21 occasions. Broad topics covered are as follows:

- (1) Fintech, Virtual Assets and Initial Token Offering: AML CFT Requirements, Investigation of corruptly acquired crypto assets, Cryptocurrency Red Flags;
- (2) Advanced training on prosecution of money laundering and corruption offences, terrorism financing investigation and prosecution, public corruption and law enforcement techniques;
- (3) Asset Tracing and Seizure, Asset Recovery (Confiscation, Management of Assets (including virtual assets) and Forfeiture of Assets; and
- (4) Implementation of Recommendations of ESAAMLG and FATF.

4.4 Addressing Challenges Identified

(i) Working from Home (WFH)

Since its implementation in the wake of the Covid-19 Pandemic, WFH has made strides in the manner that the LD discharges its duties. The provision of laptops with remote access to work applications has enabled effective WFH. The Ag Chief Legal Advisor monitors, controls and

supervises the work of the officers of the LD through work plans and meetings which are held onsite, online as well as in a hybrid format.

The experience gathered while working from home during the lockdown period has given the LD the opportunity to implement the WFH programme on a long-term basis. The LD is now working towards adopting the WFH programme as a “new normal” to be assignment based.

(ii) Prosecution led investigation

The LD had identified in the previous Annual Report, the need for a Prosecution Led Investigation (PLI) in order to:

- a) ensure better effectiveness in the prosecution of money laundering and corruption cases; and
- b) address the observations made in the 2018 Mutual Evaluation Report.

PLI is now in its implementation phase. To that end the LD and the Investigation Division (ID) are conceptualising a standard operating procedure. This new approach will inevitably bring a major change in the way the LD and the ID will be discharging their respective functions, based on a more collaborative strategy. It will revolutionize the work culture, mind set and conduct of officers of both Divisions towards higher quality of investigation and prosecution.

(iii) Recruitment

In light of the increasing work load, responsibilities and the forthcoming shift towards PLI, the Commission recruited 4 legal advisers to reinforce its existing team of legal advisers.

(iv) Amendments Proposed

- **PoCA 2002:**

- (a) Criminalising bribery by or of foreign public official

During the period under review, the LD proposed amendments to the PoCA to criminalise (i) bribery by or of a foreign public official and (ii) deductibility of bribes for tax purposes. This is in line with the requirement of Convention of Combatting Bribery of Foreign Public Officials In international Business Transactions (Anti- Bribery Convention) of the OECD. The amendment proposed is also a step towards becoming a participant member of the OECD Working Group on Bribery.

- (b) New Section 58A PoCA- Realisation of Assets

PoCA has been amended to introduce new section 58A to enable the realisation of assets which have been seized by the Commission or which are subject to an attachment order on such terms and conditions as agreed by the owner of the said asset and the Commission.

In that respect, the LD together with the ID has worked on a Standard Operating Procedure (SOP) and same is in process of being implemented.

- **Declaration of Assets Act**

Amendments have been proposed to the DOA Act in view of addressing shortcomings which have been identified in the Act by the DOA Unit and the LD. The proposed amendments have been submitted to the Prime Minister's Office and are still under consideration at that level.

(v) Our Commitment to coming out of the FATF's Grey List

The LD was active as Co-Chair of a Sub-Committee of the National Committee on AML/CFT (IO7 Sub-Committee) to oversee the Implementation of the FATF Action Plan which was vital for Mauritius to exit the FATF's Grey List.

Members of the LD were part of the Mauritian delegation which interacted with the Joint Group of the FATF for the onsite meeting in September 2021. Further to the positive feedback of the Joint Group, in October 2021, in its Plenary Meeting, the Financial Action Task Force (FATF) approved the exit of Mauritius from the FATF's Grey List. Consequently, in January 2022, the EU announced that it has removed Mauritius from its 'Black List'.

4.5 Paving the Way Forward: Priorities of the LD for the Year Ahead

➤ **Amendments to the law for a unified and specialist approach to fight financial crimes**

Law is a dynamic subject and keeps evolving with time. The LD wishes to propose certain amendments in view of (a) strengthening the Commission's independence in investigating & prosecuting money laundering & corruption cases; and (b) increasing the level of cooperation between the law enforcement agencies involved in the fight against corruption and money laundering.

On that score the LD has contributed to propose amendments to the law for the creation of the Financial Crimes Commission.

➤ **Re-Engineering work at the level of the LD in view of the increased human capital**

The Legal Division is strong of 13 LAs, 3 Attorneys and 3 LROs; the largest it has ever been since the establishment of the Commission in 2002. This reflects the aim of the Commission to build an independent and competent pool of professionals for higher quality service.

The increase of human capital entails the need for the re-engineering, re-organisation of the work at the level of the Legal Division, to build competencies through sharing of knowledge, skills and experience, and building on past experiences.

This also requires team building for the smooth running of the division. The Legal Division has therefore also renewed its effort to put in place team building exercises in order to promote collaboration, proactiveness and collegiality amongst its staff.

➤ **Implementation of the Prosecution Led Investigation (PLI)**

The LD is working in collaboration with the ID to implement the PLI and its standard operating procedure. In this endeavour the officers of the LD will be involved at the early stages of investigation, to lead and guide the investigators and to ensure collection of admissible evidence.

➤ **Continuous training**

A multitude of trainings have been planned for the next financial year. The LD aims at having both in-house trainings by officers within the Commission, cross-divisional trainings as well as training from external experts like Judges, former Judges and Senior Counsel or Senior Attorneys in fields such as virtual assets, in-depth training on Financial Action Task Force (“FATF”) standards and civil procedures relevant to the LD.

➤ **Agreed statement of facts**

The Courts Act 1945 has been amended to provide that the prosecution and the defence can agree that an alleged fact contained in the information, any document or any other evidence, is not contested and a Judge or Magistrate may consider the alleged fact as proved.

The purpose of this amendment is to allow the Prosecution and the Defence to agree on non-contentious issues, including documents, and those would be deemed to be proved on adjudication of the Court, without the Prosecution having to call witnesses or produce documents. The end result is to expedite matters in Court.

The Agreed Statement of Facts (ASF) will be contemplated at the trial stage, without any need for further consultation or approval of the DPP, by the Prosecution, since:

- a) the DPP already conveyed his consent for prosecution, and
- b) the ASF is mechanism available to parties in the course of the prosecution of the case.

In this regard, the LD came up with a standard operating procedure relating to the implementation of an ASF.

➤ **Observatory Committee of Virtual Assets Activities**

The LD contributes in the fight against unlicensed virtual asset transactions at the national level. Members of the LD represent the Commission in the Observatory Committee of Virtual Assets Activities (the “Observatory Committee”). The Observatory Committee is an internal committee

comprising of other Law Enforcement Agencies and Supervisory Authorities. Its aim is to facilitate exchange of information on virtual assets, identify unlicensed Virtual Asset Service Providers and virtual asset transactions in view of sanctioning them. Members of the LD attends meetings of the Observatory Committee on a monthly basis to finalise reports and findings.

➤ **Meeting International Standards and Obligations**

(i) 2nd Cycle of the National Risk Assessment Exercise

Mauritius is embarking in the second cycle of its National Risk Assessment (NRA) exercise. The NRA provides relevant authorities, including with Commission with an opportunity to coordinate and undertake measures to identify, assess and understand the national ML/TF risks and review such risk assessments at least every 3 years. The Commission and the University of Mauritius have been nominated by the Ministry of Financial Services and Good Governance (as approved by the National Committee) to head the Money Laundering Threat Assessment Team. Two Legal Advisers of the LD have also been nominated to participate in the NRA Working Group in the ML/TF Vulnerability Assessment Team. Given its primordial importance all members of the NRA Working Group are expected to give this exercise top priority in order to complete the NRA exercise in a timely manner.

