



WORLD CUSTOMS ORGANIZATION

COMPILATION OF INTEGRITY PRACTICES

on internal control and
relationship with external controls

FROM WCO MEMBERS



CUSTOMS CONTROL ZONE

A green rectangular sign with a white border and the text "CUSTOMS CONTROL ZONE" in white capital letters, mounted on a metal fence. In the background, a blue customs building, a yellow truck, a red stop sign, and a blue sign with the text "WCO" are visible.

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FOREWORD

Revenue collection, trade facilitation, economic competitiveness and the protection of society are core Customs competences which require a fair and transparent management framework coupled with a high level of integrity.

In order to be fully effective in preventing corruption and executing their broad mandate, Customs administrations should design and implement appropriate control mechanisms for detecting unethical behavior, including provisions for in-depth investigations into potential breaches of internal policies and the application of proportionate sanctions, where appropriate.

The Revised Arusha Declaration concerning Good Governance and Integrity in Customs lists ten principles for an effective national Customs integrity programme. The sixth principle, “Audit and Investigation”, states that the prevention and control of corruption in Customs can be assisted by the implementation of an array of appropriate monitoring and control mechanisms, such as internal check programmes, internal and external auditing, and investigation and prosecution regimes. These mechanisms should be balanced with the establishment of measures to encourage high levels of integrity in the workplace, while at the same time devising strategies to identify incidences of corruption and the corresponding disciplinary measures.

The approach to internal and external controls should be based on fair and transparent governance principles, and an appropriate legal framework, human resources and operational provisions should be in place. The relevant legal and operational provisions ensure that findings during control activities are non-discretionary and efficient. It is also critically important that human resource policies outline the principles of fairness and transparency for establishing an organizational culture that thrives on excellence, alongside a robust organizational ethics aimed at effecting a comprehensive integrity strategy in Customs.

This “Compilation of Integrity Practices on Internal Control and Relationship with External Controls” is based on Members’ contributions and recent experiences in this important area. I hope that you find this new tool to be both interesting and useful in formulating improved strategies to strengthen integrity in Customs.

Kunio MIKURIYA
Secretary General
World Customs Organization



I.

INTRODUCTION

The WCO Secretariat has undertaken a new initiative involving the compilation of good internal control practices by Customs administrations, and their relationship with external controls. It is worth recalling that this initiative aligns with principle 6 (“Audit and Investigation”) of the Revised Arusha Declaration. The prevention and control of corruption in Customs can be assisted through implementing a range of appropriate monitoring and control mechanisms, such as internal check programmes, internal and external auditing, and investigation and prosecution regimes. Such regimes should strike a reasonable balance between positive strategies to encourage high levels of integrity, and repressive strategies designed to identify incidences of corruption and to discipline or prosecute the personnel involved.

With this in mind, the WCO Secretariat carried out a survey of Members to find out how they implement principle 6 of the Revised Arusha Declaration. The responses indicated that internal control functions can be structured differently and do not operate in the same way.

Internal control in this document refers to the investigation of incidents and suspicions of illegality and professional misconduct related to officer corruption. This internal control function can go by various names, including “Internal Affairs”, “Internal Security”, “Internal Investigations Division”, or “Inspectorate (General)”. Given the sensitive nature of their role, officers employed in an internal control capacity often report directly to the head of the organization, to a board or to the Minister in charge. Similarly, other government and state agencies with responsibilities for preventing and/or prosecuting corruption (**external control**) take different forms, depending on the state and legal system. That said, such forms commonly include national anti-corruption committees/agencies which report to parliaments or to presidential offices responsible for elaborating and monitoring the implementation of national anti-corruption programmes/plans; police; state security and other government enforcement agencies responsible for investigating corruption by government officials; prosecution offices; Offices of the Attorney General; and institutions in charge of conducting criminal legal proceedings.

The survey collected material on the experiences of Members and on their integrity practices, with a view to compiling a good practice guide which Members could use to enhance their integrity strategies (including external oversight). It consisted of 18 questions, and was divided into four sections: (1) Governance of Internal Control; (2) Operational Aspects; (3) Relationship with External Controls; and (4) Sharing Good Practices with Other Members. Responses were received from 58 Member administrations.

The survey included the following questions:

I. Governance of Internal Control:

1. Does your Administration have an internal control unit or a service performing similar functions? If yes, can you indicate the official name of this unit?
2. What is the legal framework defining the responsibilities and competences of Customs with respect to internal control?
3. How is the internal control function with respect to Integrity and anti-corruption organized in your Administration (how is this unit positioned in the internal structure)? To whom does it report?
4. What are the core responsibilities of your internal control unit?
5. Does this unit have investigatory or arrest authority?
6. Are staff employed in the internal control function recruited from within the Administration? Do you have a job profile with clear competences listed? If possible, please share this with us.

II. Operational Aspects:

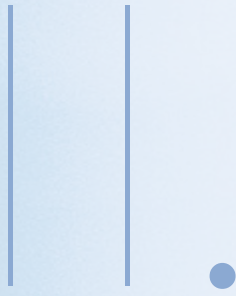
7. What is the nature of the information provided by your internal control to the Head of the Administration? What channel is used to report? If possible, can you share an example of management reports provided by the unit?
8. What type of cases does the internal control unit handle: administrative, criminal or both?
9. Does the unit perform internal proactive controls or is it focused mainly on reactive measures?
10. What type of disciplinary measures does your Administration apply in relation to staff integrity breaches?
11. (I) Do you conduct trend analysis of the most prevalent challenges related to the integrity agenda?
(II) What challenges, if any, have you encountered in relation to the internal control function within your Administration?
(III) What measures have you put in place to mitigate the identified challenges?

III. Relationship with External Controls:

12. Is there an external oversight over your internal control unit that supports the concept of "checks and balances"? If so, what is that governmental entity?
13. What is the legal framework defining the relationship of your internal control unit with other state bodies that have responsibility to prevent and/or prosecute corruption, e.g. Anti-Corruption Agency, police, Investigation and Prosecution Bureau, etc.?
14. Does your Administration have a formal arrangement with other state bodies with responsibility to prevent and/or prosecute corruption? What type of arrangement and what is their relationship to Customs (monitoring, advising, etc.)?
15. What is the nature of the information exchanged between your Administration and other state bodies with responsibility to prevent and/or prosecute corruption? What channels are used for this purpose?
16. Is there a threshold beyond which your internal control unit must refer a case, reported or under investigation, to external counterparts (other state bodies with responsibility to prevent and/or prosecute corruption)?
17. (I) What challenges, if any, have you encountered in your relationship with other state bodies with responsibilities to prevent and/or prosecute corruption?
(II) What measures have you put in place to mitigate the identified challenges?

IV. Sharing Good Practices with Other Members:

18. Please include here a short input on any other matter or measure that you find relevant and which you would like to share with other WCO Members as a best/working practice in internal integrity control in Customs and relationship with other state bodies with responsibility to prevent and/or prosecute corruption.



GOVERNANCE OF INTERNAL CONTROL



AUSTRALIA

The internal control function is carried out by the Integrity and Professional Standards Branch, which reports to the Integrity, Security and Assurance Division. The latter is part of the Corporate Group that is accountable to the Secretary of the Department of Immigration and Border Protection.

The Public Service Act 1999 (Commonwealth), Public Service Regulations 1999, Law Enforcement Integrity Commissioner Act 2006, Law Enforcement Integrity Commissioner Regulations 2017 and Australian Border Force Act 2015, are part of the legal framework that defines the responsibilities of Customs with respect to internal control. The Public Service Act 1999 (Commonwealth) establishes the Code of Conduct. That Code sets out the standards of behaviour and conduct required of all employees who work in the Australian public service.

Matters of criminality, serious misconduct and corruption may be referred to the Australian Commission for Law Enforcement Integrity, in accordance with the Law Enforcement Integrity Commissioner Act 2006, or at the discretion of the responsible officer for liaison with the Australian Commission for Law Enforcement Integrity.

The Australian Border Force Act 2015 empowers the Secretary of the Department of Immigration and Border Protection to put in place directions that are legally binding on employees.

The Integrity and Professional Standards Branch is responsible for:

- investigating and/or evaluating potential breaches of the Australian Public Service Code of Conduct, deliberate misuse of information systems or resources and corruption or criminality;
- conducting employment suitability assessments;
- assessments of integrity-related information;
- managing the relationship with the Australian Commission for Law Enforcement Integrity and Australian Federal Police;
- development and maintenance of the Department of Immigration and Border Protection's integrity framework;
- delivery of an employee drug and alcohol management programme;
- management of an active integrity risk detection programme;
- management of compliance with the Australian Commonwealth Fraud Control Policy 2017.

The Integrity and Professional Standards Branch does not have arrest authority. However, it does have investigatory authority in respect of suspected breaches of the Australian Public Service Code of Conduct. It also undertakes serious and complex internal or criminal investigations on behalf of the Department of Immigration and Border Protection and/or jointly with other law enforcement agencies. The relevant competences are included in the detailed Branch overview and position description (see Annex 1).



CHILE

Internal control tasks are dealt with by the Internal Audit Department, which reports directly to the Director General.

The Internal Audit Department was established in accordance with the powers assigned to the National Director of Customs under the Organic Law of the National Customs Service, Decree No. 329 of 1979.

Pursuant to these powers, the Director General has issued the following Resolutions:

- The Internal Audit Department, established on 27.08.1997 by Exempt Resolution No. 5260,
- The Internal Audit Charter, approved by Exempt Resolution No. 7495 of 26.12.2007 of the National Customs Service,
- The tasks of the Internal Audit Department, as updated by Exempt Resolution No. 225 of 13.01.2017; and the establishment of a Compliance Research Unit.

The Internal Audit Department has a support function in the internal structure, and reports directly to the Customs Director General. The tasks of internal control are arranged:

- A. Through the Annual Internal Audit Plan. This includes reviews of processes, such as compliance investigations related to Customs officers at the national level, based on risk identification in an institutional matrix.
- B. Through LA/FT/DF Alert Signal Identification (Money Laundering/Financing of Terrorism/Offences committed by the Officer) conducted by the LA/FT/DF Prevention Committee, a body which operates across the Organization.
- C. Through actions determined by the Ethics Committee and the Integrity Committee, both of which were created upon ministerial instruction to identify officer behaviours that infringe integrity. These instances are made up of the following areas: Human Resources, Legal, Administrative, and Internal Auditing (which presides).

The main responsibilities of the Internal Audit Department are the following:

- A. Promote consistency of the policies and activities of the Internal Audit Unit of the Customs Service with: those of the Presidential Authority, with Audit Committee (CAIGG) guidance, and with the actions of other government agencies.
- B. Respond to the specific instructions given by Her Excellency the President of the Republic to the Administration on this subject, and to the technical specifications and guidance arising from the CAIGG which are aimed at strengthening internal audit structures.
- C. Support the Director General, in coordination with the General Comptroller of the Republic (GTR), regarding actions aimed at ensuring full compliance with the Service's legal and regulatory standards, and assist the Director General with respect to the requirements of the control agency.
- D. Promote the adoption of self-monitoring mechanisms within the operational units of the Organization.
- E. Conduct continuous evaluations of the Institutional Internal Control System through audits, making recommendations on improvements to the Director General.

- F. Design and arrange the strategic implementation of the Internal Audit Department.
- G. Other tasks as may be vested in it by law, regulation, or the Customs Director General.

The Internal Audit Department has administrative powers only. When an offence is committed by an officer, the investigating officer is required to report the facts to the Public Ministry, regardless of the administrative procedure involved. Possible sanctions include dismissal of the offender.

The National Customs Service does not have powers to make arrests, except as provided by law for all citizens in cases of flagrante delicto.

Professional job profiles for the position of Head of the Internal Audit Department, and for those in charge of each of the Units within the Department, are currently being considered.



Finnish Customs does not have an internal control unit as such which corresponds to the one specified in the survey. The closest to it is "Internal Audit". However, Finnish Customs does have an established procedure/mechanism to handle the kind of issues that an internal control unit would perform.

There are several Acts and Decrees that govern the functioning of Finnish Customs and its internal control¹. There is also a regulatory framework to combat corruption in Finnish Customs². Civil servants' rights and obligations under Finnish legislation are part of the obligatory induction and basic training given to all staff.

Agency's internal control and risk management

Internal control refers to procedures forming part of the steering and operational processes of the agency. It also includes organizational solutions and methods which help to reasonably ensure:

- legality of activities,
- the securing of funds,
- results achieved through the activities, and
- generation of correct and sufficient data on finances and the achievement of results.

Risk management, which shares the same objectives as internal control, is used to identify, assess and control factors threatening the achievement of objectives in the above four categories. Arrangements for internal control are implemented by the management of each agency and institution, who are responsible for ensuring it is appropriate and adequate.

Assessing internal control

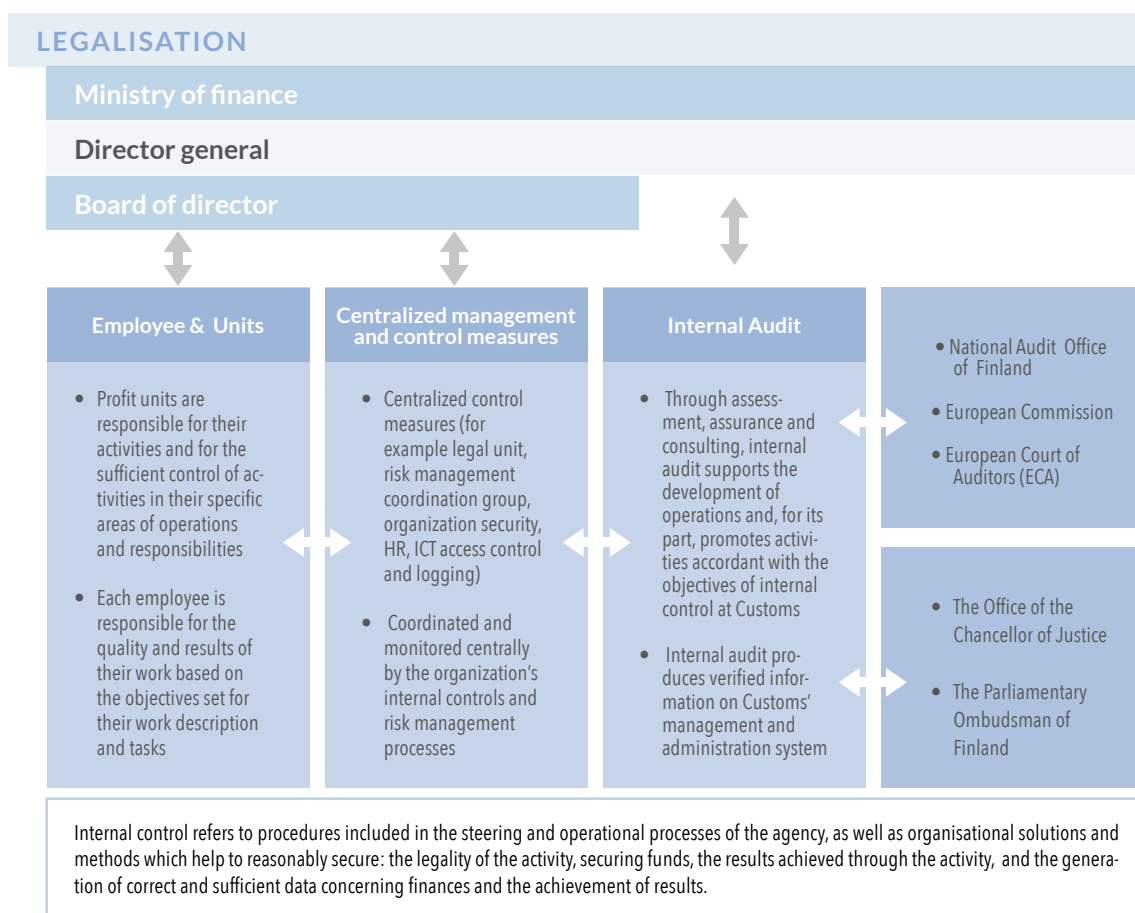
Section 65 of the State Budget Decree (1243/1992) stipulates that the operations activity report, which is part of the final accounts of the accounting agency, must include an assessment of the appropriateness and adequacy of internal control and risk management, as well as a statement on the status and essential needs of internal control (assessment and statement of assurance of internal control).

