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Editorial

Dear Readers,

The World Customs Organization (WCO) is delighted to introduce this 19th Edition of the Integrity Newsletter. We wish to thank all Members having contributed news articles on their Integrity promotion and corruption prevention efforts.

Integrity is a prerequisite for the proper functioning of Customs administrations. Indeed, Integrity within Customs administrations, other government agencies and private sector entities is essential for a country’s growth and economic prosperity, while a lack of Integrity in Customs can seriously distort trade and investment opportunities, undermine public trust in the government and ultimately jeopardize the well-being of all citizens. A perceived lack of Integrity and/or presence of corruption can destroy the legitimacy of a Customs administration. In some countries which depend heavily upon the revenue collected by Customs, issues relating to Integrity, including corruption, reduce the revenue available for development and thus compromise the ability of the government to invest in its future.

Therefore, Integrity must remain a key priority area for the international Customs community until corruption is totally eliminated, and the WCO is making this one of its own key priorities. Over time, different WCO strategy documents have emphasized the importance of Integrity in Customs. Key messages have been very clear about the critical need to fight corruption, safeguard Integrity and enhance good governance measures in order to ensure modern, effective and efficient Customs administrations.

This edition features new initiatives, measures, practices and Integrity/anti-corruption programmes implemented to promote Integrity and fight corruption in the Customs Administrations of Algeria, the Islamic Republic of Iran and Lithuania.

Readers also have an opportunity to learn about the new internal control strategy of the Angola Customs Administration, the enactment of the Code of Ethics in the Azerbaijan Customs Administration, and “From Being to Doing”: the Integrity Strategy of the National Tax and Customs Authority of Colombia.

Moreover, this edition contains interesting articles on strengthening leadership and commitment within the Guatemalan Customs Administration, a comprehensive plan for combating corruption in the Federal Customs Service of the Russian Federation, and the Hungarian NTCA experience with managing conflicts of interest as a prevention element. In addition, readers can learn about effective human resource management (HRM) as an important tool for combating corruption in the Turkish Customs Administration.

The Integrity Newsletter offers an ideal opportunity to share details of measures taken and practices adopted by WCO Member administrations around the world in order to foster Integrity and fight corruption in the Customs environment.
You are kindly reminded that the success of this Newsletter depends very much on your voluntary contributions, and that the articles published in the Integrity Newsletter are provided by WCO Members and, therefore, reflect their own personal views.

We trust you will enjoy reading this latest edition of the Integrity Newsletter!

The WCO Capacity Building Directorate
Message from the ISC Chairperson

This year, the Integrity Sub-Committee (ISC) entered its third decade. Over the years, the ISC has effectively institutionalized the WCO's Integrity Programme as intended, and has driven the agenda forward with exceptional speed and momentum. It has proved to be a valuable platform to promote dialogue and engage with key stakeholders, and keep up-to-date with the different initiatives the WCO develops to help Members boost Integrity and curb corruption. As we look back over the past two decades, it is also important to contemplate the future, assess the current position where the WCO's Integrity development agenda is concerned, consider the lessons learnt, and identify the best way forward giving due consideration to the underlying challenges.

As we enter this new phase, globally we are facing unprecedented times. The prominent role played by Customs is now even more imperative, given that Customs is in the forefront. During this time of crisis, the COVID-19 pandemic has forced us to review all our previous efforts to address the urgent and critical issues related to Integrity. The focus on Small Island Economies, data analytics and machine learning to assist the efforts to enhance Integrity in Customs, as endorsed, will help take the work of the ISC to the next level.

Looking at the ongoing work of the Secretariat, the efforts being made for the revision of the Integrity Development Guide (IDG) are worthy of mention. Since the adoption of the Revised Arusha Declaration back in 2003, the WCO has developed numerous Integrity development tools, including the IDG - first developed in 2003 and then further revised in 2014 - which is undoubtedly the WCO's key capacity building tool on Integrity. It is exciting to note that the new version, enhanced IDG Version 3.0, was endorsed earlier this year at the ISC’s 20th Session and will be taken forward for approval by the Policy Commission and Council.

The Secretariat has done an excellent job in following up on the conceptual directions for the IDG review process. In the course of that process, Integrity experts carried out highly productive work while maintaining a very high response rate. This initiative has been successful, and the Working Group fulfilled the entirety of the mandate set out in its Terms of Reference. The experts’ contribution provided a solid basis for the comprehensive review of the Guide. I look forward to the formal adoption of the new version later this year, when it will take its place in the array of WCO Integrity tools and instruments.
All of the activities undertaken under the WCO Integrity Programme coordinated by the ISC have undoubtedly improved the image of Customs in the international arena – contributing to the security of global supply chains and making a significant contribution to the global campaign against corruption.