(ii) IO7, IO2, IO1, IO5 and IO8: Continuous work and support

- Members of the Legal Division have, since the MER all throughout the Post Observation Period as well as during the implementation of FATF Action Plan, been unflinching in their engagement to ensure Technical Compliance and Effectiveness as per the FATF Methodology. The Legal Division will continue its engagement, as co-chair of the subcommittee of Immediate Outcome 7, which pertains to law enforcement actions, as well as members of Other Immediate Outcome Sub committees. In this regard, it will provide input or reporting to the ESAAMLG, or on any other matter relevant to the mandate of the ICAC. Moreover, it will, in its operations and approach, ensure the sustainability of all processes and operational mechanisms in place. In addition, increasing understanding of the Standards coupled with the building up of the expertise have placed the LD in a key position to contribute to the fight against AML/CFT on all fronts. The LD will have to expand its grasp and understanding of corruption typologies involving foreign public officials, case law in relevant jurisdictions in order to advise investigation and effectively prosecute offenders under the newly enacted provisions pertaining to bribery by and of foreign public officials.
- With the increasing international scrutiny and domestic calls for more effectiveness in the fight against financial crimes, there is an urgent need for a unified front at the level of Law Enforcement Agencies. This can be achieved through optimization of resources, coordination of operations, and a multi-faceted strategy for detection, prosecution, asset recovery as well disruption of criminal networks. It also entails collaboration both at local, regional and international levels with other bodies. In this regard, recommendations for the setting up of a Financial Crimes Commission are pertinent so as to ensure a common approach, with a common objective. This will address the gaps posed by different agencies handling different issues without having a complete and comprehensive understanding of all the facts and circumstances.

Chapter 5

Corporate Services Division

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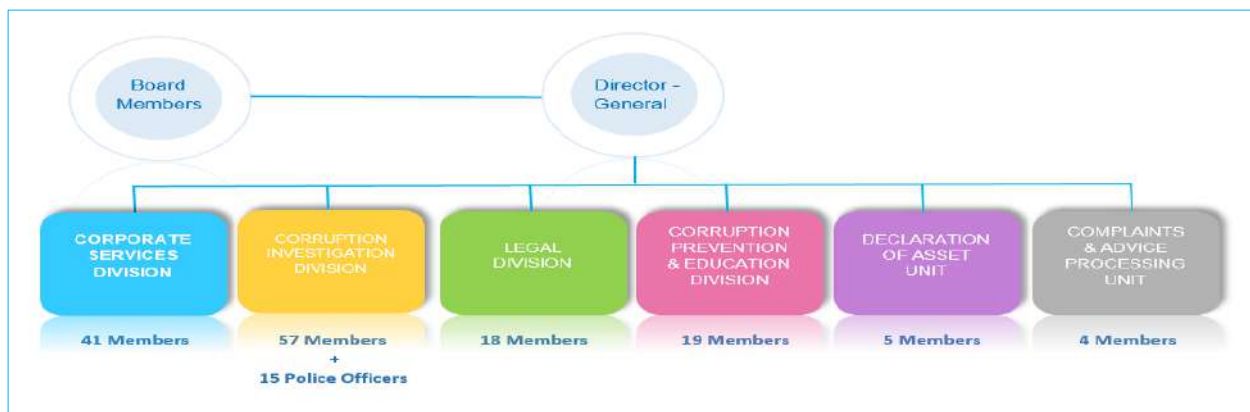
5.0 Introduction

The ICAC holds its personnel at the heart of its achievements and with its skilled and diverse workforce the Commission has always focused on achieving its strategic objectives. Despite the challenges that the second wave of the COVID-19 pandemic posed, Officers were guided towards the efficient continuity of the operations and adopted the concept of Work from Home. Staff well-being and safety were put at the forefront, and effective people management was crucial in the Commission's approach in dealing with the unprecedented challenges of the pandemic. Since 2021, the ICAC has navigated through the new normal by adopting new ways of working with the use of wider technology for the well-being of staff. The work from home concept is now part of the culture of the Commission making staff feel more comfortable in their routine.

5.1 Staffing

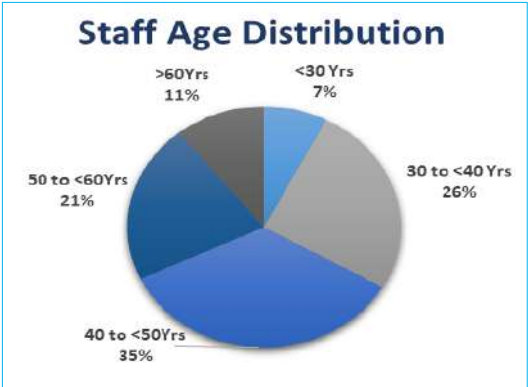
Our objective has always been to create a conducive environment to work, where people feel valued, respected, engaged, and thriving, whilst demonstrating the core values such as integrity, transparency, ethical behaviour, teamwork, professionalism and compliance with Rules. At the Commission, we continue to take positive steps towards becoming the "Employer of Choice".

For the 2021/2022 the Commission had eight openings and 16 Officers has been recruited in different Divisions. The total staffing at the ICAC stood at 144, with a mix of contractual and permanent staff. The ICAC Investigations Division is also strengthened by 15 seconded officers from the Police Force. The Rodrigues branch comprises of one Senior Officer and one Police on secondment. A breakdown is submitted by Division is tabled below:



The Commission constantly ensures that staff turnover remains as low as possible, and that a high staff retention rate is maintained through the formulation and implementation of appropriate employment policies and proper conditions of service and pay structure. Unfortunately, last year the Commission has bereaved itself from eight Officers.

Being part of the Gender Mainstreaming Group of the Ministry of Civil Service Protection Scheme Board, the ICAC has developed its Gender Cell. The Commission has always ensured a decrease in Gender Inequality. For the FY 2021/2022 the ICAC has a 58% male staff vs 42% female staff.



Talking about the Staff age distribution, the predominant age group at the ICAC for the FY 2021/2022 has been the category of staff aged between 40 to 50 years old with an average of 35%.

5.2 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 always 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.



5.3 Performance Management System

The Commission has adopted a modern Performance Management System since April 2017, following the recommendation of the Salary Commissioner in his 2016 Report on Conditions of Service. In stride of the Computerisation programme, the PMS has been enhanced to an electronic version. The application located on the Self- Service platform has been used since 2019 performance appraisal and has facilitated the generation of Performance Reports. At the beginning of the calendar year the management works closely with the Director-General to set up the objectives for the Commission which are thereafter cascaded down to the staff members, division wise whereby they all work out their KRAs and KPIs with their respective appraisers. Accordingly, the whole organization works towards the same goal. At the end of the year based on the appraisal assessments, increments are paid but most importantly work closely to achieve the capacity of the staff to the full potential. Performance of staff members are monitored throughout the year and all the discussions with regards to their achievements and shortcomings are documented of the ePMS platform.

5.4 Occupational Health and Safety

Occupational 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 that: (i) as far as it is reasonably practicable, safety, good health and welfare at work; (ii) 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.

5.5 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. Again the pandemic has been very present, and we adopted a proactive approach to risk identification through timely communication to employees on measures, guidelines and protocols. The Commission also came up with established protocols and procedures to lessen the contagion of COVID-19 that are updated based on the evolution of the pandemic 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. Over 80% of the staff have voluntarily gone for the Booster dose and necessary vaccination campaigns were organized for same. 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 and same was revamped in line with the new lightened protocols from the Government.