General regulations on internal control within Customs

Customs' management is in charge of organizing internal control and internal risk management. The rules of procedure for Finnish Customs have been drafted on the basis of the Act on Customs Administration (960/2012) and the Government Decree on Customs Administration (1061/2012). In addition, profit units have their own rules of procedure or other instructions on the division of responsibilities.

FIGURE 1. Organigram of internal control function in Finnish Customs

INTERNAL CONTROL AND RISK MANAGEMENT - INTERNAL AUDIT



Profit units are responsible for their activities, and for adequate control of activities in their specific areas of operation and responsibility.

Each employee is responsible for the quality and results of his/her work, based on the objectives which have been set for the work description and tasks. The Enforcement Department of Finnish Customs has the task of conducting annual and regular checks on the legality of civil servants' performance of enforcement tasks and measures. Internal audit uses assessment, assurance and consulting to support the development of operations, and promotes activities in line with the objectives of internal Customs control. Internal audit produces verified information about the Customs management and administration system, based on Finnish Customs' Internal Audit Charter (see Annex 2).

1. State Budget Act (423/1988); State Budget Decree (1243/1992, Section 70); Financial Regulation of Finnish Customs (20/10/2014); Act on Customs Organization (940/2012); Decree of the Customs Organization (1061/2002); Rules of Procedure of Finnish Customs (1 January 2012).

2. The Constitution of Finland (731/1999); Law on Civil Servants (750/1994); Government Official Regulation (971/1994); State Collective Bargaining Agreement Law (664/1970); Administrative Law (434/2003); Act on Openness of Government Activities (621/1999); Penal Code (626/1996, Chapter 40); Law on Private Security Services (1085/2015); Civil Servants' Ethics - Manual for Civil Service (2005); Guide on Hospitality, Benefits and Gifts for Civil Servants (2010); Guide on Secondary Occupations for Civil Servants (2010, 2017).



GUYANA

There are two Divisions responsible for internal control activities – the Special Investigations Department, and the Internal Audit Division.

Prior to 26 October 2017, the Special Investigations Department was known as the “Internal Affairs Division”. As of 27 October 2017, a new Department has been in place – the “Special Investigations Department”. The Internal Audit Division was established in June 2000.

Revenue Authority Act No. 13 of 1996, which establishes and defines the functions of the Revenue Authority, grants powers to the Commissioner General.

The Head of the Unit reports administratively to the Commissioner General through the Deputy Commissioner General and, functionally, to the Governing Board. The responsibilities are as follows:

- Investigates misconduct, fraud, waste, abuse and mismanagement concerning the activities of the Guyana Revenue Authority (GRA).
- Protects the GRA against attempts to corrupt or threaten its employees.
- Investigations conducted by the Special Investigations Department can result in criminal prosecutions, administrative sanctions, and civil monetary penalties against offenders.
- Investigative operations act as a deterrent to those contemplating illegal actions which would undermine the integrity of the tax administration.
- Review internal procedures to ensure compliance with Acts, policies and Standard Operational Procedures, and to mitigate risks.

The Special Investigations Department has investigatory powers, and initiatives are in the pipeline to enable law enforcement powers. Under the Customs Act, Chapter 82:01, Section 4, officers have the same powers as police. Staff employed in the internal control function are recruited from within the organization, as well as from outside.



ITALY

The office in charge of internal control is the “Ufficio Centrale Audit Interno” (UCAI – the Central Office for Internal Audit). The legal framework is provided by the following legislation:

- Law No. 286/1999, which governs the system of internal control within public administrations and provides that they put in place the necessary tools to ensure the monitoring of administrative and accounting procedures;
- Law No. 190/2012 and subsequent amendments (Anti-Corruption Law), which regulates the prevention and repression of corruption and illicit behaviour in public administrations;
- Legislative Decree No. 33/2013 (and subsequent amendments), governing the requirements for publication and transparency in public administrations;
- Law No. 662/1996, which provides for the performance of audits to verify compliance with the principles of autonomy and independence of public administration staff;
- Administration Regulation of the Customs and Monopolies Agency;
- Director Decision No. 23720 of 7 August 2009 (and subsequent amendments), defining the organizational structure of the Agency, and identifying the activities falling within the competence of UCAI;
- Director Decision No. 2425/2013, which appoints the Head of UCAI as the person responsible for the prevention of corruption and for transparency of the Agency, and which assigns him/her the tasks laid down in anti-corruption legislation, with the support of UCAI staff and resources.

UCAI is a central office of the Administration, and is headed by a Senior Manager, cooperating directly with the Director General of the Agency. Under national anti-corruption legislation (Law No. 190/2012) and Director Decision No. 2425/RI of 31.01.2013, the Head of UCAI is appointed as the person responsible for the prevention of corruption and for transparency (RPCT) of the Customs and Monopolies Agency. He/she is supported by UCAI staff and resources in performing the relevant functions and duties.

In his/her capacity as RPCT, the Head of UCAI sends reports on a regular basis to the “Autorità Nazionale Anticorruzione” (ANAC – National Anti-Corruption Authority), to the Director General of the Agency, and to the “Organismo Interno di Valutazione” (OIV – the Internal Evaluation Office). If UCAI obtains any evidence of illicit behaviour in the course of this internal control, it promptly informs the competent authorities (Ethics Office, Criminal or Accounting Justice).

UCAI, the Office which supports the RPCT, carries out the activities laid down in national legislation on transparency and on the prevention of corruption. In particular, it is involved in drafting the Three-Year Plan for the Prevention of Corruption (PTPC). It is also in charge of regularly updating the Plan, and monitors implementation of the measures in the Plan, carrying out inspections and investigations to verify this is taking place correctly. It manages the Agency’s mailbox account which has been set up specifically to receive whistle-blowing reports, and checks that there is no potential conflict of interest in terms of employees performing non-institutional activities.

In addition, UCAI uses process auditing methodologies to monitor the Agency's central and local offices, and to ensure that their processes and organization are adequate and consistent with legislation, circular letters and directives. UCAI also identifies possibilities for improving process effectiveness and efficiency.

UCAI carries out extraordinary controls on behalf of the Director of the Agency, and performs administrative investigations. If evidence of a criminal offence emerges during an investigation, UCAI promptly informs the judicial authority (no power of arrest is provided). UCAI is headed by a Senior Manager, who is also appointed as RPCT. It currently consists of two Heads of Unit and 22 officials who deal with Customs offices. The staff assigned to UCAI are recruited from within the Administration. There is no specific job profile. Under national legislation on the prevention of corruption in public administrations, and in order to acquire the necessary skills, UCAI staff receive specific training on ethics and legality, and are also involved in training initiatives covering areas at higher risk of corruption.





LATVIA

The State Revenue Service (SRS) has two internal control units: **the Internal Control Division** of the Finance Police Department of the SRS, and **the Inspection Division** of the National Customs Board of the SRS.

The Inspection Division of the National Customs Board of the SRS has a supportive role and ensures that the tasks and functions of the National Customs Board are carried out appropriately and effectively.

The SRS Director General for Customs Issues, Director of the National Customs Board, is informed regularly about developments and findings relating to the planning and implementation of the Inspection Division's anti-corruption and internal control activities. Planned activities are coordinated with the SRS Director General for Customs Issues, Director of the National Customs Board. Reports on the checks/screening performed, possible criminal offences or risks, and on alleged unlawful conduct by National Customs Board employees and civil servants, are prepared for further action by the SRS Director General for Customs Issues, Director of the National Customs Board. Mitigation measures are implemented in order to immediately address the internal and corruption risks identified.

The Inspection Division of the National Customs Board of the SRS is responsible for gathering and circulating risk information, identifying the National Customs Board's internal risks, and drawing up risk mitigation measures to enable the National Customs Board to better perform its tasks. The Division ensures achievement of the set standards (Customs Client Service Delivery Standards). These measures are set in accordance with the principles of the Revised Arusha Declaration.

The core responsibilities of the Inspection Division include: issuing recommendations, consulting clients and informing society; implementing the risk management strategy at tactical and operational level; detecting any irregularities or infringements of Customs rules on the movement of goods from/to the European Union; preparing and implementing development programming documents, legislation and informative reports; coordinating implementation of the risk management system; ensuring compliance with rules on confidentiality, the protection of official secrets, and on classified NATO and European Union information; and ensuring operational management and supervision of the development of IT systems and related activities.

The Internal Control Division of the Finance Police Department of the SRS has operational rights to conduct investigations aimed at detecting and preventing criminal offences in the work of SRS officials. The Inspection Division of the National Customs Board of the SRS operates within the boundaries of administrative proceedings.

Staff in the Inspection Division of the National Customs Board of the SRS are recruited both externally, and from within the Administration.



MALAWI

The Malawi Revenue Authority contains an internal control unit, which is known as the Internal Affairs Department.

Section 4 (2) (d) of the Malawi Revenue Authority Act 1998 provides that the functions of the Authority shall include implementation of measures required to counter tax fraud and other forms of fiscal evasion. One such measure has been the establishment of the Internal Affairs Department to look into issues of internal control. The Internal Affairs Department of the Malawi Revenue Authority falls under the Commissioner General's Office. However, in terms of its operation, it is recognized as a stand-alone Department (just like any other Division/ Department in the Administration). The Head of the Internal Affairs Department reports directly to the Commissioner General.

The Internal Affairs Department of the Malawi Revenue Authority has two Sections: Ethics and Sensitization, and Fraud Investigations. These have the following responsibilities:

- A. Ethics and Sensitization has the core responsibility of raising the ethics awareness of employees and of stakeholders (e.g. importers and clearing agents).
- B. Ethics and Sensitization is also responsible for the development and review of ethics-related policies.
- C. Fraud Investigations is responsible for investigation of fraud, corruption and other professional malpractice which involves members of staff or involves other individuals and is injurious to the Malawi Revenue Authority.
- D. The Section advises Malawi Revenue Authority management on fraud and corruption-prevention mechanisms.
- E. Fraud Investigations is also responsible for presenting evidence at disciplinary hearings involving members of staff, as well as for testifying in courts of law.
- F. Fraud Investigations, furthermore, is responsible for conducting risk-based verification of assets, liabilities and business interests that employees declare in accordance with legislation and the Malawi Revenue Authority Staff Regulations.

The Department has investigatory powers which derive from the Malawi Revenue Authority Act and the Criminal Procedure and Evidence Code, but does not have arrest authority. Where an arrest is to be made, the matter is either referred to the police, or the Department acts in conjunction with the police.

Of the current members of staff, 80% have been recruited from outside, mainly from an anti-corruption or police background. The corresponding job profile can be found in Annex 3.



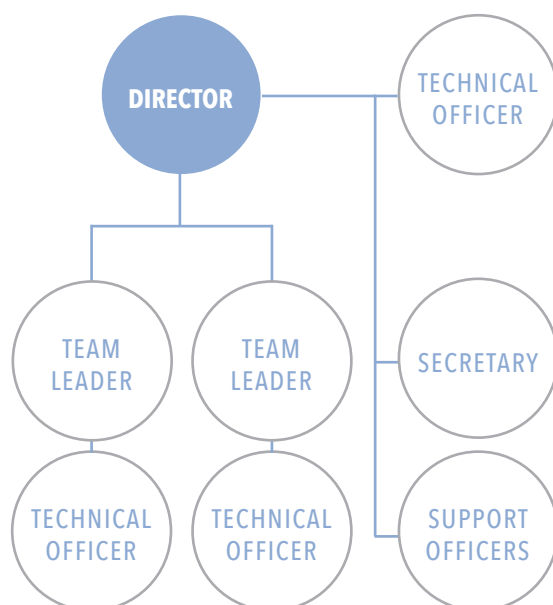


MAURITIUS

As provided in legislation (Mauritius Revenue Act (MRA) 2004), the Internal Affairs Division is responsible for:

- I. dealing with allegations of malpractice or other complaints against an officer or employee;
- II. processing and verifying the declaration of assets made by an officer or employee or prospective officer or employee; and
- III. such other cognate duties as the Board may determine.

FIGURE 2.
Organigram of the Internal Affairs Division



The Mauritius Revenue Authority is responsible for Tax and Customs administrations, so the legal framework in place in this regard covers both administrations.

The Head of the Internal Affairs Division has power to:

- A. make enquiries or investigations, as necessary;
- B. call for any record, document, or any information;
- C. retain for such period as may be considered reasonable for its examination any such record or document;
- D. make a copy of any such record or document; or
- E. require any person to provide information as may be required.

The legislation also provides that every person shall, on an offer of appointment and thereafter after every three years, submit a declaration of assets by way of an affidavit, in relation to himself/herself, his/her spouse, his/her minor children, his/her grandchildren and children of age. (The officer must also specify any property sold, transferred or donated to any grandchild, or to any child of age, in any form or manner whatsoever, including income or benefits from any account, partnership or trust.)

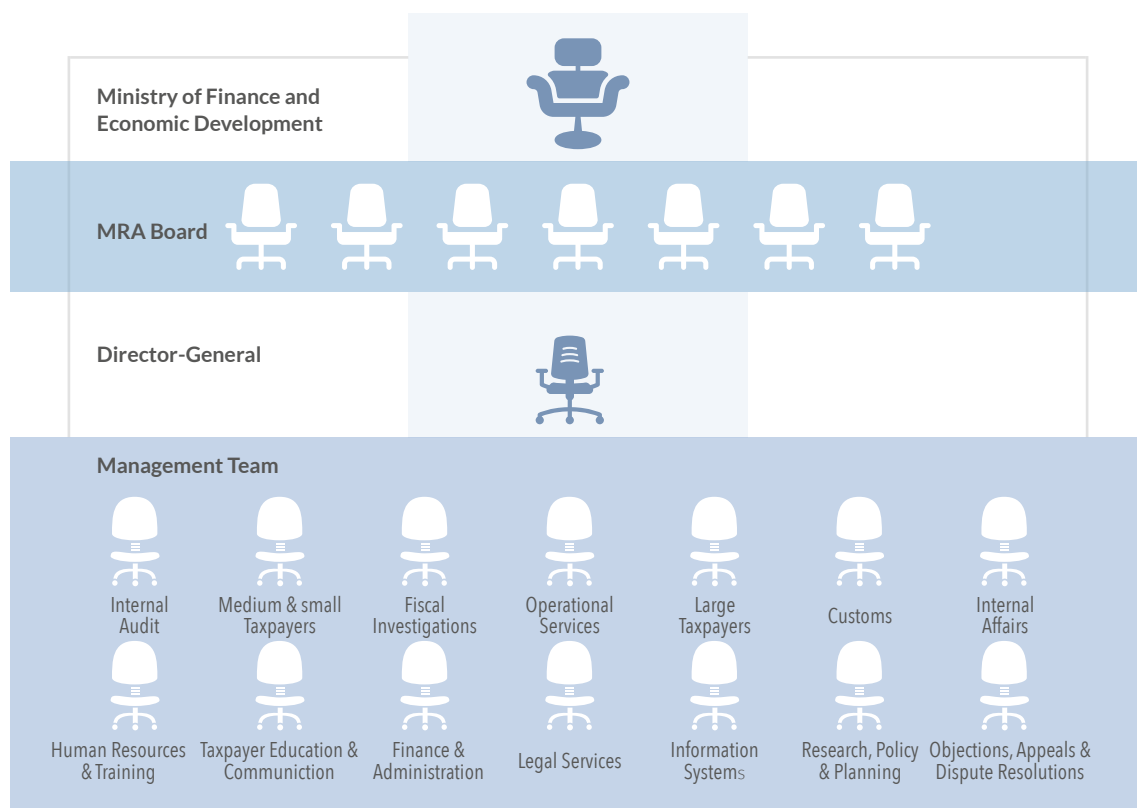
This declaration of assets can be subject to verification by the Internal Affairs Division for the purpose of detecting any illicit enrichment.