I would like to conclude by congratulating and thanking the Integrity Newsletter’s editorial team for the crucial contribution that the Newsletter continues to make to our overall agenda. I have no doubt that the articles contained in the 19th Edition of the Integrity Newsletter will enrich our debates and provide much food for thought and reflection.

Ismail Nashid,
(Assistant Commissioner of Maldives Customs)
Chairperson of the Integrity Sub-Committee
Preserving Integrity in Times of Crisis: Algerian Customs’ Approach

Customs Integrity is a precondition for supply chain continuity in times of crisis and recovery, and has to be preserved: During the current crisis as a result of the COVID-19 pandemic, the Algerian Directorate General of Customs has fulfilled all its Customs missions and its officials have carried out their work in a professional manner, in line with the health protocol established by the national and global health authorities, with a view to ensuring supply chain continuity. So far, there have been no supply chain breakdowns.

Integrity training and awareness-raising are the main tools for developing intolerance to corruption: The Algerian Directorate General of Customs firmly believes that training and awareness-raising are two major components of its strategy to enhance Integrity and combat corruption. These components need to be developed in such a way that they can be delivered in a cyclical manner, on an ongoing basis, so that Customs is always alert to corruption risks. For this reason, and despite the suspension of face-to-face training as a result of the spread of coronavirus, the Algerian Customs Administration has continued holding remote training, particularly for high-risk posts and more specifically in the area of professional Integrity.

Integrity training programmes: Training and awareness-raising are means of instilling the culture of ethics and Integrity in Customs officials, so as to create an environment that favours any actions designed to contribute jointly and effectively towards combating corrupt practices. In this connection, it is desirable to distinguish between two types of training, according to the target population. They are:

1. Training course for new trainees: where the initial training is intended for new recruits, aiming to introduce the concept of professional Integrity and its importance in administrative practice and reinforce behaviour to achieve a high level of Integrity.

2. Training course for serving officials: this aims to promote Integrity, on the one hand, and awareness-raising for officials about combating corruption, on the other.

Moreover, and in the same context, Customs administrations must take the initiative to involve their partners, in particular the private sector, by providing them with training sessions on combating corruption.

Tools and instruments to combat corruption: Although training and awareness-raising are important and effective factors in enhancing Integrity and combating corruption, they have to be accompanied and followed up with instruments and tools introduced to foster intolerance of corruption. Along these lines, the Code of Conduct and Ethics and the internal regulations applying to Customs officials are tools that need to be improved and further developed in order to achieve the desired aims. Esprit de corps is the other aspect that can strengthen actions to combat corruption. It is a key success factor for this strategy.

Get-togethers with a friendly or even family-style atmosphere, organized through the creation of Customs networks, will have a positive effect and will generate a feeling of pride in belonging to the Customs community. Lastly, combating corruption and enhancing Integrity within Customs administrations is a joint endeavour that calls for support from everyone.
Keeping up morale and maintaining the internal culture in crisis situations to avoid a re-emergence of vulnerability to corruption: The authorities have introduced a special monthly financial bonus for Customs officials working in direct contact with members of the public, traders and travellers. Measures have been adopted by the Algerian Customs Administration for the purpose of adjusting working hours and providing transport for officials.

As regards communication, both internally and externally, the approach adopted by Algerian Customs focuses on highlighting the actions traditionally at the heart of the Customs profession. This approach relies on investment in new tools for public relations and mass communication, in particular social networks which, these days, are the primary arena for listening and expressing, discussing and sharing views.

To illustrate this, Customs officials reading a post on Facebook about an operation targeting the smuggling of drugs and other banned products or seizures from travellers, conducted by their colleagues, often in adverse circumstances fraught with risk, respond by revealing a feeling of pride, belonging and sharing. These responses to communications can only raise and maintain the morale of Customs officials and lead them to focus on performing their duties and role in relation to society.

Role of the media and civil society in promoting Integrity and combating corruption in the Customs environment: The role of the media and civil society is not overlooked in the actions taken by the Customs Administration to promote Integrity and combat corruption in the Customs environment. From an organizational viewpoint, the Algerian Customs Administration has set up special structures throughout the national territory to conduct communication and public relations activities for the various stakeholders directly or indirectly operating in its environment. These stakeholders can help promoting the image of Customs and its Integrity.

The media and civil society are included in this partnership. They are two segments on which the Algerian Customs Administration has built its communication strategy. A variety of modern communication tools are used to make information about Customs and about the rights and obligations of its users available to all those who need it. Through its relationship with the media and civil society, the Customs Administration is aiming to be more transparent, accessible and approachable, in order to root out any form of corruption. This relationship between the Customs Administration and the media, on the one hand, and civil society, on the other, is not just a matter of openness, but is more of a participatory relationship, where promoting Integrity and combating corruption become a shared objective.

Management of conflicts of interest: Algerian Customs officials are governed by the Civil Service Law, which prohibits multiple jobholding and/or conflicts of interest. This situation therefore arises only rarely within Algerian Customs. In these cases, Algerian Customs takes all necessary measures to ensure that Integrity prevails.