Notwithstanding the wide-ranging measures taken by the Government, the ICAC reviewed its mode of operation to ensure an optimum continuity of work. As such, the work from home programme implemented in 2020 was revamped and as at date same this is part of the culture of the Commission for some of the non-operational teams.

5.6 Finance Section

The ICAC ensures judicious use of its financial resources. Expenses incurred during Financial Year 2021/2022 are within the Budget allotted. With a view of enhancing the Commission's planning and budgetary control, several actions have been instigated.

Detective and preventive measures to minimize significant discrepancies and deviations have been utilized during the financial year through monthly reconciliation of both Income Statement and Balance Sheet as well as monthly forecast and analytical reviews.

Expenses have been monitored throughout the financial year to ensure that effective and efficient use of funds are in line with the Commission requirements.

For a good foundation of growth and proficient approach of the accounting department, strengthening of learning paths have been derived and applied.

5.7 Procurement Section

It has been an eventful year during which the Procurement Section has continued to play a key role in the process of procuring goods, works, consultancy services and other services for ICAC to perform its missions.

In its strategic drive to bring efficiency in the procurement system, the Procurement Section has been assisted by its procurement structure to meet the following missions:

- (i) the development of a modern and efficient procurement system for ICAC based on best practices;
- (ii) Promote integrity, fairness, and accountability process;
- (iii) Maximize economy and efficiency in ICAC procurement and obtain best value for expenditures incurred;
- (iv) Promote competition and foster participation in procurement proceedings

The ICAC is looking forward to move to an innovative and more efficient way of procurement through the implementation of the e-Procurement system which will enable ICAC to carry out its procurement electronically through a single digital platform that will allow suppliers to submit their bids on-line.

5.8 Challenges

The Corporate Services Division has a prime responsibility to provide efficient and effective support to allow the operational Divisions/Units to deliver on ICAC broader strategic business goals responding and adapting to changing internal and external challenges. Our major challenges are:

- lead and manage our HR function and deliver our Connected HR Strategy, workforce planning underpinned by a sound Performance Management System and continuous learning and development
- ensure judicious use of the Commission's resources and manage our financial systems including the estimates process and capital and current funding reviews
- demonstrate excellence in corporate governance which will provide openness and transparency and ensure value for money
- direct and implement sound policies on procurement in line with the probity principle
- coordinate the Commission's logistics and support services and ensure compliance with a range of contractual and statutory obligations including security and health and safety.

Chapter 6

Digital Transformation (IT)

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6.0 Context

For the past period, the digitalisation of the Commission has been driven by the Work from Home (WFH) initiative.

Moreover, the Commission has embarked onto the deployment of a cloud enabled infrastructure, applications and IT security to keep up with the rapid pace of innovation in the domain.

Major investments were made to promote this initiative with technology becoming a cornerstone of the Commission operations.

6.1 What has been completed?

- Revamping of the WFH Infrastructure to support the entire staff population
 - Upgrade of the telecommunication infrastructure to support the new services
 - Upgrade of the remote access infrastructure
- Deployment of mobile devices in line with the WFH project
 - More than one hundred laptops deployed to staff of the Commission
- Establishment of a cloud computing framework to promote the WFH initiative
- Deployment of latest (Case Management System) goCASE software release with enhanced features improving Working Online
- Upgrading of the CMS core server infrastructure for improved performance and security
- Successful deployment of a pilot for reporting complaints online
- Major milestones reached for the Declaration of Assets Web Portal
- Enhancement of the document scanning and digitalisation system
- Revamping of the electronic attendance core system
- Improved reporting and dash boarding features on key software applications through the use of data analytics techniques
- Major milestones reached under the Information Security Management System (ISMS)

6.2 What is in the pipeline?



Enhancement of the Commission's IT Security posture with deployment of data leak prevention technologies



Improving IT security awareness amongst staff through dedicated workshop on IT Security



Adoption of cloud technologies for improved scalability, integration security, accessibility and performance



Setting up a full-fledged IT Division



Revamping of the Digital Forensic Lab infrastructure

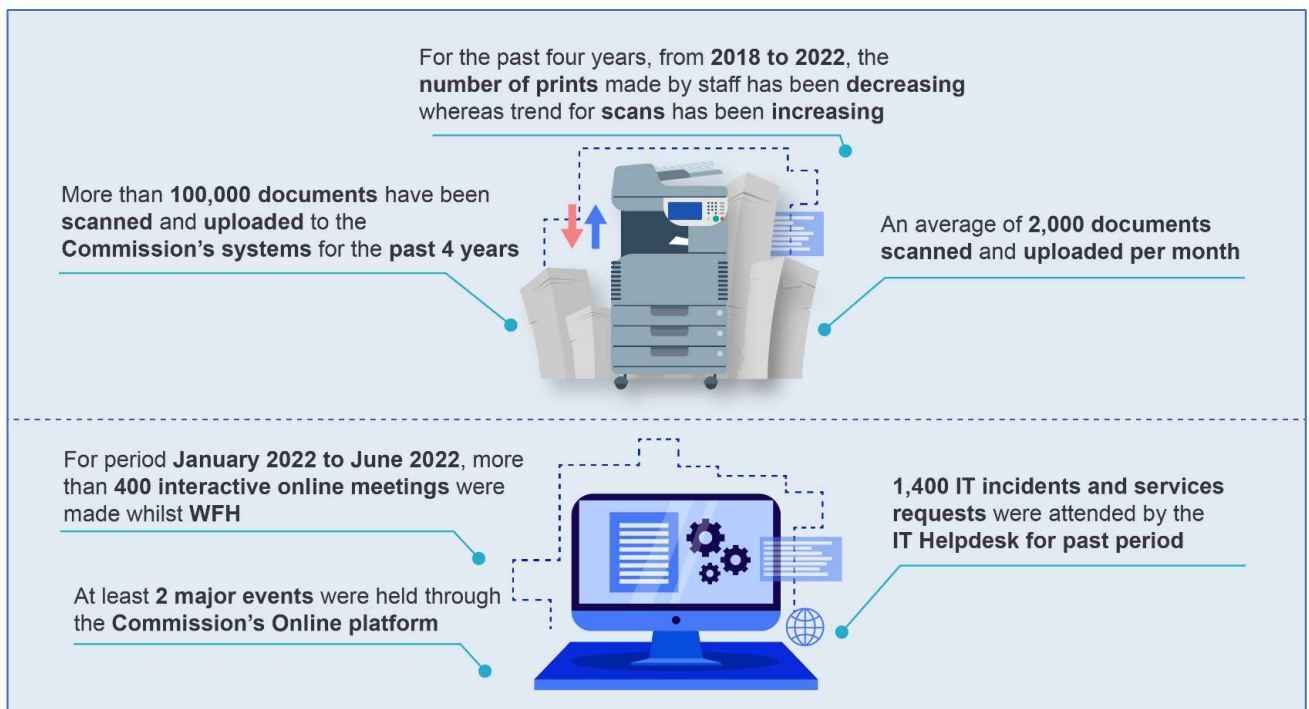


Revamping of the Commission's website



Enhancement of Disaster Recovery mechanism:
With the increasingly sophisticated and evolving threats against Information systems, digital resiliency has become an integral aspect of the Digital transformation of the organization, guarding the Commission's system against those threats.