Moreover, any person who, upon request by the Internal Affairs Division, refuses to give information orally or in writing, or gives any false or misleading information, or makes a false declaration of assets, can be liable to prosecution.

The Internal Affairs Division manages staff integrity through a three-pronged approach:

- Prevention
- Education and training
- Enforcement

FIGURE 3. Reporting line of the Internal Affairs Division



The Head of the Internal Affairs Division is directly accountable to the MRA Board for the execution of the duties assigned to him.

The core responsibilities are:

1. Deal with cases of malpractice reported against MRA staff;
2. Process and verify declarations of assets of staff;
3. Conduct pre-employment integrity checks on staff;
4. Conduct training on ethics and integrity;
5. Spearhead other integrity projects, such as the Integrity Perception Survey, and Corruption Risk Management.

The Authority has investigatory powers only.

Internal Affairs Division officers are recruited from both outside and inside the Organization (e.g. former police officers, former ICAC (Anti-Corruption and Anti-Money Laundering Agency) officers, former tax officers, and former Customs officers).

Job descriptions for the position of Director (Internal Affairs Division) is given in Annex 4.



MONTENEGRO

In accordance with the Rulebook on the Internal Organization of the Ministry of Finance and Customs Administration, and the Law on the Customs Service, the internal control tasks within the Customs Administration are performed by a separate organizational unit – **the Internal Control Unit**.

The legal framework that defines the mandate and competences of Customs in relation to internal control are the Law on the Customs Service, and the Rulebook on Procedure of the Internal Control Unit.

The Internal Control Unit is a separate organizational unit of the Customs Administration and acts in the name and on behalf of the Director of the Customs Administration.

Under the Law on the Customs Service, the Internal Control Unit is responsible for: collecting, systematizing and analysing information in order to prevent and detect illegal treatment and corruption in the Customs Service; proposing and monitoring the implementation of measures to strengthen the integrity of the Service; planning, implementing and supervising the delivery of measures to prevent and detect illegalities in the work of Customs officers and to prevent and detect corruption; and conducting controls of the legality of duties performed by Customs officers.

Pursuant to the powers prescribed by the Law on the Customs Service, the Internal Control Unit carries out its investigative competences in such a manner as to control the legality of the work of Customs officers, and collects information, documents, communications, statements and other information necessary for the implementation of measures and internal control actions.

Unit officers do not have the authority to deprive a person of liberty, but do have the authority to temporarily restrict the freedom of movement of a person in accordance with the law. Specifically, the Law on the Customs Service stipulates that an authorized Customs officer may temporarily restrict access or movement at the place of supervision, or hold persons in order to carry out Customs supervision. A person may not be kept in the place of supervision for longer than the time required to accomplish the purpose for which the authority was exercised, and for no longer than six hours. If there are reasons for temporary detention of a person for more than six hours, the State Prosecutor must be notified without delay.

Vacancies in the Internal Control Unit are filled by advertising them in one or more state authorities, or via public advertisement, in accordance with legislation governing the rights and obligations of civil servants and state employees. Pursuant to the Rulebook on the Internal Organization and Systematization of the Ministry of Finance and Customs Administration, the Internal Control Unit has five posts: the Head of Unit, and four Senior Customs Inspectors for Internal Control. The conditions for these posts are set out in the Rulebook on the Internal Organization and Systematization of the Customs Administration (see Annex 5).



SOUTH AFRICA

Customs forms part of the South African Revenue Service. The unit concerned has the official name “**Integrity Promotion Unit**” (IPU), and deals with the implementation of the Integrity Promotion Framework. The SARS “**Fraud Investigations Unit**” investigates fraud, corruption and serious misconduct involving employees (including Customs officials).

The Customs and Excise Act (current), the Customs Control Act (not yet in effect), as well as relevant new legal responsibilities gazetted by Government, and section 195 of the Constitution of the Republic of South Africa of 1996, represent the relevant legal framework.

The IPU is positioned within the Governance, Risk and Quality (GRC) section. Ultimately, the IPU, through the Chief Officer for Governance, International Relations, Strategy and Communications (GISC), reports to the Commissioner of SARS.

The IPU is responsible for implementing two of the 16 principles of governance suggested by the King IV Code of Good Governance Practice. These two principles are:

1. The governing body should lead ethically and effectively; and
2. The governing body should govern the ethics of the organization in a way that supports the establishment of an ethical culture.

Both principles are in line with the Revised Integrity Development Guide (2012) developed by the WCO, as well as the WCO Compendium of Integrity Practices (2007). More specifically, the IPU programme reflects the emphasis given by the WCO, in terms of best practice, to Leadership and Commitment, Transparency and the Development of a Code of Conduct, Human Resource Management and Morale and Organizational Culture.

A SARS Code of Conduct has been approved and is embedded across the wider SARS audience. The Code sets out the behaviour expected from all SARS personnel, including the appropriate mode of dressing, and compliance with tax and Customs requirements (e.g. paying taxes on time as SARS employees). Generally, it provides guidance and direction for the attainment of public credibility and trust – which is SARS’ fifth strategic outcome for the next five years.

The Fraud Investigations Unit reports to a Chief Officer, who in turn reports to the Commissioner of SARS.

The core responsibilities of the Integrity Promotion Unit are to:

- ◇ Enable conduct that builds commitment to the core values, and ensure that SARS attains a self-governing capability and thus:
 - Enhances public confidence and trust;
 - Enhances levels of trust within the organization;
 - Strengthens and supports an environment that promotes ethical conduct.

- ◇ Prevent unethical conduct, both internally in the organization, and in dealings with taxpayers and traders.
- ◇ Hold the organization to a robust standard which goes beyond compliance based on avoiding legal sanctions, to a state where obeying the rules is understood and taken in a positive manner, and not seen as an externally imposed constraint.

In turn, the Integrity Promotion key pillars are: Promotion, Prevention and Combating. The Fraud Investigations Unit investigates and analyses incidents of fraud, corruption and serious misconduct involving SARS employees (including Customs employees). The Unit also mitigates risks by preventing the release of suspected fraudulent payments to traders.

The Fraud Investigations Unit has investigatory, but not arrest, authority. Arrests linked to investigations are effected by the South African Police Services (SAPS).

SARS, through its recruitment polices, advocates for prioritizing internal personnel when filling vacancies. However, if suitable candidates are not found within the Administration, candidates are recruited from wider South African society, with an emphasis on those meeting the job's inherent requirements.





OPERATIONAL ASPECTS



AUSTRALIA

The internal control function is carried out by the Integrity and Professional Standards Branch, which reports to the Integrity, Security and Assurance Division. The latter is part of the Corporate Group that is accountable to the Secretary of the Department of Immigration and Border Protection.

The Secretary (Agency Head) is provided with reports for referral to the Australian Commission for Law Enforcement Integrity, or for referral to other external agencies which will consider investigation. The Integrity and Professional Standards Branch handles both administrative and criminal cases.

The Integrity and Professional Standards Branch has proactive and reactive aspects to its work. Proactive controls include employment suitability screening, education and training, integrity communication activities, fraud and corruption risk assessments, development of policy and procedures and intelligence activity. Reactive activity includes assessment of allegations and investigations.

Under the Public Service Act 1999 (Commonwealth), breaches of the Code of Conduct can result in a range of sanctions. These include:

- termination of employment,
- reduction in classification,
- re-assignment of duties,
- reduction in salary,
- deductions from salary, by way of fine,
- a reprimand.

Where the alleged conduct or behaviour is criminal, serious misconduct, fraud or corruption, it may be referred to other organizations, including:

- Australian Commission for Law Enforcement Integrity,
- Australian Federal Police,
- State and Territory law enforcement bodies.



CANADA

The Director General of the Security and Professional Standards Directorate (SPSD) is also the Departmental Security Officer for the CBSA and is responsible for:

- Investigating and responding to reports of non-compliance with Government of Canada and CBSA policies, directives and standards; and
- Ensuring that appropriate non-disciplinary remedial actions related to Personnel Security Screenings are taken when/as required.

The area responsible for internal control within the SPSPD is called the **Personnel Security and Professional Standards Division**.

The President of the CBSA is kept updated on the status of ongoing investigations, and also receives updates on how the Security Programme is functioning. This information is communicated via the Departmental Security Officer to the President through various committee structures.

The Personnel Security and Professional Standards Division handles cases of an administrative character. The areas of competence cover investigation into serious allegations of employee misconduct which contravene the CBSA Code of Conduct and the Treasury Board Secretariat (TBS) Values and Ethics Code for the Public Sector, as well as cover breaches of Government and CBSA policies, and security incidents.

The SPSPD is in the process of examining its current methods of proactive monitoring and detection. It is also identifying ways to mitigate fraud risks through the adoption of prevention controls.

The Labour Relations Division, Labour Relations and Compensation Directorate, Human Resources Branch, is responsible for the administration of the CBSA Discipline Policy.

The application of disciplinary measures should not be punitive in nature but, rather, corrective. The following disciplinary measures are considered:

- Oral reprimand,
- Written reprimand,
- Suspension,
- Financial penalty
- Demotion,
- Disciplinary termination of employment.

The following challenges to proper functioning have been identified:

- The lack of legal authority to obtain information from police when parallel criminal investigations are under way,
- Ensuring the mandatory and timely reporting of misconduct.

In order to ensure timely reporting of misconduct, the Directorate utilizes a variety of mandatory security-related training materials. All recruits and existing employees are obligated to complete specific training courses that refer to the requirement to report allegations, suspicions or information relating to employee misconduct.



CZECH REPUBLIC

The relevant department is the Department of Internal Activities, which is divided into two units: **the Inspection, Methodology and Prevention Unit, and the Internal Control Unit.**

The Department's responsibilities are as follows:

- investigation of suspected unlawful behaviour of Customs officers and other employees involving violations of obligations under the service or employment relationship;
- cooperation with the law enforcement authorities;
- evaluation and updating of the Czech Customs Administration's anti-corruption programme;
- registration of complaints, petitions, etc. pointing to deficiencies in the work of the Czech Customs Administration or its employees;
- ensuring the operation of the anti-corruption hotline;
- educating on the fight against corruption.

All findings from the Department's work are submitted electronically, and the Director General informed by electronic means of any significant matters. The Director General also receives all the half-yearly and yearly evaluations of control and inspection activities and reports concerning the handling of complaints, as well as claims pointing to deficiencies in the work of the Czech Customs Administration or its employees. The reports/evaluations are available on the Czech Customs Administration's intranet.

The Department handles administrative cases. If there is a suspected criminal offence, the case is submitted to the General Inspectorate for Security Forces.

The Department focuses on internal controls and on identifying cases where members of the security forces or other employees of the Czech Customs Administration have infringed provisions or internal management regulations. Special attention is paid to investigations triggered by members of the public, who are able to submit information via the e-government electronic forms on the Administration's internet pages. The Department also educates on the fight against corruption, and is part of a working party tasked with evaluating integrity checks.

The General Inspectorate for Security Forces has the authority to perform these integrity checks. A designated managing officer/employee with personnel and disciplinary competence takes appropriate measures in respect of subordinates that have violated legal or internal regulations. These disciplinary measures are defined by Act No. 361/2003 Coll., the Law on the Service of Security Forces, as amended, and Act No. 262/2006 Coll., the Labour Code, as amended.

The prevalent challenges are recorded in reports on evaluations of control and inspections activities, and on processed complaints, petitions and instigations pointing to deficiencies in the work of the Czech Customs Administration or its employees. These reports are submitted to the Director General. Digital forms are used during internal controls and thus the entire process is more effective and economical, as well as more transparent.



FRANCE

Internal control as specified in the questionnaire corresponds to the concept of inspection in the French system. This involves measures in the event of suspected wrongdoing by individuals or entities. In sensitive cases, and following administrative investigation, it may result in HR decisions which directly affect individuals, prior to disciplinary procedures.

The audit procedure is also carried out by a dedicated team from **the Services Inspectorate (IS)**. The latter implements a positive strategy, checking the effectiveness of the internal control mechanism without passing any judgment on the persons involved, in accordance with the international standards in the Decree on Internal Audit within the French Administration of 28 June 2011.

Nevertheless, the risk-mapping approach associated with internal control includes ethical risk factors in its assessments. Officers at different levels monitor the performance of the Service and, a fortiori, compliance with professional ethics.

As regards inspections, the authority to act is issued exclusively by the Director General, or on his/her initiative, or at the request of the Services Inspectorate, the HR Sub-Directorate or any other counterpart. The function hinges on the obligation to provide resources, rather than on the result to be achieved, in connection with the use of administrative resources and powers to carry out investigations. In the majority of cases, investigations are carried out by the senior officers of those officers suspected of dishonourable conduct. Investigatory authority is more limited than the authority to institute legal proceedings, in that it is limited to the powers of Customs officers.

The administrative investigation must facilitate the identification of instances of misconduct by recourse to all the evidence: questioning the officer and any colleague who may be able to shed light on the matter; witness statements; miscellaneous documentation; reports from higher authorities; and, as appropriate, documents emanating from legal proceedings (judgments, hearings, etc.).

However, these investigatory powers are not as extensive as those conferred on the police, nor do they comprise coercive measures in relation to officers. For instance, an officer cannot be compelled to give evidence. However, the refusal to do so will count against him/her, given the duty of loyalty and accountability.

Whether cases are conducted by the relevant departments or by the Services Inspectorate itself, administrative investigations contribute to the drafting of a summary report. The complete case is referred to the disciplinary/ethics section of **the Directorate General for examination**. The decision on whether to initiate disciplinary proceedings lies with the Director General.

However, as the Services Inspectorate reports directly to the Director General, communication on its cases is very direct, and can be formal or informal, taking place either at scheduled meetings, or at bilateral meetings held on the initiative of either party. Bilateral discussions present an opportunity during the year to review the different cases and subjects handled by the department. In addition to these discussions, a written account of the inspection is sent to the Director General. This may take the form of a final report, or of notes on the interim situation, submitted as and when necessary. These documents may not be disclosed and may be classified, depending on the nature of the case.

Investigations are conducted in administrative cases only. However, where they stem from criminal proceedings which have led to a conviction, administrative investigations rely on the judgment to determine the accuracy of the facts. A Ministry of Justice Circular of 11 March 2015 provides for the communication of information or documentation pertaining to criminal proceedings against public servants.