6.3 Some Statistics



Chapter 7

Declaration of Assets (DOA)

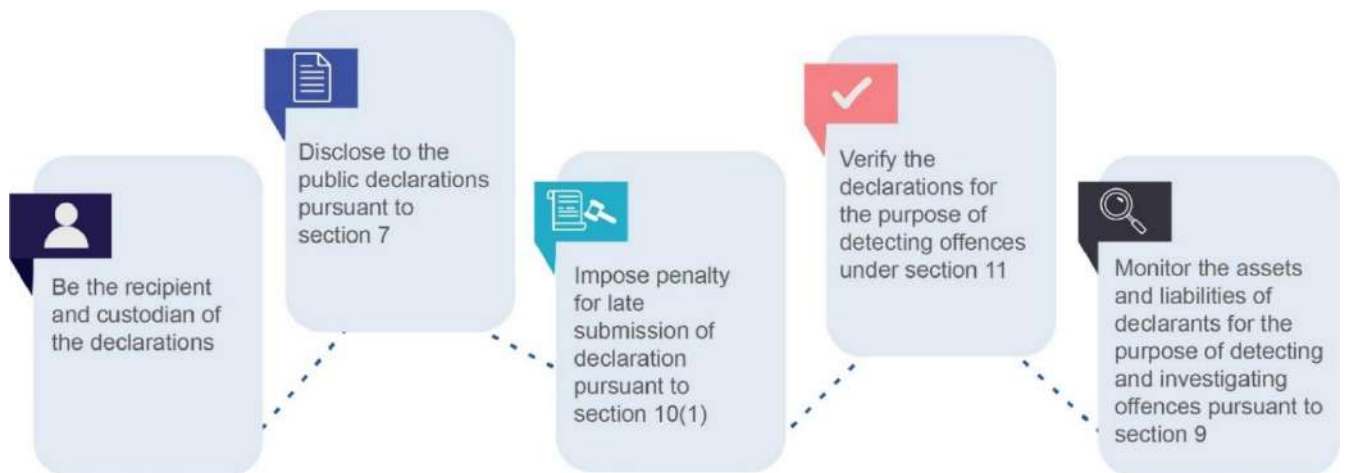
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7.0 Declaration of Assets

Following the enactment of the DoA Act 2018 and subsequent amendments, the Declaration of Assets (Amendment) Act 2019 came into force on 22 August 2019. Thereafter, several regulations were proclaimed, which supplement the Act. The declaration of assets mechanism acts as an instrument to enhance good governance, transparency and assist in promoting a culture of integrity, public trust and accountability in the public service.

By virtue of sections 7, 8, 9, 10 and 11 of the DoA Act 2018, as amended, the ICAC has been conferred with certain powers, functions and responsibilities, inter alia, as illustrated in the diagram:



This financial year was marked by the *election of the new Rodrigues Regional Assembly* which was held on 27 February 2022 and the *proclamation of the Declaration of Assets (Mauritius Prisons Service) Regulations 2022*.

(i) Election of the New Rodrigues Regional Assembly

Following the dissolution of the Rodrigues Regional Assembly (RRA) on 06 January 2022, the election of members of the RRA was held on 27 February 2022.

Pursuant to section 4(1) of the DoA Act, the newly elected members, including the Chairperson, were required to make a declaration of their assets and liabilities within 30 days following the ***first sitting of the RRA which was held on 18 March 2022***.

(ii) The Declaration of Assets (Mauritius Prisons Service) Regulations 2022

The Declaration of Assets (Mauritius Prisons Service) Regulations 2022 was made by the Prime Minister on 31 March 2022 following the recommendations of the Commission of Inquiry on Drug Trafficking. It extended the application of the DoA Act to every officer of the Mauritius Prisons Service (MPS), **comprising of 1282 officers in the 35 grades, irrespective of the salary drawn**.

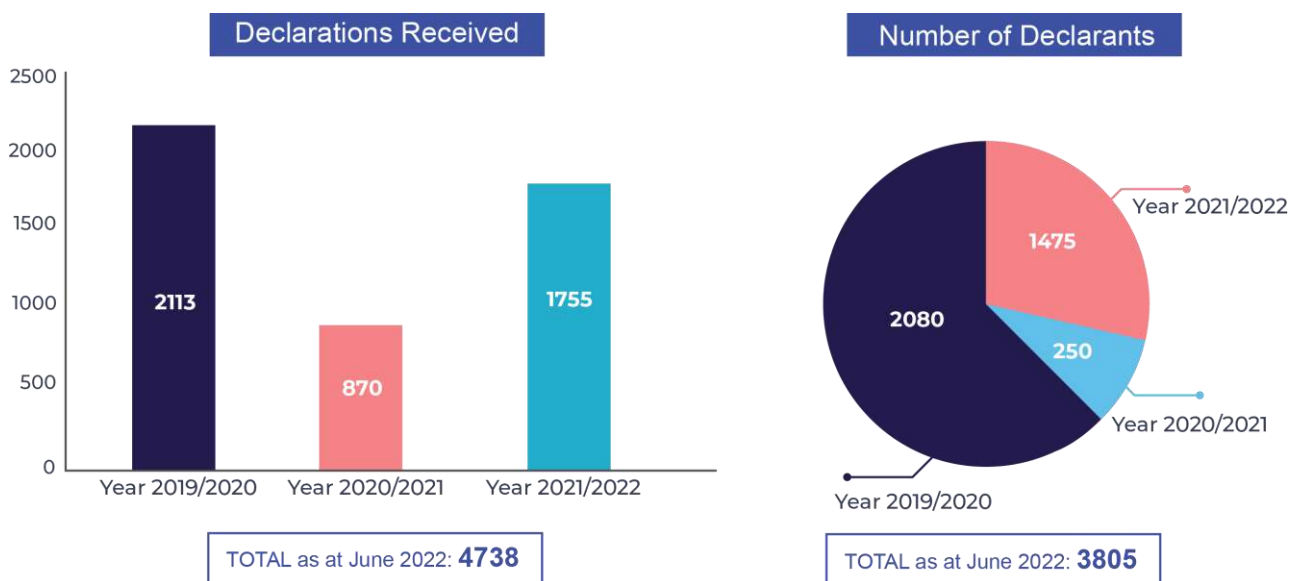
These officers were required, not later than 90 days after the commencement of the Regulations to make a declaration of their assets and liabilities with ICAC, including the assets and liabilities of their spouse and minor children.

7.1 DOA in Figures

Throughout the past three financial years, the number of declarants and Declarations of Assets Forms (DAFs) received have increased considerably and the figures are expected to rise substantially in the coming years, owing to: new appointments and vacation of office/seat; forthcoming elections; fresh declarations made pursuant to section 6 of the Act; and any subsequent amendments to the DoA Act to extend its ambit to such other persons as may be prescribed.

(i) Number of Declarants and DAFs

Since the coming into force of the Act in 2019 and until date, the DoA Unit has received and processed a total number of **4738 DAFs** from **3805 declarants**, as demonstrated in the graphs below.

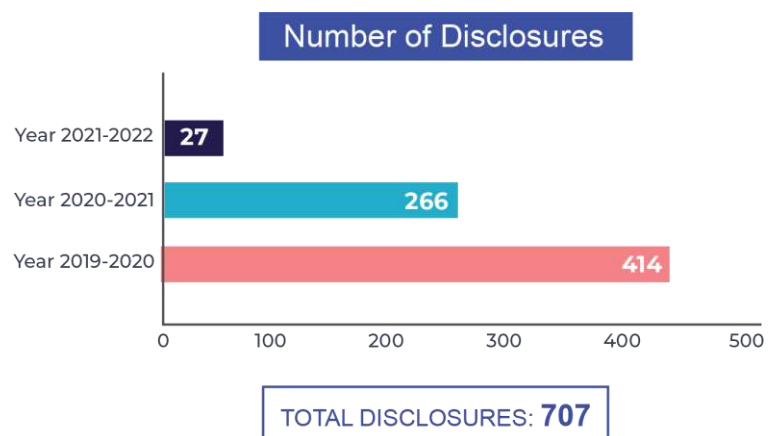


For the reporting period, the Unit has recorded an additional number of **1755 DAFs** and **1475 declarants**. This increase is primarily explained by the extension of the application of the DoA Act to all Prison Officers, fresh declarations and the application of section 4 of the Act, in general.