As regards the department's overall activity, only the Inspection Unit takes action in the event of suspected wrongdoing. Reactive measures fall outside its remit. It conducts an investigation, and if demonstrated that factors may result in the introduction of reactive measures, the findings are referred to the department responsible for disciplinary measures. The power to impose disciplinary measures rests with the appointing authority. This disciplinary authority is unconnected with the persons responsible for conducting the investigation, thereby guaranteeing objectivity in the evaluation of the case.

The proactive aspect is linked to the internal audit approach taken to analyse processes, including from the perspective of possible fraud and integrity. Proactive measures in the form of training initiatives on professional integrity have been in place since early 2017. By the end of 2018, all Customs officers will have been required to complete this training programme. Furthermore, in the interests of educating staff, each year there is a report on discipline, which lists all the sanctions imposed and a summary of the facts in each case. The report also contains information on specific subjects (e.g. addictions, social networks and domestic violence), with a view to setting out common courses of action. An annual report on complaints is also produced to this end.

The scale of sanctions in France's public service is structured as follows:

- first-tier sanctions (no referral to disciplinary board): warning and reprimand;
- second-tier sanctions (mandatory referral to disciplinary board for second-tier sanctions and above): disbarment from promotion, relegation in step, temporary exclusion from duty for a maximum period of 15 days, reassignment;
- third-tier sanctions: downgrading, temporary exclusion from duty for between three months and two years;
- fourth-tier sanctions (resulting in termination of employment): compulsory retirement, dismissal.

The most frequently imposed sanctions are temporary exclusion from duty (second and third-tier) and, to a lesser extent, reassignment.

Some cases deemed to be of secondary importance may ultimately be accounted for via written observations which are notified to the officer concerned; these do not constitute disciplinary measures.

Each year, the annual report on disciplinary action highlights one subject where it has proven necessary to focus attention. The choice of subject is based on the analysis of the cases handled in the course of the past year, and may relate to an increasing number of breaches, or to the novelty of the breach.

A national ethics plan was established in 2013, following the disclosure of two significant cases – one involving moral standards, and the other concerning corruption. The purpose of the plan is to relaunch Customs ethics and disciplinary policy. In parallel with the report on disciplinary action compiled by the Human Resources Directorate, the Services Inspectorate publishes an annual report based on complaints cases which it has processed and compiled.

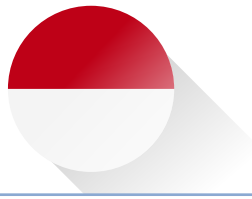
In terms of the initial administrative investigations performed by the relevant departments, the major challenge is lack of objectivity by staff responsible for conducting the investigation. This is because, in their professional capacity, they know the officer under investigation since they are that officer's superior.

As to inspection relating to disciplinary measures and integrity, the main challenge is to adopt a robust and socially acceptable approach, based on a recognized professionalism. This needs to be done over time, and in collaboration with persons selected and fully trained for that purpose.

The decision is therefore taken on occasion to entrust investigations to the Services Inspectorate, which reports directly to the Director General and which may consequently have a more detached view of the facts. These investigations are mainly ones which cannot easily be conducted locally because of the grade of the officer under investigation, or because of the magnitude of the misconduct or difficult local circumstances.

For the Services Inspectorate, the key success factors are the clear separation of the internal audit and inspection functions, selectivity in recruitment, the development of an appropriate profile and training sector for the work, and the desire to achieve transparency in the professional approach and visibility of officers working in this sector.





INDONESIA

The Directorate of Internal Compliance is responsible for preventing and/or prosecuting corruption. Prevention tasks rest with the Prevention Sub-Directorate, while prosecution tasks rest with the Internal Investigation Sub-Directorate. The Directorate of Internal Compliance has an Investigation Unit with limited authority and has no arrest authority.

As to the internal control unit, some reports made to the Head of Administration are top secret. These usually relate to internal investigation. The channels used include “Enclosed Secret Note from Director of Internal Compliance to Director General (Head of Administration)”. For reports not involving internal investigation, a regular Note is used.

The Directorate of Internal Compliance deals both with administrative and criminal cases. Its responsibilities in this regard are discharged by four Sub-Directorates. The Prevention Sub-Directorate and the Internal Investigation Sub-Directorate usually perform tasks relating to prevention and prosecution of corruption. The other two Sub-Directorates are responsible for quality assurance of audit reports and performance management. These Sub-Directorates largely deal with administrative tasks.

As mentioned earlier, there are two Sub-Directorates responsible for preventing and prosecuting corruption. The Prevention Sub-Directorate proactively prevents bribery, distortion and corruption in the Directorate General of Customs and Excise (DGCE), while the Internal Investigation Sub-Directorate is responsible for prosecuting corruption.

The Directorate General of Customs and Excise mainly takes administrative action in respect of integrity breaches by staff. For corruption-related integrity breaches, this action is clearly designated severe disciplinary action, the ultimate penalty being staff dismissal.

The Data and Information Analysis Division is part of the Prevention Sub-Directorate and conducts analysis of staff performance, including trend analysis of compliance with Standard Operating Procedures and decisions on imported goods (tariff checks and invoice valuations).

Difficulties in conducting internal controls relate to detection of potential integrity breaches. The Directorate of Internal Compliance is designing an integrity map which aims to mitigate the potential for integrity breaches by measuring staff integrity under certain parameters.



ITALY

The office in charge of internal control is the “Ufficio Centrale Audit Interno” (UCAI – the Central Office for Internal Audit).

The UCAI Director, in his/her capacity as the person responsible for the prevention of corruption and for transparency (RPCT), reports to the Director of the Agency annually on anti-corruption activities, assessing the effectiveness of prevention tools and, where appropriate, proposing organizational measures to mitigate the risks detected in certain processes. During the year, he/she promptly flags any critical or important information, and reports any violations of the measures in the Three-Year Plan for the Prevention of Corruption (PTPC).

UCAI conducts administrative investigations. If evidence of a criminal or tax offence emerges during an investigation, it promptly informs the competent judicial (criminal or accounting) authority.

UCAI carries out both internal auditing activities, and control activities. The former are aimed at improving processes related to the performance of institutional activities in terms of effectiveness and efficiency. The latter (control) activities follow the traditional investigation method, focusing on ex-post auditing at offices, with a view to assessing the accuracy of administrative and accounting procedures, and the correct application of provisions regulating the offices' operation.

The main obligations and duties regarding the integrity of public administration staff are laid down in: the Constitution (Articles 28, 97 and 98); legislation (in particular, Legislative Decree 165/2001); the reference Collective Agreement; and the Code of Conduct for Public Employees (adopted by Presidential Decree No. 62/2013). Failure to comply with these obligations may constitute a disciplinary offence. In addition, the Agency's staff are required to comply with the preventive measures provided for in the PTPC and the Code of Conduct for Agency Staff (Annex 2 to the Agency 2014-2016 PTPC). Any violation of the duties contained therein gives rise to disciplinary action.

Depending on its gravity, any infringement of the above obligations gives rise to the following kinds of disciplinary penalty, subject to disciplinary proceedings:

- Reprimand (verbal or written),
- Financial penalty (variable amount),
- Suspension from work and of salary (up to 6 months),
- Dismissal (with or without notice).

UCAI constantly monitors the level of exposure to the risk of corruption in the Agency's offices by collecting and processing information which is requested from every office and updated annually. The information covers the external and internal context. It also covers the risk of corruption (in terms of impact and probability), as assessed by the manager of each organizational unit, and on the basis of certain predefined indicators of the degree to which measures have been implemented to prevent the risk of corruption.

As regards staff turnover policies, UCAI monitors the effective adoption by offices of the specific measures in the PTCP which aim at ensuring staff turnover. In particular, for managerial positions considered at risk of corruption, turnover is expected after a period of three or six years. Similar turnover mechanisms have been introduced, even after a period of six years, for officials in charge of controls or in charge of sensitive services.

As to staff integrity audits, UCAI performs regular audits (every year) to make sure that there is no potential conflict of interest regarding any undeclared non-institutional activity performed by employees. The employees to be controlled are identified through a computerized procedure that takes into account certain risk parameters (shift work, position, level of education, and professional qualifications).

There have been difficulties relating to a general reduction in the number of public administration employees. In particular, the reduction in the number of highly skilled staff has resulted in an internal reorganization aimed at ensuring the timely planning of work. The ongoing monitoring of activities has highlighted the priorities, and allowed officials to contribute within the context of their own specific skills.





LATVIA

The State Revenue Service (SRS) has two internal control units: the Internal Control Division of the Finance Police Department of the SRS, and the Inspection Division of the National Customs Board of the SRS.

The Inspection Division of the National Customs Board of the SRS has a supportive role and ensures that the tasks and functions of the National Customs Board are carried out appropriately and effectively. The Internal Control Division of the Finance Police Department of the SRS has operational rights to conduct investigations aimed at detecting and preventing criminal offences in the work of SRS officials. The Inspection Division of the National Customs Board of the SRS operates within the boundaries of administrative proceedings.

The SRS Director General for Customs Issues, Director of the National Customs Board, is informed about developments and findings relating to the planning and implementation of the Inspection Division's anti-corruption and internal control activities. Planned activities are coordinated with the SRS Director General for Customs Issues, Director of the National Customs Board. Reports on the checks/screening performed, possible criminal offences or risks, and on alleged unlawful conduct by National Customs Board employees and civil servants, are prepared for further action by the SRS Director General for Customs Issues, Director of the National Customs Board.

The Inspection Division of the National Customs Board of the SRS deals with administrative cases, and implements mitigation measures if there are indications that an offence has been committed, or if risk information is received on a possible offence. Preventive measures are also implemented.

Offences may attract the following disciplinary measures: 1. reprimand; 2. temporary reduction of monthly salary (no more than 20%) for a period of three months to one year; 3. demotion for a period not exceeding three years; 4. dismissal; 5. dismissal without the right to work in any public administration for one year.

The Corruption Risk Register sets out clearly and in detail the events where risks may materialize, and mitigation measures.

Most SRS National Customs Board officials perform duties at the external border of the EU. It must therefore be ensured that the tasks assigned to the Inspection Division of the National Customs Board of the SRS are performed 24/7 throughout the territory of Latvia. In addition, non-standard situations often arise which require a thorough knowledge of the applicable tax and Customs legislation.

An SRS action plan on anti-corruption measures has been drawn up and includes all identified integrity challenges, and the corresponding mitigation measures.



LITHUANIA

The Immunity Service of the Customs Department, under the Ministry of Finance of the Republic of Lithuania, is responsible for the prevention of corruption, as well as for detection and investigation of corruption-related crimes.

The Immunity Service has the following tasks:

- Assist the Director General of the Customs Department in ensuring reliability of Customs personnel;
- Reveal and eliminate causes and circumstances of corruption in Customs by creating and implementing appropriate measures to prevent corruption in the system, thereby discouraging Customs personnel and others from committing corruption-related offences;
- Prevent and investigate violations by Customs personnel or others, and corruption-related offences in Customs matters.

Investigators of the Immunity Service carry out criminal intelligence and perform a series of pre-trial investigative actions, including procedural measures and detention.

A written report on the analysis conducted and important information collected is provided directly to the Director General. The officers of the Customs Department's Immunity Service have the power to draw up protocols of administrative law violations; the officers also carry out separate pre-trial investigative actions as part of investigations into corruption-related criminal acts.

Anti-corruption policy in the Republic of Lithuania can be divided into two main strands: the prevention of corruption (reduction and elimination of corruption prerequisites and conditions), and the enforcement of liability for legal violations of a corrupt nature.

The corruption prevention measures applied by Customs are:

- analysis and assessment of activity areas where there is a high probability of corruption;
- inspection of persons applying to the Customs service;
- assessment of the personal qualities of persons applying to the Customs service;
- public education and information, as well as publicizing corruption cases;
- anti-corruption training for Customs officers;
- preventive conversations, with each Customs officer starting work, on the subjects of prevention, threats to national security, loyalty to the state and service;
- anti-corruption programmes, and corresponding plans containing implementation measures;
- preventive monitoring of public procurement;
- prevention of conflicts of interests.

In order to establish whether a Customs officer is guilty of official misconduct, an official inquiry (internal investigation) is carried out. The Customs officer is prosecuted if official misconduct is discovered, and may be subject to the following disciplinary penalties: warning, reprimand, severe reprimand, transfer to a lower position, or dismissal. If criminal activity is discovered, the Customs officer is prosecuted.

Selection of the most suitable candidates remains one of the challenges. The challenges faced in performing the functions of the Immunity Service involve collection of evidence during the investigation of corruption-related criminal acts, as well as the negative attitude of Customs officers subject to inspection and their unwillingness to cooperate. There is also a lack of initiative among managers of territorial Customs officers in terms of creating an anti-corruption environment at Customs posts: the prevailing attitude is that prevention of corruption is the prerogative of the Immunity Service only.



MALAWI

The Malawi Revenue Authority (MRA) contains the internal control unit, which is known as the Internal Affairs Department.

The Department has investigatory powers which derive from the Malawi Revenue Authority Act and the Criminal Procedure and Evidence Code, but does not have arrest authority per se. Where an arrest is to be made, the matter is either referred to the police, or the Department acts in conjunction with the police.

After an allegation of misconduct has been investigated by the Internal Affairs Department, an Investigation Report is prepared for the Commissioner General. The Report contains detailed information, including the background leading to the investigation, the objective of the investigation, the methodology and results of the investigation, the findings, and the recommendations made. Recommendations relate to the member of staff, and also to how management should address the weaknesses in operations and thus mitigate the risks exposed by the investigation.

The Internal Affairs Department handles both administrative and criminal matters in relation to violation of tax laws, as the Legal Department within the Malawi Revenue Authority has prosecutorial powers in respect of both civil and criminal cases. Cases relating to corruption are referred to the Anti-Corruption Bureau.

The Department performs both proactive and reactive controls, and has implemented several policies aimed at mitigating the effects of fraud and corruption. These include an Anti-Corruption Policy, Gift Policy, Recruitment Policy, Procurement Policy, Whistle-Blowing Policy, and Ethics and Code of Conduct (which includes Conflict of Interest Guidelines).

To ensure that there is consistency in the system, several levels and categories of disciplinary measures and penalties are in place:

- Verbal warning for minor breaches of discipline or acts of misconduct.
- Written warning where an employee's conduct is more serious in character; or involves an offence for which a verbal warning has been received within the previous three months.
- Final written warning where the offence committed is such as to exceed the need for a mere written warning, but does not warrant suspension or dismissal.

This can also apply in situations where a second offence is committed within the period of observation. Where a final written warning has been issued, the supervisor or line manager and industrial relations manager may meet with the employee in order to discuss whether the MRA can provide any guidance or assistance. A final written warning remains valid for a period of six months from the day it is issued. Should the employee commit any other offence during the six-month period, the next step would be dismissal.

- Termination is applied either if there is a lack of improvement following one or more previous written warnings, or following wrongdoing or misconduct considered sufficiently serious to warrant termination. This is the most serious form of disciplinary action, with the employee being discharged with notice, or pay in lieu of notice.
- Summary dismissal is applied where the employee is found guilty of a serious offence, or has a current final written warning, or is found guilty of a further offence falling in the serious category. The offence does not have to be related to the one which led to the final written warning.

One of the challenges that the Department comes across is an inadequate level of staffing compared to the amount of work involved. The other challenge is animosity from some fellow employees, although this has declined as times goes on.