(i) Number of Disclosures

ICAC discloses to the public declarations made by members of the National Assembly, including the Speaker, members of the RRA, including the Chairperson and Councillors of the Municipal City Councils, the Municipal Town Council and the District Councils.

The number of declarations disclosed on the website of the ICAC pursuant to section 7 has increased since the coming into operation of the Act as illustrated in the diagram.



The Commission has disclosed a total number of **707 declarations** on its website. For the financial year starting from 01 July 2021 to 30 June 2022, a total number of **27 declarations** were disclosed to the public. The number of disclosures are subject to further increase following any forthcoming election.

(ii) Penalty

Section 10 (1) of the DoA Act provides for the following:

“10. Penalty for late submission of declaration

- (1)** *Where a person fails, without reasonable excuse, to submit a declaration within the specified period, he shall be liable to pay to the ICAC a penalty of 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.”*



Following the application of section 10(1), the penalty collected during the financial year amounts to Rs 1,734,500. As depicted in the diagram, the ICAC has collected an accumulated total sum of Rs 3,962,000 as at end of June 2022.

7.2 Verification and monitoring processes



The verification and monitoring processes are the pillars of the Declaration of Assets mechanism in adhering to international protocols and guidelines. In light of its mandate, the ICAC conducts verification and monitoring of declarations with a view to detect and investigate any suspicion of

corruption and money laundering offences or illicit enrichment pursuant to section 9 of the Act and any other offences pursuant to section 11.

As such, a well-defined methodology has been put in place to highlight any discrepancies and red flags in the declaration forms, uncover any undeclared assets, identify potential conflict of interests and detect and investigate any suspicion of corruption, money laundering and illicit enrichment.

(i) Verification Process

The verification process is undertaken in a systematic manner whereby all the declarations will be subject to this process. Verification of the declarations is a vital element for ensuring the veracity, correctness, integrity and completion of the contents of the DAF against information retrieved from independent sources and key institutions.

Following this process, the Commission will be able to detect whether there is any suspicion that any person may have committed any offence or contravened any regulations pursuant to section 11 of the Act.

(ii) Monitoring Process

The ICAC also has the power to monitor the assets and liabilities of any declarant for the purpose of detecting and investigating corruption and money laundering offences or illicit enrichment. The monitoring process is inextricably linked to the verification process and entails an analysis of the declarant's assets and liabilities, after verification with the source of their creation. This allows for the flagging of any significant changes in wealth that legitimate income cannot explain and which may have been acquired through illicit means.

A risk-based approach has been adopted in the conduct of the monitoring exercise which prioritises the declarations of certain public officials whose positions, roles or functions make them more prone to risks of corruption, money laundering or illicit enrichment. It is conducted based on the risk profiles of declarants with varying categories being high risks, medium risks and low risks.

The verification and monitoring exercises also address public concern regarding certain public officials and consequently the outcome will help to boost public confidence in the integrity of the asset declaration system and strengthen its deterrent effect.

7.3 The COVID-19 pandemic and its aftermath

The experiences gained during the past two years following the emergence of the Covid-19 pandemic have helped the staff of the DoA Unit to positively adopt the Work-From-Home (WFH) project.

The new flexible working environment which included splitting days between home and the workplace, ensured the continuity of the operations of the Unit and contributed in maintaining the work standard of the organisation.

The Commission further eased this transition by providing for the appropriate logistical and technological supports to ensure an effective coordination and monitoring of work whilst maintaining confidentiality.

7.4 Capacity Building of Staff

Continuous professional development is an important aspect for an effective and efficient output, given the unique nature of the work of the Unit. During the financial year 2021-2022, staff had the opportunity to attend both local and international trainings and workshops, conducted mostly on virtual platforms.

With the dynamic nature of our work, the trainings provided were imperative to keep abreast of the evolving changes in the financial world and new instruments and techniques being used to commit crimes.



7.5 Challenges

Throughout the past few years, the DoA Unit has encountered several challenges. While the appropriate measures were undertaken to address same, the evolving nature of the work of the Unit and the fast-changing technological era have nevertheless upheaved new challenges as provided below:

Staffing



Following the set up of the DoA Unit in 2019, the total number of DAFs received and processed has been increasing constantly. It is expected that the number of DAFs will continue to escalate with ongoing new appointments, vacation of office/seats, forthcoming elections, amongst others.

As such, in view of the increasing workload, there is the need to reinforce the manpower of the DoA Unit to ensure the continuous smooth running of operations. Strengthening the workforce will not only cater for operational efficiency but will also allow in the continuous fulfilment of the Commission's mandate.

Virtual Assets (VAs)

The emergence of VAs as new financial instruments, for example cryptocurrencies, have demonstrated that we are living in an era of great innovation. However, a watchful eye is kept on this industry which is seen as susceptible to criminal abuse given its dynamic nature. The Financial Action Task Force (FATF) defines a virtual asset as "a digital representation of value that can be digitally traded, transferred and used for payment or investment purposes." Presently, same is not catered for under the DoA Act. However, proposals have already been made to broaden the definition of assets to include VAs.



7.6 Way Forward

In light of the digital age, the Commission is laying much emphasis on a complete digitalisation of the mode of operation of the DoA Unit. It is expected that during the next financial year, the digital transformation will be much accentuated and benefit not only the Unit but also facilitate communication with our stakeholders.

The DoA Unit also intends to strengthen its collaborative efforts at both national and international levels for the sharing of expertise, knowledge and skills to help in the fight against corruption and money laundering.

Chapter 8

Corporate Governance

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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 defined in Section 20 of the Prevention Corruption Act.

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 2022 are given in Table 1.

**No. of Meetings & Board Decisions
01 July 2021 to 30 June 2022**

Divisions	No of Board Meetings	No of Decisions
Corruption Investigation Division	25	2911
Corporate Services Division & Corruption Prevention and Education Division	25	276

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. 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.

Workers Rights Act, 2019

The Act deals with the requirement for a written agreement governing the employment relationship, sets the minimum age for employment, hours of work, remuneration and other conditions of employment such as transport, various leave categories (with new categories of leave being introduced) and various facilities to be afforded to the employee and sets out the rights of employees as well as the process to be followed by employers upon termination of employment. The ICAC is an equal opportunity employer and does not make any

discrimination among its employees or in the recruitment of its employees. The ICAC also ensures that all the provisions of this law are strictly being complied with.

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 Reduit 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

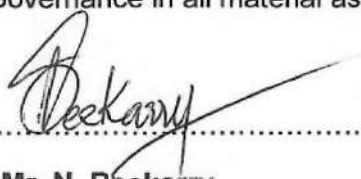
Breach of confidentiality is an omnipresent risk given the sensitive nature of the activities of the ICAC. The POCA makes extensive provisions to minimize such risks. These provisions are detailed at Para 81 of section IX.

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.

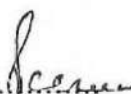
8.8 Corporate Governance Assurance

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.



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Mr. N. Beekarry
Director-General



.....

Mr. N. Peerun
Board Member



.....