This reduction in animosity is mainly due to:

- Management's commitment to integrity, and the realization by most members of staff that they have no choice but to conform to the required standards of ethical behaviour.
- Constant awareness-raising programmes on the evils of fraud and corruption, and on the need for patriotism. These have led to an ethical culture slowly becoming entrenched.
- The objective and impartial approach shown by the Internal Affairs Department in the fight against fraud and corruption, whereby no one can be victimized as a result of frivolous allegations. Employees are only called upon to answer charges where there is evidence that they are in breach of the Code of Ethics.



MONTENEGRO

Internal control tasks within the Customs Administration are performed by a separate organizational unit – **the Internal Control Unit**.

The Internal Control Unit is responsible for: collecting, systematizing and analysing information in order to prevent and detect illegal treatment and corruption in the Customs Service; proposing and monitoring the implementation of measures to strengthen the integrity of the Service; planning, implementing and supervising the delivery of measures to prevent and detect illegalities in the work of Customs officers and to prevent and detect corruption; and conducting controls of the legality of duties performed by Customs officers.

The Internal Control Unit drafts reports on all the controls performed. Depending on the control results, the reports contain: suggestions, recommendations and possible changes to the organization of work; measures for the application or amendment of laws or internal acts; other

recommendations aimed at increasing the efficiency, quality and integrity of work; proposals for the initiation of disciplinary/criminal proceedings against Customs officers; conclusions as to termination of the internal control process due to the absence of a violation or offence, etc. Reports on the controls performed are submitted to the Director of the Customs Administration.

The Internal Control Unit undertakes measures and actions to ensure that the work of the Service is conducted in accordance with the positive legal regulations. It also takes measures to detect and prevent internal fraud and corruption, and in this connection initiates disciplinary and other procedures. If a control procedure reveals that a Customs officer's actions contain elements of a disciplinary offence, the officer's direct line manager is ordered to initiate a disciplinary procedure. If knowledge emerges of elements of a criminal offence in the actions of a Customs officer, the manager submits a report to the **Sector for Customs Enforcement and Control**, for subsequent forwarding to the competent authorities in accordance with the positive legal regulations. The Internal Control Unit acts both preventively and repressively.

Under the Law on the Customs Service, the Customs officer or civil servant is disciplinarily liable for minor and more serious violations of official duties. In addition to the violation of official duties established in legislation regulating the rights and obligations of civil servants and state employees, minor violations are also breaches of ethical standards and of the Customs Code of Conduct.

Serious violations of official duties, in addition to violations established in legislation regulating the rights and obligations of civil servants and state employees, are also deemed to be: performance of duties incompatible with the duties of a Customs officer; prevention and disabling of an authorized Customs officer in the performance of official duties; misuse of the official uniform, marks and weapons while performing, or in connection with the performance of, official duties; refusal to comply with a written order for alcohol testing, or refusal of a written order to undergo professional examination to determine the presence of alcohol or narcotic substances; failure to comply with orders and working instructions issued by the Customs Administration concerning the application of regulations within the scope of the Service; unauthorized use for unofficial purposes of information, including information collected by the Customs Service for the purpose of enforcing the law and other regulations stipulated in the tasks entrusted to it; failure to comply with mandatory official actions related to the procedure for determining the liability of a Customs officer (i.e. concealment of violations of official duties); unbecoming behaviour in or outside the Service, resulting in damage to the Service's reputation; public disclosure of false information on the Service, resulting in damage to the Service's reputation; and giving inaccurate data on the financial status of a Customs officer.

Integrity is a precondition for efficient functioning of the Customs Service, and the Customs Administration of Montenegro uses a set of processes to implement careful, planned and efficient anti-corruption mechanisms. In accordance with the Law on Prevention of Corruption, the Customs Administration of Montenegro takes legal and practical measures, as defined in the Integrity Plan, to conduct a programme designed to promote integrity and ethics. The programme is implemented by the individuals and organizational units responsible.

The **Integrity Plan** is structured so that it: shows those working areas which are exposed to risk; identifies the job posts that could be exposed to risk within different areas; defines the types of risk and relates them to certain areas and job posts; sets out current control measures, specifying the remaining (residual) risk or describing the risk which these measures do not cover; estimates the intensity of residual risk; sets out measures proposed or undertaken to diminish or eliminate risk; and shows progress in implementing measures and regarding risk status. The Integrity Plan is used to conduct a systemic analysis of the institution through a corruption risk assessment in individual workplaces and organizational units, and the Risk Map is drafted accordingly.

In accordance with the Law on Prevention of Corruption, the Customs Administration of Montenegro submits annual reports on the implementation of the Integrity Plan to the Agency for Prevention of Corruption. Analyses of implementation of the Integrity Plan in the previous four years show that the implementation of specific measures has contributed to a reduction in the risk of corruption and to a reduction in other types of irregularities. The risk of possibility of corruption has decreased by 20% compared to 2016, and by 33% compared to 2014 – i.e. since the Customs Administration of Montenegro started to implement the Integrity Plan. Specifically, the number of work posts having a low or moderate corruption risk has increased by 31% compared to 2014; the number of work posts having a high corruption risk has decreased by 33% compared to the previous period.

As part of its work to continuously promote integrity and protect the institution from all types of illegal and unacceptable behaviour, the Customs Administration of Montenegro has adopted the Integrity Plan for 2018-2019. Based on analysis of implementation of current Customs procedures, risk areas were identified for the new Plan over the next two years. An assessment and ranking of risks was performed and around 150 specific measures were identified for reducing the risks of unacceptable behaviour (the possibility of occurrence, influence and consequences of corruption and of other types of illegal and non-ethical practice).



SPAIN

The Internal Audit Service (SAI) conducts evaluations of tax and Customs services, and internal investigations into the behaviour of employees in these services. Reports and findings are sent directly to those responsible for the evaluated services and to the directors of those services. In addition, findings may be sent to the Prosecutor's Office, or may result in direct submission of a complaint to the competent court.

In accordance with the provisions of Article 17 of Royal Decree 1733/1998, the reports of SAI inspections relating to the scope of the Ministry of Finance and the Civil Service are exclusively for internal use, except when legal rules or the competent authorities provide otherwise.

The SAI acts in administrative cases, and participates in court cases only when called upon to do so by the judicial authority. The internal control activity of the SAI is aimed mainly at prevention and detection of irregular behaviour, although that does not preclude the need for reactive action in certain cases.

Provided that no criminal offences under the Criminal Code are involved, Title VII of Law 7/2007 of April 12, on the Basic Statute of Public Employees, is implemented. Title VII regulates the disciplinary regime applicable to public employees and provides for the following disciplinary measures:

- Removal from service of officials, in the case of very serious faults;
- Disciplinary dismissal of non-established staff in the case of very serious faults, such dismissal entailing disqualification from a new work contract to perform duties similar to those which were performed;
- Suspension from duties, or suspension from employment and of salary in the case of non-established staff, for a maximum duration of six years;
- Forced transfer, with or without change of residence, for the period established in each case;
- Demerit, consisting in penalization in terms of career, promotion or voluntary mobility;
- Warning;
- Any other measure established by law.

Risk maps are prepared by functional areas every three years, and scorecards established to evaluate the measures adopted to mitigate the risks.

Risks change over time, in the light of new legislation or of changes in procedure. The three-year risk maps are adapted to reflect this changing situation and to show the aggravation or mitigation of risks in response to the measures adopted. Challenges therefore change and, over time, the only prevalent threats are general ones relating to possible irregular activities by those performing Customs operations (clearance of goods and physical checks, transit, fictitious export of goods, contraband, etc.). In many cases, these activities require collaboration from Customs officers to be successful. The implementation of internal control and audit has uncovered frauds of various kinds, most notably relating to inappropriate tax refunds following falsification and manipulation, and illegitimate access to tax or Customs information.

Specific tasks are assigned to each risk identified in the risk map, with a view to eliminating or reducing the risk as much as possible. In tandem, activities by Customs bodies, alongside internal control, seek to ensure that operators and public employees comply with Customs regulations.

Reports are prepared and disseminated internally where there are indications of fraud and possible supporting evidence. The reports include proposals and recommendations, which are disseminated for preventive purposes to the bodies potentially affected. Compliance with the proposals and recommendations is subsequently monitored.



IV.

RELATIONSHIP WITH EXTERNAL CONTROLS



AUSTRALIA

The internal control function is carried out by the Integrity and Professional Standards Branch, which reports to the Integrity, Security and Assurance Division. The latter is part of the Corporate Group that is accountable to the Secretary of the Department of Immigration and Border Protection.

The Office of the Commonwealth Ombudsman has external oversight across the Australian Government and may investigate complaints about the Department of Immigration and Border Protection. The Commonwealth Ombudsman can explore systemic issues that can arise from complaints.

The Australian National Audit Office is a public sector agency that has external oversight. This includes auditing financial statements of Australian Government agencies and conducting performance audits that are tabled in Parliament.

The legal framework defining the relationship of the Integrity and Professional Standards Branch with other state bodies is set out below.

Australian Commission for Law Enforcement Integrity

- Law Enforcement Integrity Commissioner Act 2006
- Law Enforcement Integrity Commissioner Regulations 2017
- Australian Border Force Act 2015

Australian Federal Police, State Police and Territory Police Agencies

- Memoranda of Understanding (formalize guidelines for a collaborative working relationship)
- Various items of Federal, State and Territory legislation

Commonwealth Director of Public Prosecutions

- Memorandum of Understanding (formalize guidelines for a collaborative working relationship)

Formal arrangements with other state bodies with responsibility to prevent and/or prosecute corruption are stipulated in:

- Law Enforcement Integrity Commissioner Act 2006
- Law Enforcement Integrity Commissioner Regulations 2017
- Australian Border Force Act 2015

With the enactment of the Australian Border Force Act 2015, the Integrity Commissioner's jurisdiction was extended to the Department of Immigration and Border Protection. Specifically, under sections 19-23 of the Law Enforcement Integrity Commissioner Act 2006, the Secretary of the Department of Immigration and Border Protection must notify the Integrity Commissioner of all allegations of employee corruption. The Integrity Commissioner has the power to investigate those allegations, either alone or in partnership with the Department of Immigration and Border Protection or another law enforcement agency.

Arrangements with the Commonwealth Director of Public Prosecutions, Australian Federal Police, State Police and Territory Police Agencies have resulted in the creation of Memoranda of Understanding (formal guidelines for a collaborative working relationship).



The Canada Border Service Agency (CBSA) is not subject to parliamentary oversight, but is held to account by the Minister. All functions of the Agency are subject to various recourse mechanisms, including courts and tribunals.

The Policy on Government Security (PGS) ensures that deputy heads effectively manage security activities within departments and contribute to effective government-wide security management, including activities related to Professional Standards.

In regard to the relationship with other state bodies that have a responsibility to prevent and/or prosecute corruption, the provisions are stipulated by the Policy on Government Security, under Appendix B – Responsibilities of Lead Security Agencies³.

CBSA has arrangements in place with other bodies for information-sharing and law enforcement activities when enforcing the core Border mandate; however, it does not have any such arrangement for internal corruption matters. When internal corruption cases are identified, the police of jurisdiction attend and make a determination as to whether they will proceed with an investigation or not.

When the Personnel Security and Professional Standards Division refer a matter to the police of jurisdiction, a high-level summary of the case is provided. Initial discussions are at a senior officer level, and then a detailed discussion of the case occurs at the investigative officer level.

If found that an employee has engaged in criminal or illegal conduct, the matter is referred to the appropriate police agency (municipal, provincial or federal) to determine whether a formal criminal investigation is warranted.

One of the challenges is the absence of criminal investigation authority, and the relative dependence on the police of jurisdiction, to decide whether an investigation will proceed or not. In addition, there is no legal authority to compel partners to provide evidence.

The SPSPD relies on building good relationships with partners in order to promote information-sharing.

3. <https://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=16578>



DEMOCRATIC REPUBLIC OF THE CONGO

The Directorate General of Customs and Excise has an Internal Audit Directorate. Some of the Directorate's functions are also carried out by the Directorate for the Investigation and Combating of Fraud, as well as by the provincial directorates.

The Internal Audit Directorate investigates all incidences of mismanagement, focusing on:

- accounting and financial auditing;
- functional auditing;
- checking of veracity of Customs clearance operations.

In accordance with the statutory provisions, its remit covers the following:

- the drawing up and application of the approved annual audit plan;
- the monitoring of the regularity and speed of application of laws, regulations, directives, circulars, memoranda, schedules, logbooks and of the various procedures set up to enable Customs to meet the objectives assigned to it by the Government;
- evaluation of procedures and methods for the management or operation of services;
- the safeguarding of all Customs assets;
- the use of monthly management charts from different Customs departments;
- the use of various reports of tasks carried out both within and outside the country;
- the monitoring of Customs IT systems (with an option to use outside expertise).

Oversight of the investigating authority of the Directorate General of Customs and its Internal Audit Directorate is performed by the Inspectorate General of Finance, some courts and tribunals and related departments. The legal framework defining the relationship with other state bodies is stipulated by:

- Ordinance-Law No. 010/002 of 20 August 2010 establishing the Customs Code;
- Presidential Decree No. 036/2002 of 28 March 2002 defining border services;
- Other laws, decrees and related ministerial orders.

The following formal arrangements are in place with other state bodies with responsibility to prevent and/or prosecute corruption, specifically, Memoranda of Understanding concluded with:

- Congolese Centre for Monitoring Professional Ethics (OSCEP);
- National Police;
- authorities authorized to work at the borders;
- other authorities with Customs involvement;
- Administrative Mutual Assistance Agreements with the Customs administrations of neighbouring countries in particular.

Information relating to Customs fraud, harassment and corruption is exchanged with other state bodies, using different means of communication, including e-mail and regular mail.

One of the challenges identified in cooperation with other relevant state bodies is lack of understanding and also lack of information from other state bodies. Some relevant actions are taken to mitigate the challenges, including: computerization of the information system of other state departments; creation of software, in particular for monitoring operational programs, such as the ASYCUDA System for Performance Measurement (ASYPM); a centralized system for the valuation of imported goods (orange channel), and others.



HAITI

The “Administration Générale des Douanes” (General Customs Administration) has an internal control unit known as the “Direction de l’Inspection” (Inspection Directorate), which is responsible for maintaining the uniformity of Customs clearance procedures and for conducting inspections on cargoes of goods, staff, the work environment and equipment.

The Ministry of Economy and Finance has two entities which oversee the control of operations conducted by Customs: the Inspection Générale des Finances (General Inspectorate of Finance – IGF) and the Direction de l’Inspection Fiscale (Tax Inspectorate – DIF).

There is no direct relationship between the Inspection Directorate and other state bodies responsible for preventing corruption. As a rule, the Inspection Directorate conducts investigations and audits, but the Directorate General itself is responsible for follow-up measures taken in the light of the recommendations made in reports.

The legal framework defining the remit of Customs as regards integrity and its relationship with other state bodies comprises relevant legal acts and provisions⁴.

The General Customs Administration has formal arrangements with other state bodies for preventing and repressing corruption. These arrangements are established in the form of a law, and their relationship to Customs is in the form of a partnership agreement defined by that law.

Information relating to smuggling, commercial fraud and corruption is exchanged with the respective state bodies. In cases of corruption, the judicial authorities may intervene directly, with the consent of the Director General. In all other cases, an administrative investigation must be conducted. As appropriate, cases may be referred to the prosecution service for any further action deemed necessary.

Lack of Customs knowledge within the judicial authorities has been one of the challenges in the relationship with other state bodies. Relevant activities have therefore been conducted for raising awareness on Customs legislation, including offering training to the relevant authorities, and organizing seminars tailored to their requirements.

4. 1987 Customs Code, Articles 237 et seq.; Law of 27 August 1996 laying down the staff regulations of Customs officers; Order of 11 April 2013 laying down the rules of professional conduct applying to public servants; Law of 12 February 2008 concerning the declaration of assets of some categories of political figures, public servants and other public officials; Decree of 3 December 2004 laying down the rules governing public services, supply and works contracts; Decree of 17 May 2005 revising the General Public Service Regulations; Law of 13 November 2013 imposing sanctions for money laundering and terrorism financing; Law of 7 May 2014 for the prevention and repression of corruption in Haiti; Code of Ethics of the General Customs Administration.



MALAWI

The Malawi Revenue Authority contains the internal control unit, which is known as the Internal Affairs Department.

Within the framework of external oversight, the Malawi Anti-Corruption Bureau was established under section 4 of the Corrupt Practices Act 1995 (Cap. 7:04 of the Laws of Malawi) and is mandated to take the necessary measures to prevent and investigate corrupt practices, both in public and in private bodies.

There is no direct legal framework defining the relationship between the Internal Affairs Department and other government agencies, such as the Anti-Corruption Bureau, apart from the fact that, as a public body, the Malawi Revenue Authority falls under its remit.

The Internal Affairs Department uses existing Memoranda of Understanding or, in some cases, enters into new ones with the relevant bodies, to share information and refer cases which do not fall within its mandate.

The Internal Affairs Department exchanges information with other government agencies, including, but not limited to:

- the Anti-Corruption Bureau, on all matters relating to corrupt practices;
- the Financial Intelligence Authority, on money laundering and terrorist financing intelligence;
- the Office of the Director of Public Officers' Declarations, on the suspicious acquisition of property/wealth which is not commensurate with the known sources of income of public officers (who include Malawi Revenue Authority staff); and
- the police, on information relating to matters falling under the Penal Code (Cap: 7:01 of the Laws of Malawi).

The decision to refer cases to external counterparts depends largely on the nature of the case in question. For instance, all cases indicating corrupt practice are referred to the Anti-Corruption Bureau, while all cases indicating fraud are reported to the Fiscal Police. It should be noted, however, that the referral of cases to such agencies does not prevent the Authority from proceeding with internal disciplinary proceedings against the member of staff concerned, and on the basis of the same facts. It should further be noted that acquittal from a criminal offence does not nullify the findings of the internal disciplinary hearing, as the latter requires different standards of proof to those of a criminal trial.

As for the challenges, there are some cases where there is no direct legal framework governing the relationship between the Internal Affairs Department and other government agencies. The Internal Affairs Department uses existing Memoranda of Understanding or, in some cases, enters into new ones with the relevant bodies, to share information and refer cases which do not fall within its mandate.



PERU

The Office for Ethics Enhancement and the Fight against Corruption (OFELCCOR) is part of the organizational structure of the National Superintendence of Customs and Tax Administration (SUNAT). OFELCCOR is in charge of promoting and developing actions designed to strengthen the integrity and ethical behaviour of the Administration's staff. There is also the Institutional Control Unit (OCI), which is in charge of safeguarding the correct administration of institutional resources.

OFELCCOR is a dependent unit of the National Superintendence. Its management scope is therefore national, and it reports its results, as appropriate, to the National Superintendent, the National Deputy Superintendence of Customs, the National Deputy Superintendence of Internal Taxes and the National Superintendence of Administration and Finance.

OCI is a dependent body of the National Superintendence, and reports the results of its controls both to the Comptroller General of the Republic, and to the head of the entity and the sector, as appropriate. Both OCI and OFELCCOR carry out investigations in pursuit of their duties under the Regulations on Organization and Functions of the Administration. Neither organizational unit has powers of arrest.

In terms of external oversight, the Administration's Institutional Control Unit is part of the National Control System. This is in keeping with the provisions in section 7.1.4 of Directive No. 007-2015-CG/PROCAL ("Directive on Units of Institutional Control"), approved by Resolution of the Comptroller General's Office No. 353-2015-CG. Accordingly, it reports functionally to the Comptroller General of the Republic and is required to fulfil its duties subject to rules and provisions established by the Comptroller General. There is a relevant legal framework to this end⁵.

OFELCCOR requests supporting information from other entities via e-mail or physical documents. Such information is required if it needs to be adduced as evidence in investigations (for example, requests for information from the National Superintendence of Migrations/Financial Intelligence Unit). Information is also exchanged with the Attorney General's Office in relation to pending judicial proceedings; this exchange of information contributes to the case, or satisfies an information request. The only information exchange is to provide support between the Institutional Control Units of different public bodies constituting the National Control System. These bodies may call for Customs information or information on internal taxes which is not protected by the Principle of Reserve.

OFELCCOR reports institutional information to the Presidency of Ministers Council, using the "Register of Administrative Procedures Linked to Corruption" (REPRAC). The Register is an information-gathering instrument, regulated by Ministerial Resolution No. 298-2012-PCM which approves Directive No. 002-2012-PCM/SGP, requiring all entities of the Executive Branch to report all active processes and disciplinary procedures involving their personnel. The aim of the Register is to provide reliable statistics to inform the actions helping improve or correct public officials' behaviour, both in their relationship with citizens, and within their own institutions. The data is sent every three months to the General Coordination Unit of the High-Level Anti-Corruption Commission (CAN). The following information must be reported: number of sanctioned employees; type of penalty imposed; rules infringed (linked to corruption); number of administrative processes ongoing; number of processes resulting in complaints of criminality; time taken for process resolution; and number of cases per modality.

5. Law No. 29976, "Law that creates the High-Level Anti-Corruption Commission", whose functions are: to propose short, medium and long-term policies for preventing and fighting corruption inter-sectorally and inter-governmentally. Proposal for a National Plan for the Fight against Corruption. Law No. 27785, dated 13/07/2002 – Organic Law of the National Control System and of the Comptroller General of the Republic. Law No. 28716, dated 27/03/2006 – Law of Internal Control of State entities. Guideline No. 011-2015-CG/GPROD – Complaint Service Area approved by Comptrollership Resolution No. 268-2015-CG, dated 04/09/2015.



RUSSIAN FEDERATION

The Civil Service and Staff Directorate (CSSD) of the Federal Customs Service (FCS) has been assigned certain functions relating to the prevention of corruption and other offences, and relating to compliance by officials and staff of Customs authorities, by institutions and representative offices, and by representatives of the Customs service of the Russian Federation in foreign states, with: obligations, restrictions, prohibitions, and requirements on prevention and/or resolution of conflicts of interest enshrined in the Law of the Russian Federation “On the Civil Service”.

There is also an Anti-Corruption Directorate (ACD), which is an operational unit of the central office of the Federal Customs Service of Russia, and which has powers to perform investigative activities aimed at countering corruption and ensuring the internal security of the Russian Federation’s Customs authorities.

CSSD and ACD are structural units of the FCS. The Directorates are led by Heads of Directorate, who report directly to the Head of FCS. ACD and its subordinate units for counteracting corruption by Customs authorities are involved in investigative proceedings. They take investigative steps and provide operational support for criminal cases when instructed to do so by an investigative authority, investigator, head of a body of inquiry, or a court ruling. The anti-corruption units have no powers of arrest. CSSD has no authority to perform investigative procedures or power of arrest.

FCS activities to counter corruption, including sending reports, performing audits and implementing plans, are monitored by the following public authorities: Executive Office of the Government of the Russian Federation, Office of the Prosecutor General of the Russian Federation, Audit Chamber of the Russian Federation, Ministry of Finance of the Russian Federation, Ministry of Labour and Social Protection of the Russian Federation, and Ministry of Economic Development of the Russian Federation.

In accordance with the Russian Federation’s legislation on counteracting corruption, FCS observes the Decrees of the President of the Russian Federation, and the Instructions and Assignments of the Government of the Russian Federation.

FCS representatives take part in the work of inter-departmental working groups on countering corruption, as organized by the Office of the Prosecutor General and the Government of the Russian Federation. Furthermore, the Federal Customs Service participates in the programme “Reform of control and supervisory activities”. This is a Russian Federation Government programme which runs until 2025 inclusive.

A consolidated FCS plan of inter-departmental priority projects, “Reform of control and supervisory activities in the Federal Customs Service”, has been developed and approved as part of the action plan to implement priority programmes. The consolidated FCS plan includes the priority project passport developed by CSSD, “Implementation of a system to alert against and prevent corrupt practices in control and supervisory activities”. Implementation of the alert system requires the development of charts showing corruption risks. It also requires a set of legal and organizational measures to minimize those risks. The measures are differentiated by category of post and by the power to take management decisions involving risk in the organization of control and supervisory measures at the central office, at the level of heads of territorial bodies, and at the level of inspection staff.

If a functional audit reveals that an employee has committed actions pointing to a crime or administrative offence, the head of the Customs authority ensures that the anti-corruption units send certified copies of the material received to inquiry bodies, pre-trial investigation authorities, court judges, bodies or officials authorized to examine cases on administrative offences.

Depending on the findings from checks on notifications received by Customs authorities, as well as on reports by citizens and organizations alleging corruption, the material is sent to law enforcement, investigation and prosecution authorities. These initiate criminal cases and enforce the criminal liability of guilty officials.



UNITED STATES

In U.S. Customs and Border Protection (CBP), the internal control unit is referred to as **the Office of Professional Responsibility (OPR)**. Until 2015, the Office was known as the Office of Internal Affairs. OPR is led by an Assistant Commissioner who reports directly to the Commissioner of CBP.

The mission of OPR is to safeguard and promote the integrity and security of the CBP workforce. It conducts background investigations of applicants and employees, polygraph examinations for applicants to law enforcement positions, research and analysis on corruption and misconduct, proactive detection programmes, investigations of alleged misconduct (administrative and criminal), and security of CBP's information, operations and facilities. OPR's criminal investigators have both investigative and arrest authority.

The General Accountability Office and the Department of Homeland Security (DHS) Office of Inspector General (OIG) have the responsibility of external oversight. The DHS OIG is authorized by the Inspector General Act of 1978 and the Homeland Security Act of 2002 to investigate allegations of employee misconduct. The Federal Bureau of Investigation (FBI) also has jurisdiction over public and border corruption, and investigates these types of allegations as part of its Public Corruption and Border Corruption Task Forces (PCTF/BCTF). DHS OIG and CBP OPR participate in these Task Forces.

The relationship between CBP OPR and DHS OIG is established by Management Directive 810, which states that DHS OIG has right of first refusal on all cases of employee misconduct involving CBP employees.

Under a uniform system, all allegations of misconduct are recorded in a secure, centralized database. All allegations are then immediately referred to the DHS Office of Inspector General for an investigative determination. Under DHS policy, the OIG maintains the "right of first refusal" on all allegations involving DHS employees. Allegations declined for investigation by the OIG are then returned to CBP OPR for appropriate handling.

As for the challenge encountered in the relationship with the DHS OIG, in some instances, CBP OPR may not have awareness that the DHS OIG is investigating one of our employees.



SHARING GOOD PRACTICES WITH OTHER MEMBERS



LITHUANIA

A system of internal reporting of attempted bribery was introduced in Customs of the Republic of Lithuania in December 2012, when 33 Customs officers working at one Customs post were suspected of criminal acts of a corrupt nature. The EU Anti-Corruption Report published on 3 February 2014 mentioned this system as an example of best practice. This internal reporting system involves the Customs officer recording, on a special form, any instances when he finds or receives cash whilst conducting a Customs control or inspection in performance of his duties, and involves notifying the Chief Executive Officer. Action by the Chief Executive Officer is regulated in Order No. 1B-711 of 18 September 2015 of the Director General of the Customs Department, on approving the recommendations on actions of Customs officers upon detecting or receiving cash during Customs control or inspection. Order No. 1B-711 provides that, in cases when a Customs officer detects or receives cash during a Customs control or inspection, a detailed examination must always be made of the vehicle whose driver has given the cash. It further provides that, taking into account the identified risks and available technical capabilities, the vehicle's cargo should also undergo detailed examination. The said Order regulates not only the actions of the Chief Executive Officer in such cases, but also those of the Customs officers concerned.



MALAWI

As part of its efforts to mitigate the risk of fraud and corruption, the Malawi Revenue Authority has also developed the interventions below.

Background check of new recruits

Sometimes, integrity problems within an organization can be traced to weaknesses in its recruitment process. The MRA is currently reviewing its recruitment policy to ensure that the recruitment of personnel who lack integrity is completely eliminated. The Internal Affairs Department has taken over the role of vetting all prospective employees before they are engaged. The vetting process goes beyond the usual HR process of contacting referees and former employers, and is to include checking criminal records.

Customer Service Charter

The Malawi Revenue Authority has developed a Customer Service Charter, outlining the service standards governing key activity areas which mainly involve interfacing with customers. The Charter is intended to facilitate increased transparency and accountability in the decisions taken by the Malawi Revenue Authority, especially those that directly affect its customers and key stakeholders. This will ensure that officers find it difficult to manipulate the system, hence reducing the risk of corruption.

Performance Management

The Malawi Revenue Authority recognizes and rewards employees for their contributions to achieving its strategic objectives. In an effort to ensure transparency in the reward criteria, the MRA has developed a merit-based reward system, known as a balance score card, whereby an employee is assessed based on pre-agreed work targets.

All this reflects the effort to ensure that every employee's contribution is recognized and rewarded accordingly. The aim is further to ensure that, within the system, there is no possibility of having disgruntled employees who may, in the long run, sabotage its activities. In addition, it is anticipated that a transparent reward system will promote a spirit of hard work.

Automation

It has been observed that automation or computerization of Customs functions can improve efficiency and effectiveness, potentially removing many opportunities for corruption. It has also been found that automation can increase the level of accountability, and can provide an audit trail for later monitoring and review of administrative decisions and the exercise of official discretion.

It was decided that the initial automation initiative would involve integrating the revenue and accounting systems. It has been reported that the newly introduced centralized Data Processing Centre (DPC) is making positive strides in eliminating opportunities for corruption, as there is a complete absence of face-to-face contact between Customs officers and clients. However, problems have been noted with delays in releasing Customs declarations, and this remains an area requiring review in order to turn around these release times.

However, it should be acknowledged that constant monitoring of such interventions is very important: the Malawi Revenue Authority discovered that some officers were still able to communicate with importers via private email, and to negotiate bribes to overlook information, leading to loss of revenue.

Morale and Organizational culture

The implementation of sound human resource management policies and procedures plays a major role in the fight against corruption in Customs. Human resource management practices which have proved useful in controlling or eliminating corruption in Customs include:

- providing sufficient salary, other remuneration and conditions to ensure that officials are able to maintain a decent standard of living;
- recruiting and retaining personnel who have, and are likely to maintain, high standards of integrity;
- ensuring staff selection and promotion procedures are free of bias or favouritism, and are based on the principle of merit; and
- ensuring that decisions on the deployment, rotation and relocation of staff take account of the need to remove opportunities for officials to hold vulnerable positions for long periods of time.

It was observed that appropriate conditions of employment and, in particular, remuneration that can sustain a reasonable standard of living, are extremely important. Indeed, severe penalties attaching to breaches of a Code of Conduct are more likely to be accepted in circumstances where the difficult working environment and required levels of integrity are recognized in the base level of remuneration.