Mr. A. K. Namdarkhan
Board member

20 December 2022

Chapter 9

Report of the Director of Audit





**REPORT OF THE
DIRECTOR OF AUDIT**

**Of the Financial Statements
of the Independent Commission Against Corruption
for the year ended 30 June 2022**

NATIONAL AUDIT OFFICE



NATIONAL AUDIT OFFICE

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

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Independent Commission Against Corruption, which comprise the statement of financial position as at 30 June 2022, and the statement of financial performance, the cash flow statement, the statement of changes in net asset/equity and the statement of comparison of budgeted 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 2022, 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.

14th Floor, Air Mauritius Centre, John Kennedy Street, Port Louis – Mauritius
Tel: 212 2096-97/ 211 0882 – Fax: (230) 211 0880

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 of 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.

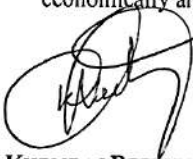
Prevention of Corruption Act

Opinion on Compliance

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 the 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.



KHEMRAJ REETUN
Acting Director of Audit

National Audit Office
Level 14,
Air Mauritius Centre
PORT LOUIS

30 December 2022

Chapter 10

Audited Financial Statements

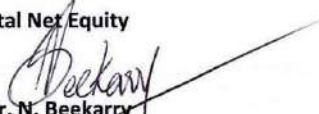
Independent Commission Against Corruption
Financial Statements
For the Year Ended 30 June 2022

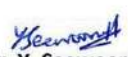


INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

	Notes	As at 30 June 2022		As at 30 June 2021 (Restated)	
		Rs	Rs	Rs	Rs
ASSETS					
Current Assets					
Cash and Cash Equivalents	3	3,565,197		143,810	
Accounts Receivables	4	5,148,988		6,165,366	
Debtors for Motor Car Advance	11	3,003,392		3,403,691	
Inventories	5	1,981,658		1,855,587	
			13,699,235		11,568,454
Non-Current Assets					
Property, Plant and Equipment and WIP	6	258,822,000		265,492,933	
Intangible Assets	7	101,045		-	
Retained monies pending confiscation	12	16,509,877		11,899,029	
Debtors for Motor Car Advance	11	6,946,730		9,396,551	
			282,379,652		286,788,513
Total Assets			296,078,887		298,356,967
LIABILITIES					
Current Liabilities					
Accounts Payables	8	1,700,772		3,438,712	
Creditors for Motor Car Advance	11	3,003,392		3,403,691	
Employee Benefits	9	4,814,714	9,518,878	4,476,153	11,318,556
Non- Current Liabilities					
Employee Benefits	10	72,190,933		71,068,204	
Creditors for Motor Car Advance	11	6,946,730		9,396,551	
Retained monies pending confiscation	12	16,509,877		11,899,029	
Retirement Liability	13	103,650,182	199,297,722	90,849,033	
					183,212,817
Total Liabilities			208,816,600		194,531,373
Net Assets/Liabilities			87,262,287		103,825,594
General Fund	14	85,345,287		101,589,094	
Revaluation Reserve	15	1,917,000		2,236,500	
Total Net Equity			87,262,287		103,825,594


Mr. N. Beekarry
Director-General


Mr. Y. Seewooruttun
Acting Secretary to the Commission

The amended Financial Statements were approved by the Board on 20 December 2022.
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 2022

	Notes	Year Ended 30 June 2022		Year Ended 30 June 2021	
		Rs	Rs	Rs	Rs
Revenue					
Revenue from Non Exchange Transactions	16		218,890,159		201,571,662
Expenses					
Staff Costs	17	179,007,093		179,745,246	
Other operating costs	18	2,616,107		4,555,200	
Administrative expenses	19	31,605,864		24,056,722	
Depreciation and Amortisation	6&7	12,550,399		15,109,930	
Finance Costs		48,567		38,226	
Total Expenses			225,828,030		223,505,324
(Deficit)/Surplus for the period			(6,937,871)		(21,933,662)

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 2022

	General Fund	Revaluation Reserve	Total
	Rs	Rs	Rs
Balance at 30 June 2021	101,589,094	2,236,500	103,825,594
Changes in Net Assets/Equity for 2022	(9,625,436)		(9,625,436)
Net Assets	91,963,658	2,236,500	94,200,158
Net Revenue Recognised			
Revaluation Reserve Written Off. Disposal of Vehicle			
Transfer from Revaluation Reserve. Depreciation on Revalued Vehicles	319,500	(319,500)	-
Deficit for the Period	(6,937,871)		(6,937,871)
Total net Assets/Equity	85,345,287	1,917,000	87,262,287

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

	General Fund	Revaluation Reserve	Total
	Rs	Rs	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)
Net Assets	123,203,256	2,556,000	125,759,256
Net Revenue Recognised			
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)
Total net Assets/Equity	101,589,094	2,236,500	103,825,594

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2022

	Year Ended 30 June 2022 Rs	Year Ended 30 June 2021 (Restated) Rs
<i>Cash Flows from Operating Activities</i>		
(Deficit) /Surplus for the Year	(6,937,871)	(21,933,662)
Increase in Employees Benefits	1,461,290	10,861,933
Depreciation Charge	12,550,399	15,109,930
Retirement Benefit Liability	3,175,712	(426,243)
Assets/Reserves Written Off	20,819	3,483
Decrease/(Increase) in Account Receivables	1,016,378	(668,121)
(Increase) /Decrease in Inventories	(126,071)	78,882
(Decrease) /Increase in Account Payables	(1,737,940)	2,077,723
<i>Net Cash from Operating activities</i>	9,422,716	5,103,925
<i>Cash Flows from Investing Activities</i>		
Purchase of Property, Plant and Equipment	(6,001,329)	(5,088,674)
<i>Net Cash used in Investing Activities</i>	(6,001,329)	(5,088,674)
<i>Movement in Retained monies pending confiscation *</i>	4,610,848	11,899,029
<i>Net Increase/(Decrease) in Cash and Cash Equivalents</i>	3,421,387	15,251
Cash and Cash Equivalents as at beginning of year	12,042,839	128,559
Cash and Cash Equivalents as at end of year	20,075,073	12,042,839

*A separate line has been included for movement in Retained monies pending confiscation as it do not satisfy the rules for inclusion either as Operating, Financing or Investing activities in the Cash Flow Statement.

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 2022

	Budgeted Amount		Actual Amounts On Comparable Basis	Difference Final Budget and Actual
	Original Budget 2021/22	Final Budget 2021/22		
	Rs	Rs	Rs	Rs
RECEIPTS				
Government Grant	223,500,000	223,500,000	211,035,325	12,464,675
Capital Grants	1,500,000	1,500,000	6,001,329	(4,501,329)
Total Receipts	225,000,000	225,000,000	217,036,654	7,963,346
PAYMENTS				
Wages, Salaries and Employee Benefits	197,093,000	186,061,000	175,912,324	10,148,676
Administrative Costs	20,907,000	28,708,000	27,751,236	956,764
Operating Costs	3,000,000	3,065,000	2,712,420	352,580
Office Equipment, Furniture and IT	2,500,000	2,563,000	2,562,422	578
Capital Projects	1,500,000	4,727,810	4,677,866	49,944
Total Payments	225,000,000	225,124,810	213,616,268	11,508,542
Net Receipts /(Payments)	-	124,810	3,420,386	3,545,196

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

The approved budget for Financial Year 2021/2022 amounting to MUR225M is exclusive of the Contribution Sociale Generalisee amounting to MUR8,526,431. However, the expenses for Wages, Salaries and Employee Benefits could not be matched to the budget due to vacant posts not being filled and not advertised prior to Salary Review Exercise Year 2021.

During the Financial Year 2021/2022, laptops were purchased for the Commission to pilot and implement the Work From Home Project.

Some repairs were inevitable due to actual structure of the building as well as more expenses under International Cooperation following opening of borders during 2022.