MAURITIUS

Corruption risk management

Identify operational units across the organization that present potential exposure to corrupt practice, with a view to ensuring that adequate SOPs are in place within those departments/units to mitigate such risks, thereby providing the appropriate anti-corruption framework/measures within which operations are to be carried out, with a view to encouraging a corruption-free work environment.

Integrity Advisory Committee

The Integrity Advisory Committee was set up with a view to providing a platform for the organization and its stakeholders to meet and discuss the integrity of the services provided by the organization. The Committee is of an advisory nature and reports to the Board.

Revamping training on integrity and ethics

Training on integrity and ethics has been made part of the training curriculum for all operational training. This ensures that training on integrity and ethics is not a one-off event but, rather, an ongoing process that continuously draws employees' attention to the integrity risks they face in their environment.



MONTENEGRO

The Customs Administration of Montenegro has been setting up new standards to develop integrity. It has created **Integrity Tests for Customs officers** – an innovation to promote integrity and efficient management of human resources, as well as to diminish the risk of unacceptable behaviour. The Customs Administration of Montenegro recognized the special significance and usefulness of these tests in selecting staff, both for managerial posts (where staff are expected to generate institutional innovation and activity), and for operations posts (where a high possibility of risk and other types of illegal and non-ethical behaviour has been identified).

The Unit for Internal Control conducts the Integrity Tests for specific work posts, based on the Risk Map and in cooperation with psychology experts. The Map is an integral part of the Integrity Plan and forms the basis for obtaining precise personality profiles from various perspectives. The tests are conducted using psychological instruments and procedures which, in addition to assessing the respondents, indicate their strengths and weaknesses, and propose their routing. The Integrity Tests provide a clearer picture of the potential and quality of human resources in the Customs Administration. They also offer the possibility of monitoring employee qualities and characteristics in terms of personal career development.

In accordance with the needs expressed by the Customs Administration and with actual employee potential, the Integrity Tests help with: planning of specialization programmes; strengthening anti-corruption behaviour on the part of employees; development of capabilities for identifying and solving ethical problems; recognition of situations at risk of corruption in the working

environment; and the promotion and application of measures to diminish the risk of unacceptable employee behaviour.

Compliance with the Code of Ethics of Customs officers and state employees, and delivery of educational activities, are undoubtedly the key element in preventive mechanisms. The Customs Administration of Montenegro adopted the Code of Ethics in 2012, which was followed by the creation of an Ethics Board. It also appointed Regional Commissioners for Ethics, who continuously monitor application and compliance with Code of Ethics standards. In addition, special educational anti-corruption activities are conducted on an ongoing basis for officers at all work levels, so that officers have the training and professional skills needed in the area of integrity, ethics and the fight against corruption.

The Code of Ethics of Customs officers and state employees obligates Customs officers to adhere to rules of conduct which promote the highest ethical values, with a view to enhancing the reputation of the Customs Service. In addition to the basic values contained in the Code of Ethics – respect for law, personality and integrity – the issue of potential and actual conflicts of interest was identified, alongside practical measures to ensure that procedures followed by Customs officers accord with regulations. In this regard, a Customs officer is obliged to inform the Customs Administration if a person related to him/her performs tasks related to the competence of the Customs Administration.

The registration of the property and income of Customs officers is one link in the chain in the fight against corruption. The aim is to prevent conflicts of interest, encourage transparency and promote employee responsibility. The Customs Administration of Montenegro performs this obligation, stipulated in the Law on the Customs Service, applying it to all authorized Customs officers (currently Heads of Customs Houses, Heads of Customs Offices, Customs inspectors, senior associate Customs officers and associate Customs officers). Under this Law, authorized Customs officers are required to submit a report on incomes and property annually to the Agency for Prevention of Corruption.

The basis for a systematic institutional approach to fighting corruption and other types of irregular behaviour by Customs officers is to have a system of internal control and other control mechanisms, the efficient functioning of which contributes to the detection and sanctioning of unauthorized behaviour in the Customs Service.



UNITED STATES

A best/working practice for the U.S. Customs and Border Protection (CBP) has been working in **the Border Corruption Task Force** environment with other Federal, state, and local law enforcement agencies. The Federal Bureau of Investigation has established 22 Border Corruption Task Forces across the country. The groups include representatives from the Department of Homeland Security Office of Inspector General, multiple Customs and Border Protection offices, Transportation Security Administration, Drug Enforcement Administration, Bureau of Alcohol, Tobacco, Firearms and Explosives, U.S. Immigration and Customs Enforcement Office of Professional Responsibility, and other state and local law enforcement agencies. Members of these Task Forces stand shoulder to shoulder to combat corrupt officials, both operationally and through the sharing of intelligence and information, along with the use of trend analysis, lessons learned, and best practices.

VI.

GENERAL OBSERVATIONS

While covering broadly all four sections (thematic areas), out of the 58 survey responses received from Members, 10% stated that they did not have an internal control body (Figure 4). Where such bodies did exist, they took three forms: bodies responsible for investigating individuals (67%), units responsible for investigations and arrests (12%), and finally, units with a solely administrative role (21%, with investigations and arrests carried out in such cases by an external body) (Figure 5).

In terms of the level of authority to deal with integrity-related cases, 59% of control units had administrative and criminal competence, compared to 33% with administrative competence only (Figure 6). With respect to the preventive or law enforcement role played by such units, 72% had both, while 10% applied enforcement measures, and 12% concentrated on preventive internal controls (Figure 7). In 83% of cases, an external unit oversaw the internal control unit (Figure 8).

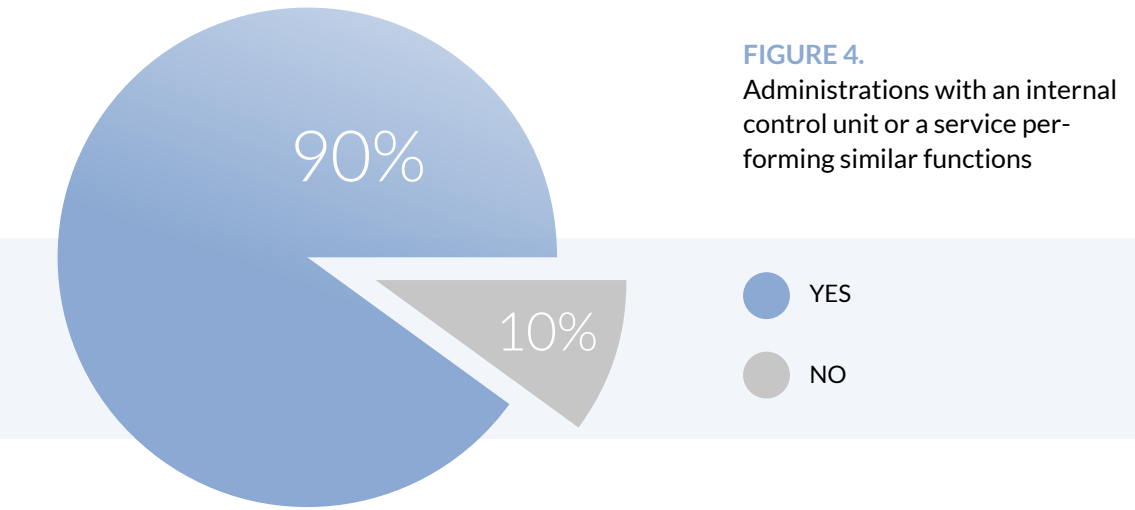


FIGURE 4.
Administrations with an internal control unit or a service performing similar functions

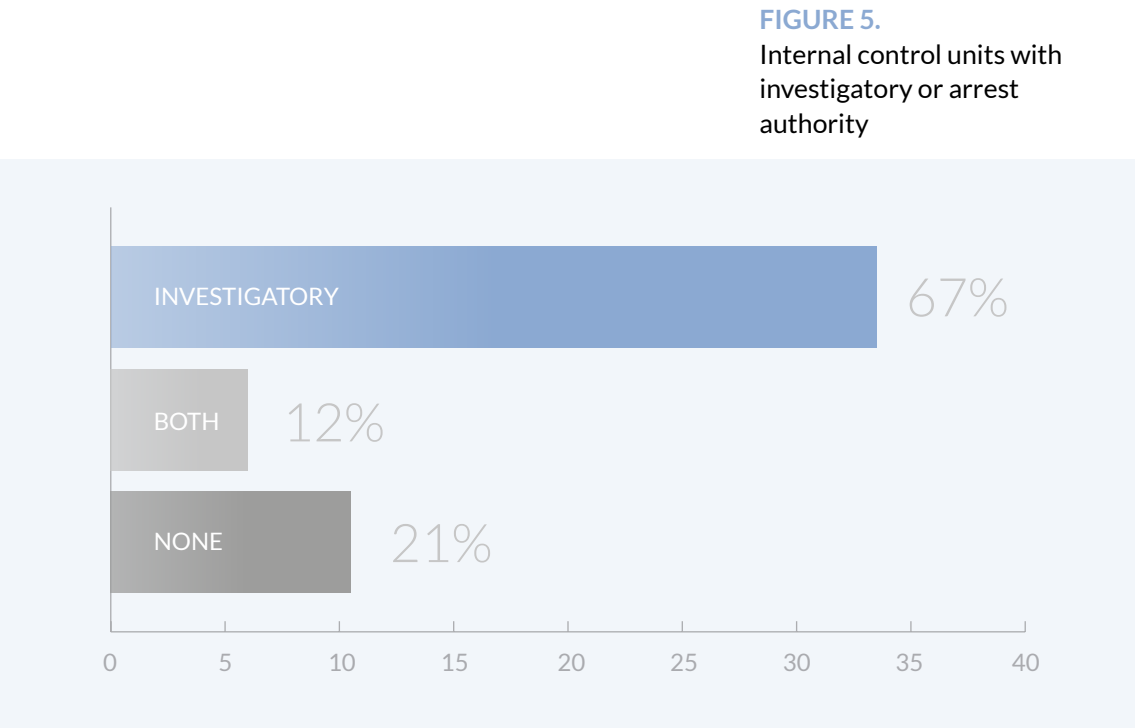
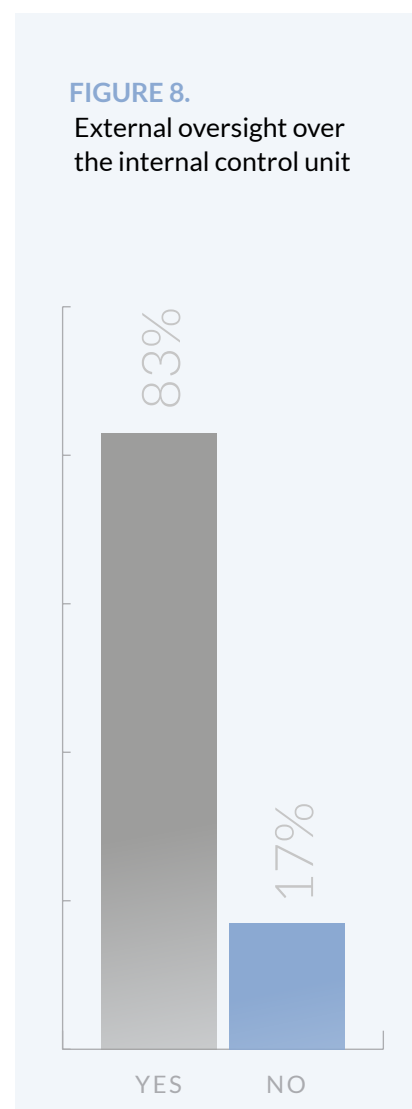
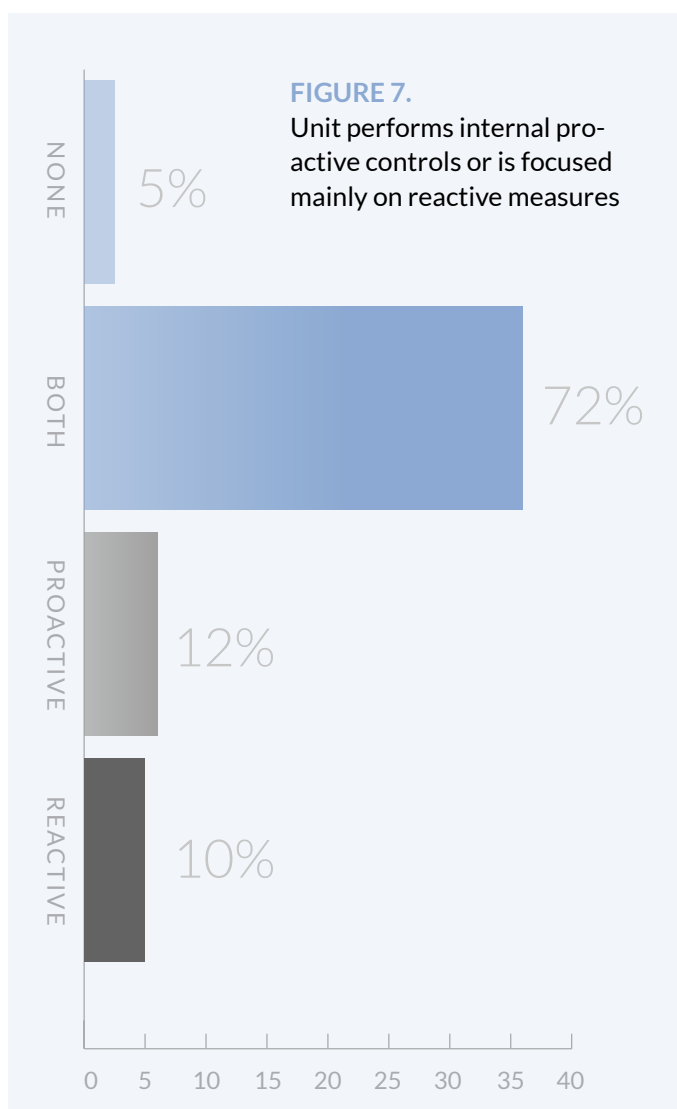
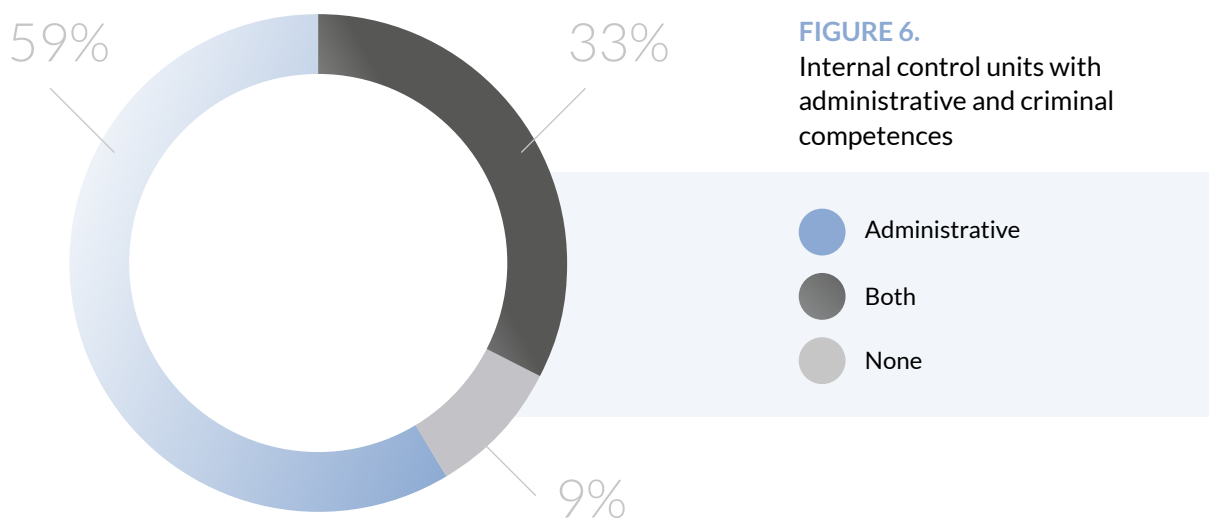


FIGURE 5.
Internal control units with investigatory or arrest authority



VII.