There was a capital expense brought forward from previous year for an amount of Rs124,810 and has subsequently been used.

The transfer to Consolidated Fund of MUR1,853,505 during the year has not been included in the above.

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)

YEAR ENDED 30 JUNE 2022

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 41 FINANCIAL INSTRUMENTS

Annual periods beginning on or after 1 January 2023, 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.

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2022

IPSAS 42 SOCIAL BENEFITS

Effective date

Annual periods beginning on or after 1 January 2023, 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

IPSAS 43 LEASES

Annual periods beginning on or after 1 January 2025 or applied earlier if entity is applying IPSAS41. IPSAS 43 replace IPSAS 13.

Objective

To give basis for users of the Financial Statements to assess the effect that leases have on the financial position, financial performance and cash flow of an entity.

The IPSAS has no bearings on the Financial Statements as the Commission do not have any lease.

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2022

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 2022

(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, fixtures & fittings	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 2022

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

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

(c) Leases

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

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

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

(d) Intangible Assets

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

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

(e) Impairment of Non –Financial Assets

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

(f) Financial Risk Management

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

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)

YEAR ENDED 30 JUNE 2022

(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. A separate line has been included for movement in cash balance held under Attachment Orders.

(j) Retained monies pending confiscation

Sum standing to the credit of the Current Account No. 50300000614210 held with SBM Bank (Mauritius) Ltd are monies being retained until completion of specific enquiries and eventual prosecution for an anticipated confiscation. In accordance with accounting policy, Management has determined that the likelihood of occurrence will not be in the near future.

(k) 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).

(l) 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.

(m) Litigation cost provision

As at 30 June 2022 there were 7 cases of pending litigations with total claims of Rs 137,562,735 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.

(n) 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

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)

YEAR ENDED 30 JUNE 2022

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.

(o) 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 2022

(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).

(p) 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.

(q) 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, 2022. All costs were contained within the approved estimates and there were no negative variances.

(r) 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 2022

3.0 Cash and Cash Equivalents

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

Cash & Cash Equivalents

	Year Ended 30 June 2022	Year Ended 30 June 2021
	Rs	Rs
Bank Balance- for operating purposes	3,545,197	124,810
Special Advance	15,000	15,000
Petty Cash Balance	5,000	4,000
	3,565,197	143,810
4.0 Accounts Receivables		
Prepayments for Insurance premium on vehicles	417,124	467,097
Prepayments for various Insurance	394,817	367,922
Prepayment on Maintenance Contract for Equipment, ICT Infrastructure, Software Licences and, Software support services	3,087,794	1,839,483
Support cost for Go Case Management System.		3,264,383
Prepayment for Electronic Newspapers	215,219	185,275
Debtor for Salary Overpayment	2,760	41,206
Prepayment for Books		-
Advance payments on capital projects	1,031,274	-
	5,148,988	6,165,366
5.0 Inventory		
Printing and Stationery	1,422,548	1,276,477
Office Materials and Consumables	559,110	579,110
	1,981,658	1,855,587

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2022

6.0 Property, plant and equipment

	<i>Furniture, Fixtures & Fittings</i>	<i>Equipment & ICT</i>	<i>Building</i>	<i>Vehicles</i>	<i>Library Materials</i>	<i>Total</i>
	Rs	Rs	Rs	Rs	Rs	Rs
Cost						
At 1 July 2021	12,548,980	34,826,025	286,404,546	36,909,042	4,226,992	374,915,585
Additions	334,512	5,420,887	75,670	-	18,700	5,849,769
Derecognised Assets	(58,778)	(371,907)				(430,685)
As at 30 June 2022	12,824,714	39,875,005	286,480,216	36,909,042	4,245,692	380,334,669
Depreciation						
As at 1 July 2021	8,596,344	30,436,035	36,423,234	29,833,189	4,133,850	109,422,652
Depreciation for the period	970,578	3,677,599	5,729,604	1,712,213	90,390	12,180,384
Depreciation on Derecognised Assets	(40,026)	(369,841)				(409,867)
Depreciation on Revalued Amount				319,500		319,500
Acc. Depreciation As at 30 June 2022	9,526,896	33,743,793	42,152,838	31,864,902	4,224,240	121,512,669
NBV As at 30 June 2022	3,297,818	6,131,212	244,327,378	5,044,140	21,452	258,822,000
NBV As at 30 June 2021	3,952,636	4,389,990	249,981,312	7,075,853	93,142	265,492,933

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2022

7.0 Intangible Assets-Software Costs

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

	2022 Software Rs	2021 Software Rs
Cost		
At 1 July	16,654,857	16,654,857
Additions	151,560	
Derecognized Assets	(1,219,000)	
Transfer from WIP-eDMS		
Transfer from WIP-IERP		
IERP – Provisions Overstated		
As at 30 June	15,587,417	16,654,857
Amortisation		
At 1 July	16,654,857	16,654,857
Depreciation on Derecognised Assets	(1,219,000)	
Amortisation for the period	50,515	
As at 30 June	15,486,372	16,654,857
Written Down Values		
As at 30 June 2022	101,045	
As at 30 June 2021	-	

8.0 Accounts Payable

	2022 Rs	2021 Rs
Creditors	(16,800)	1,142,113
Accruals	1,619,898	2,185,925
Retention Money for Works in Progress	79,384	93,379
TDS Account	3,290	2,295
Special Advance	15,000	15,000
	1,700,772	3,438,712

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2022

	2022 Rs	2021 Rs
9.0 Employee Benefits- Current Liabilities		
Provision for Passage Benefits	3,000,000	3,000,000
Provision for Sick leave	1,814,714	1,476,153
	<u>4,814,714</u>	<u>4,476,153</u>
10.0 Employee Benefits- Non Current Liabilities		
Provision for Accumulated Sick Leave	34,987,177	35,383,093
Provision for Passage Benefits	8,235,099	7,241,978
Provision for Vacation Leaves	28,968,657	28,443,133
	<u>72,190,933</u>	<u>71,068,204</u>
11.0 Advance Motor Car		
<p>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</p>		
Capital - More than one year	6,946,730	9,396,551
Capital- Less than one year	3,003,392	3,403,691
	<u>9,950,122</u>	<u>12,800,242</u>
12.0 Retained monies pending confiscation		
	2022 Rs	2021 (Restated) Rs
<p>Sum standing to the credit of the Current Account No. 50300000614210 held with SBM Bank (Mauritius) Ltd are monies being retained until completion of specific enquiries and eventual prosecution for an anticipated confiscation.</p>		
Restricted Cash	<u>16,509,877</u>	<u>11,899,029</u>

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2022

13.0 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 2022	Year Ending 30 June 2021
(i) Amount recognised in Balance Sheet at end of year:		
Defined Benefit Obligation	301,983,240	281,073,945
Fair Value of plan assets	(198,333,058)	(190,224,912)
Liability Recognised in Balance Sheet at end of Year.	<u>103,650,182</u>	<u>90,849,033</u>
(ii) Amounts recognised in Income Statement:	2022	2021
	Rs	Rs
Service Cost:		
Current service cost	11,822,869	11,331,573
Past Service Cost	-	-
(Employee Contributions)	(3,659,297)	(3,703,696)
Fund Expenses	264,689	268,811
Net Interest Expense/(Revenue)	4,322,612	1,368,407
P&L Charge	12,750,873	9,265,095
Remeasurement		
Liability (Gain)/Loss	(66,949)	55,866,210
Assets Loss /(Gain)	10,416,506	(4,857,057)
Net Assets/Equity(NAE)	<u>10,349,557</u>	<u>51,009,153</u>
Total	<u>23,100,430</u>	<u>60,274,248</u>

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2022

(iii) Movement in liability recognised in Balance Sheet		
At start of year	90,849,033	40,266,123
Amount Recognised in PO& L	12,750,873	9,265,095
Past Service Funding	(724,120)	-
(Contributions paid by employer)	(9,575,161)	(9,691,338)
Amount Recognised in NAE	10,349,557	51,009,153
At end of year	103,650,182	90,849,033

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

	30 June 2022 Rs	30 June 2021 Rs
(iv) Reconciliation of the present value of Defined Benefit Obligation		
Present Value Of Obligation at start of period	281,073,945	211,519,835
Current Service Cost	11,822,869	11,331,573
Interest Cost	14,053,697	7,931,994
(Benefits Paid)	(4,900,322)	(5,575,667)
Liability Loss /(Gain)	(66,949)	55,866,210
Present Value Of Obligation at end of period	301,983,240	281,073,945
(v) Reconciliation of the Fair Value Of Assets		
Fair Value of Plan Assets at Start of Year	190,224,912	171,253,712
Expected Return on Plan Assets	9,731,085	6,563,587
Employer Contributions	9,575,161	9,691,338
Employee Contributions	3,659,297	3,703,696
Past Service Funding	724,120	-
(Benefits paid + Other Outgo)	(5,165,011)	(5,844,478)
Asset Gain/(Loss)	(10,416,506)	4,857,057
Fair Value of Plan Assets at end of Period	198,333,058	190,224,912

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2022

<i>Percentage of Assets at End of Year</i>		
Fixed Interest Securities and Cash	58.0%	54.8%
Loans	2.9%	2.8%
Local Equities	13.6%	11.8%
Overseas Bonds and Equities	25.0%	30.1%
Property	0.5%	0.5%
Total	100%	100%
(vii) Additional Disclosure on Assets Issued or Used		
Percentage of Assets at End of Year	%	%
Assets held in Own Financial Instruments	0	0
Property Occupied	0	0
Other Assets	0	0
 Components of the amount recognised in NAE		
Year	2022	2021
Currency	Rs	Rs
Asset Experience Gain/(Loss) during the Period	(10,416,506)	4,857,057
Liability Experience Gain/(Loss) during the Period	66,949	(55,866,210)
	(10,349,557)	(51,009,153)
Year	Yr. 2021/2022	
(viii) Expected Employer Contribution	9,811,660	
Weighted average duration of the defined benefit obligation 18 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 2022	Year ending 30 June 2021
Discount Rate	5.50 %	5.0%
Future Salary Increases	3.50 %	3.0%
Future Pension Increases	2.50 %	2.00%
Mortality before retirement	Nil	
Mortality in retirement	PA (90) Tables rated down by 2 years.	
Retirement Age	65 Years	

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

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2022

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 48.5 M (increase by Rs 61.9 M), if all other assumptions were held unchanged.
- If the expected salary growth would increase (decrease) by 1%, the defined benefit obligation would increase by Rs 35.3 M (decrease by Rs 30.5 M) if all assumptions were held unchanged.
- If life expectancy would increase (decrease) by one year, the defined benefit obligation would increase by Rs 7.8 M (decrease by Rs 7.8 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

1. Active members

	As at 30 June 2022				2021
	No. of members	Average Age	Average Salary	Average Service	No. of members
Male	50	51	67,998	285	52
Female	30	46	55,103	235	32
Total/Overall	80	50	63,163	269	84

2. Pensioners

	As at 30 June 2022			2021
	No. of members	Average Age	Average Salary	No. of members
Male	8	63	27,293	8
Female	-	-	-	-
Total/Overall	8	63	27,293	8

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED) YEAR ENDED 30 JUNE 2022

General Fund

	Year Ended 30 June 2022	Year Ended 30 June 2021 Rs
14.0 General Fund		
Balance B/F	101,589,094	174,212,409
Surplus/(Deficit) - Statement of Financial Performance	(6,937,871)	(21,933,662)
Decrease in Equity	(10,349,556)	(51,009,153)
Past Service liability	724,120	-
Transfer from Revaluation Reserve	319,500	319,500
	85,345,287	101,589,094

15.0 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.

	2022	2021
Balance as at 1 July	2,236,500	2,556,000
Transfer to General Fund. Dep. on Revalued Vehicles.	(319,500)	(319,500)
Balance as at 30 June	1,917,000	2,236,500

16.0 Revenue from Non Exchange Transactions	2022 Rs	2021 Rs
Government Recurrent Grant received	211,035,325	194,911,326
Transfers -Capital Grants	6,001,329	5,088,674
Other Income	1,853,505	1,571,662
	218,890,159	201,571,662

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 2022

	2022	2021
	Rs	Rs
17.0 Staff Costs		
Salaries and Allowances	108,036,438	106,727,854
End of Year Bonus	8,531,163	8,868,667
Allowances for officers on secondment	6,849,632	7,094,711
Medical Insurance for Staff	44,000	42,000
Gratuity & Refund of leaves	6,860,741	7,870,034
Travelling and Transport	12,438,021	12,734,720
Pension Costs	12,750,873	9,265,095
Par Service Liability	-	724,120
Pension Costs paid under the PPD Pension Scheme	1,142,972	1,506,742
Contributions paid to SICOM for FPS	1,490,968	1,483,551
Contribution Sociale Generalisee	8,527,777	6,635,669
National Pension Scheme Costs	-	72,834
National Savings Fund Costs	869,990	816,750
Accumulated Sick Leave	4,261,214	6,506,689
Passage Benefit	5,259,395	5,525,588
Provision for Vacation Leave	1,514,418	3,450,549
Funeral Grant	10,000	-
Meal Allowance	1,950	1,820
Overtime	417,541	417,853
	179,007,093	179,745,246

	2022	2021
	Rs	Rs
18.0 Other Operating Costs		
Special Services Fund	376,291	2,002,335
Capacity Building/Training	371,839	401,051
Professional services/Consultancy fees	1,667,977	1,951,814
Audit Fees	200,000	200,000
	2,616,107	4,555,200

INDEPENDENT COMMISSION AGAINST CORRUPTION (ICAC)

NOTES TO THE FINANCIAL STATEMENTS – (CONTINUED)

YEAR ENDED 30 JUNE 2022

	2022	2021
	Rs	Rs
19.0 Administrative Expenses		
Postage and mailing charges	203,737	200,000
Telephone expenses	3,793,816	2,998,870
Rent	27,925	6,775
Electricity charges	2,658,993	2,649,496
Water charges	176,490	65,946
Maintenance of equipment	6,970,228	5,948,210
Consumables	1,735,327	1,634,746
Small IT Equipment	49,573	42,265
Contribution to HRDC 1% Levy	413,151	275,697
Hospitality	26,164	7,777
International Coop./Mission Overseas	2,834,951	156,301
Legal expenses	267,222	481,631
Community relations	752,341	436,010
Publications	541,122	501,135
Running and maintenance costs of vehicles	2,073,997	2,371,007
Insurance cover staff and equipment	608,996	612,634
Maintenance of ground and building	6,513,805	3,999,697
Sub office in Rodrigues	83,702	93,380
Assets Written Off	20,819	3,483
Transfer to Consolidated Fund	1,853,505	1,571,662
	31,605,864	24,056,722

20.0. Related Party Transactions

The aggregate remuneration and fees of key personnel management, namely the Director General and the two Board Members were Rs 8,308,751.23 for the year.

21.0. Capital Commitments.

At 30 June 2022, the Commission had capital commitments Rs 4,655,366.75 for Electric Fence and Intrusion Detection System.



Independent Commission Against Corruption