ANNEXES



BRANCH OVERVIEW

The Integrity and Professional Standards (I&PS) Branch is responsible for the design and implementation of the Department's Professional Standards and Integrity Framework. We undertake this work to promote and secure the integrity of the Department, including its people, property, systems and information. We undertake our work with discretion, professionalism and the highest levels of personal integrity to build trust across the Department and with our external stakeholders.

The Branch is responsible for:

- setting the policy framework and delivering training,
- building a positive culture through values and conduct,
- assessing employee suitability (through screening and security vetting),
- managing complaints and allegations,
- investigating public interest disclosures,
- investigating suspected breaches of the APS Code of Conduct,
- conducting investigations to the criminal standard.

This is supported by an integrity intelligence function.

SECTION OVERVIEW

The Code of Conduct Investigations Section is responsible for conducting inquiries nationally and offshore in relation to whether Australian Border Force and Departmental employees have breached the Australian Public Service Code of Conduct, in accordance with the standards established by the Australian Government Investigation Standards (when required). The Section is also responsible for administering the Public Interest Disclosure Act 2013. In addition, the team is responsible for supporting the Special Investigations Unit and/or the Australian Commissioner for Law Enforcement Integrity in conducting investigations, assessments and inquiries and undertaking investigations if and when required. The Section also provides support, advice and assistance to local area managers and employees in respect of managing misconduct and other integrity-related matters through the Section's regional presence in New South Wales and Victoria.

The Special Investigations Unit (SIU) is a dedicated investigations team within the Integrity and Professional Standards Branch which undertakes complex integrity investigations and joint operations. The SIU undertakes internal administrative and criminal investigations, in addition to joint investigations with the Australian Commission for Law Enforcement Integrity (ACLEI), the Australian Federal Police (AFP) and other law enforcement and security agencies. The SIU is focused on internal threats to the Department's integrity through serious misconduct and/or corruption at all levels.

POSITION DESCRIPTION

The Senior Investigator reports to the Assistant Director, Code of Conduct Investigations / Special Investigations Unit Section, Integrity and Professional Standards Branch, within the

Integrity, Security and Assurance Division. The Senior Investigator is responsible for conducting investigations into internal matters, including Code of Conduct breaches, Public Interest Disclosures (when required), and/or criminal matters.

The Senior Investigator is also responsible for providing advice and support to decision-makers in the Department, including drafting written material to a high standard, regular reporting on relevant matters and integrity risks.

Key Responsibilities

The Senior Investigator (CoC) will:

- under supervision, conduct inquiries and investigations nationally and offshore in relation to whether employees have breached the Australian Public Service Code of Conduct, in accordance with the standards established by the Australian Government Investigation Standards (where required);
- provide all administrative support to the assigned delegates including, but not limited to, correspondence between the subject of the inquiry and the delegate;
- conduct investigations under the Public Interest Disclosure Act 2013;
- under supervision, support the Special Investigations Unit to conduct investigations, assessments and inquiries as and when required;
- under supervision, undertake investigations to a criminal standard of proof, with a view to securing successful prosecutions if and when required;
- provide regular updates and progress reports to management on matters under assessment, inquiry or investigation;
- act as Integrity Liaison Officer within the region (NSW/Victoria) to provide support and assistance to local management with respect to managing misconduct and integrity-related issues;
- support the presentation of integrity training within the regions, concerning the portfolio's Integrity Framework, misconduct etc.;
- assist with the preparation of reports, briefs, minutes and correspondence on Code of Conduct inquiries and special investigations for the Director, Manager and Senior Executive. These are to be completed to a high standard;
- assist the policy section in the development of governance and policy materials regarding the Code of Conduct inquiry process and associated matters;
- represent the portfolio through liaison with other government agencies, and federal and state law enforcement agencies as required;
- demonstrate knowledge and awareness of APS employee rights and review mechanisms;
- be responsible, as part of daily activities, for creating complete and accurate records in accordance with the portfolio's record-keeping policies and procedures.

The Senior Investigator (SIU) is allocating cases and is principally responsible for conducting the investigation. All members of the investigation team contribute to, and share responsibility for, the progression and outcome of cases. It is the responsibility of each investigator to ensure investigations are completed in an efficient and effective manner. Senior Investigators will:

- conduct investigations in accordance with relevant laws, policies and standards, including with the Australian Government Investigation Standards (AGIS) and the I&PS Investigations Manual;
- ensure key stakeholders, including the Executive, are informed in a timely manner of significant issues associated with an investigation. This includes identified risks and lessons learned, leading to SIU business improvement;
- develop strong partnerships with stakeholder agencies, including ACLEI, AFP and other government and state law enforcement and intelligence agencies;

- ensure all reports, briefings, minutes and other written material relevant to an inquiry or investigation are of a high standard and have excellent attention to detail;
- assist in the building of strong internal relationships across the portfolio;
- maintain the highest levels of ethics and accountability;
- be responsible, as part of daily activities, for creating complete and accurate records in accordance with the portfolio's recording-keeping policies and procedures;
- prepare timely briefs for the Executive and other decision-makers, as well as provide advice to stakeholders in relation to integrity-related matters;
- document and refer broader integrity issues identified to appropriate areas for further action;
- undertake peer review of investigation reports and work collaboratively with other team members;
- perform other duties as directed by the Manager or Director SIU.

Role Requirements

To be effective in this role, individuals must:

- be self-motivated, flexible and able to manage their time effectively;
- be able to develop innovative solutions to solve complex problems;
- be analytical thinkers and able to effectively research, extract and assess information from a variety of sources and systems;
- possess a high level of attention to detail;
- provide a high level of client service;
- possess excellent written/oral communication and interpersonal skills;
- be able to form rational decisions and draw sound judgements/inferences from available information;
- be experienced in conducting investigations, including the conduct of interviews and obtaining witness statements.

Skills

Practical skills and experience in one or more of the following fields (or experience in undertaking research and analysis) is highly desirable:

- intelligence,
- investigations (either criminal or administrative),
- administrative decision-making,
- risk identification, assurance, compliance and analysis.

Qualifications/Education

- Obtain and maintain an employee suitability clearance (mandatory);
- Obtain and maintain the required security clearance level (Negative Vetting 1) (mandatory);
- Qualifications in Commonwealth Investigations, criminal investigations, administrative investigations;
- Risk, Assurance, Compliance and/or other legal or investigative qualifications;
- A Certificate IV in Government Investigations (or equivalent) or a willingness to obtain the mandatory qualifications within a tight timeframe is required;
- Experience in administrative decision-making, administrative law and/or investigations is highly desirable.

This position is subject to a tenure period of three (3) years, with a one-year option if agreed by both the Assistant Secretary I&PS and incumbent.

FINNISH CUSTOMS INTERNAL AUDIT CHARTER

(Short Summary)

Finnish Customs has organized its internal audit activity in accordance with Section 70 of the State Budget Decree (1243/1992). Responsibility for internal audit lies with the Internal Audit Unit. The Internal Audit Charter, endorsed by the Director General of Finnish Customs, provides for the procedures of internal audit and the status of this activity within Finnish Customs.

The purpose of internal audit is to provide independent and objective assurance and consulting services that add value and improve the performance of Finnish Customs. Internal audit supports Finnish Customs and its senior management in accomplishing their objectives by providing a systematic approach to evaluating and improving the effectiveness of risk management, control, and governance processes.

The Internal Audit Unit reports to the Director General of Finnish Customs. Internal auditing can be targeted at all functions and all functional units of Finnish Customs, as well as at the management of assets administered by Finnish Customs. Internal auditors have the right to obtain all information and documents that are relevant to performance of their tasks, notwithstanding any secrecy provisions. Furthermore, internal auditors have the right to obtain any assistance necessary for performing their tasks. The internal auditors should be free from interference in determining the scope of their internal audit and consulting activities, and in performing their tasks and communicating results.

The purpose of the internal audit activity is to report to the management of Finnish Customs on the appropriateness and adequacy of activities relating to internal control and risk management. Internal audit is also performed in response to audit assignments and other tasks ordered by the Director General of Finnish Customs. Internal auditors assess whether internal control procedures are appropriate and adequate in terms of the risks the activities involve. The aim is to ensure the legality and profitability of the economy and activities of Finnish Customs, the safeguarding of assets and property in the possession of Finnish Customs, as well as the correctness and adequateness of information on the economy and performance of Finnish Customs, required for management and external control.

Internal auditors must perform their duties in accordance with the generally accepted professional standards, recommendations and ethical principles of internal auditing, such principles being: integrity, objectivity, confidentiality, and competence.

MALAWI REVENUE AUTHORITY INTERNAL AFFAIRS DEPARTMENT JOB PROFILE

Position: Head, Internal Affairs

Reports To: Commissioner General

Main Purpose

The Internal Affairs Department (IAD) is specifically responsible for upholding staff integrity. It has the objective of enhancing employees' total adherence to the accepted corporate ethical values, since it is at this point when individual performance will be maximized and stakeholders will have more trust and confidence in operations.

Job Description

1. Provide strategic leadership in the operations of the Internal Affairs Unit in the fields of Governance, Ethics and Sensitization and Fraud Investigations.
2. Ensure that important ethical issues that arise in various business contexts are identified and managed.
3. Manage awareness training on the implications of out-of-sync practices which, if adopted, would be unproductive.
4. Provide guidance to management and staff on risk-based conduct that upholds ethical behaviour through information dissemination.
5. Develop and monitor the effectiveness of corruption and fraud prevention systems and programmes for detecting potential risks.
6. Liaise with all appropriate divisions within MRA and law enforcement agencies to secure their cooperation in the fight against corruption and fraud.
7. Submit periodic reports for executive updates and guidance.
8. Perform any other duties as assigned by the Commissioner General from time to time.

Qualifications and Experience

- Hold a university degree in a relevant field, with at least 10 years' post-qualification experience.
- Have experience in investigations and intelligence gathering techniques.
- Possession of a Master's Degree will be an added advantage.

Attributes and Competencies

- Demonstrable high levels of integrity are essential.
- Have a sense of confidentiality and sound work ethics.
- Have good communication and interpersonal skills.
- Be computer literate.



MAURITIUS REVENUE AUTHORITY



MRA JOB DESCRIPTION

Position: Director, Internal Affairs

Purpose of job

To manage enquiries directed to the Division and, as directed by the Board or the Director-General, personally to conduct enquiries into suspected cases of corruption or malpractice in the MRA.

Main duties and accountabilities

- Deal with allegations or other complaints against an officer or employee.
- Process and verify the Declaration of Assets made by an officer or employee or a prospective officer or employee.
- Prepare and implement a risk-based verification plan in order to review the disclosed assets of a given sample of MRA employees, with a focus on high-risk postings.
- Monitor the progress of enquires and ensure enquiries are brought to a conclusion in an efficient manner.
- Conduct enquiries into those aspects of an activity that require personal attention, depending on the risk factors involved or the sensitivity of the issues that could arise.
- Ensure all enquiries are adequately documented with evidence consistent with the standard required of the courts should a prosecution be commenced, or to a standard consistent with the disciplinary requirements of the MRA should remedial action be limited to internal disciplinary actions.
- Provide evidence to the courts and appear as a witness when necessary, follow up and report on the progress of prosecution/settlement.
- Submit regular reports to the MRA Board on the conduct and outcome of enquiries.
- Manage staff in the Division, including identification of manpower requirements and conduct of performance appraisal.

Perform such other duties that may be assigned by the MRA Board, provided that such additional duties are in the course of employment. The MRA may assign cognate duties to the employee from time to time to reflect the changing requirements of the post, and MRA activities are related to the main duties specified above.

Communication internal/external

Communicate regularly with the Director-General, MRA management and the Board.

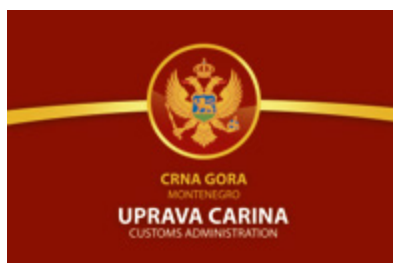
The jobholder is required to deal impartially with matters raised in the course of enquiries.

CUSTOMS ADMINISTRATION OF MONTENEGRO JOB DESCRIPTION

Position: Head of Internal Control Unit

Bachelor's Degree (240 ECTS) (university level of education) in Law or Economics, three years' work experience in management, a pass in the professional and Customs exam, English language skills - Level A2.

Main responsibilities and obligations: coordinate and direct the work of the officers in the Department; within the scope of the work of the Department, perform the most complex tasks requiring special expertise and autonomy; propose the annual work plan and organize controls further to special requests by the Director; within the scope of the work of the Department, prepare and draft analyses and information for the Director; report to the Director on the activities of the Department; take forward the Integrity Plan and, at least once a year, at the request of the Director or on his/her own assessment, submit a report on the state of risk and the implementation of the Integrity Plan; establish the necessary cooperation with the appropriate anti-corruption teams; conduct controls of the scope and quality of the tasks set, making corresponding proposals and taking adequate measures; perform a comprehensive analysis of the reports of the organizational unit and take the necessary measures; perform other tasks given by the Director. The Head shall be accountable to the Director for his/her work and the work of the Department.



Position: Senior Customs Inspector for Internal Control (two employees)

Requirements:

Bachelor's Degree (240 ECTS) (university level of education) in Law or Economics, five years' experience, a pass in the professional and Customs exam, English language skills - Level A1. He/she: prepares and implements educational activities and programmes for recognizing corruption and other forms of unauthorized and unprofessional behaviour, as well as within the scope of the work of the Department; prepares, develops and implements a plan of specific training on ethics and integrity and the fight against corruption; carries out an analysis and assesses the need for educating officers in ethics and integrity and the fight against corruption; within the scope of the work of the Department, organizes and monitors professional consultations, conferences, meetings, etc.; cooperates with the Ethics Committee and Ethics Commissioners, making proposals for the improvement of ethics in the Customs Service; implements the Integrity Plan;

performs continuous monitoring and periodical control of risks, and updates measures for removal, mitigation and monitoring of possible patterns of corruption and other forms of illegal or unethical behaviour; undertakes actions aimed at the detection and prevention of conflicts of interest, as well as the control of the obligation to register the property of Customs officials; undertakes measures aimed at detecting and preventing the performance of jobs that are incompatible with official duty; analyses and points out the possibility of the occurrence of wrongdoing in the work of the officials and, in this regard, submits reports and proposes adequate preventive measures; designs and coordinates the implementation of anti-corruption activities and cooperates with the competent state bodies and international organizations; updates the IT solutions for the Integrity Plan, and creates risk profiles with accompanying recommendations; within his/her scope of work, keeps records and submits reports; performs other tasks determined by his/her superior.



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WORLD CUSTOMS ORGANIZATION

COMPILATION OF INTEGRITY PRACTICES

on internal control and relationship with external controls

FROM WCO MEMBERS