Enhancing the effectiveness of internal audit (internal affairs/internal security) in Customs: Internal audit is an effective instrument to enhancing Integrity that should be strengthened by Customs administrations as part of the development of their strategies to combat corruption. Accordingly, internal audit should cover all Customs services and activities, to ensure that the responsibilities and tasks carried out by Customs officials are performed in compliance with current laws and regulations, but also with Integrity rules.

In this respect, internal audit has two aims: the first relates to compliance with current regulations, while the second is about preventing and combating corruption. It should therefore be borne in mind that the WCO regards internal audit as one of the key factors in its Integrity strategy.

Action plans for internal audit need to be developed in relation to the nature of the activity of each audit structure. To that end, it is necessary to draw a distinction between two types of audit: one is carried out on a day-to-day basis by the line managers responsible for managing the activities falling within their scope; the other is carried out by the audit and inspection staff. These audits are performed as part of an
action plan or triggered after there has been a report of behaviour suspected of being unethical or connected with illicit activities.

**Effectiveness of the audit function in terms of promoting Integrity in Customs**: Regarded as the sixth of the 10 principles of the Revised Arusha Declaration concerning good governance and Integrity in Customs, internal audit as a tool has to be both efficient and effective in thwarting any attempt at corruption and capable of raising Integrity levels.

It is recommended that an audit culture should be instilled at all levels of management to enshrine the values set out in the Code of Conduct. In this context, it is also proposed that, to deal with this aspect, a legal instrument (decision, circular or other) should be introduced, defining the practical mechanisms for implementing internal audit. This measure would involve introducing standardized, uniform internal auditing acts and procedures. The automation of management tasks is a precondition for achieving this. The conclusions and results of the actions undertaken by the services responsible for audit in this context must be closely followed up and consolidated so that they can be disseminated to all departments for prevention and dissuasion purposes.

**Integrity data analysis**: Algerian Customs periodically analyses Integrity data by tracking the number of cases of corruption involving Customs officials brought to court. Monitoring and utilizing applications and complaints made by members of the public and traders are another means of analysing data on Integrity in the Customs context.

**Promoting Integrity through gender equality and diversity**: As a response to the COVID-19 pandemic, special measures have been adopted by the authorities to protect pregnant women, women caring for young children and people with disabilities or chronic diseases, who retain the full amount of their salary even if they are confined to their home. Among other aims, this measure seeks to promote Integrity through gender equality and diversity.

**Angola**

**The New Internal Control Strategy of the Angola Revenue Administration**

Since July 2020, the Angola Revenue Administration (AGT) has been developing a set of actions aimed at strengthening its internal control, in order to bolster its efforts to combat Customs and tax offences.

As part of the actions aimed at implementing the AGT’s Strategic Plan for the five-year period from 2020 to 2024, on 15 July 2020 the Board of Directors approved the Administration’s Internal Control Strategy, which is based on the following three fundamental pillars:

1. Promotion of internal control in the Administration.
2. Matching the capacities of the Internal Audit Department to the risks and complexity of the Administration’s Processes.
3. Professional technical training.

As part of the training activities to equip AGT staff with professional qualifications on new working methodologies, a training activity on "Management of Risks of Tax Compliance" was carried out. The activity was led by a specialist from the Tax Affairs Department of the International Monetary Fund (IMF) and took place from 17 to 28 August of 2020. Employees from all the regional services and from eight of
the AGT’s 16 Directorates participated in the training. At the end of the activity, a proposal was submitted to the AGT for the creation of a Tax Compliance Risk Management Unit in the Administration.

In September 2020, AGT’s Corporate Risk Management Section developed AGT’s Institutional Risk Matrix. Although it is in its embryonic phase, the Matrix document will provide managers throughout the Administration with an overview of the main risks threatening the achievement of AGT’s objectives and the measures adopted for dealing with each risk, and will serve as a basis for providing ongoing alerts about emerging risks.

The strengthening of internal control is a major factor in Angolan Customs, which has formed part of the AGT since implementation of the Customs Expansion and Modernization Programme of Angola (2001 - 2012).

Azerbaijan
Enactment of the Code of Ethics for Customs Officers of the Republic of Azerbaijan

The Internal Security Department of the State Customs Committee of the Republic of Azerbaijan continuously monitors compliance with the requirements of the Code of Ethics for Customs Officers of the Republic of Azerbaijan and has taken awareness-raising and prevention measures to that end. Disciplinary penalties have also been imposed on Customs officers who have failed to comply with the requirements of the Code of Ethics.

Under Order No. 1000/023 of the State Customs Committee of the Republic of Azerbaijan of 1 February 2020, providing for the implementation of paragraph 5.2 of the “Action Plan to ensure implementation of tasks arising out of the meeting on 2019 results, chaired by the President of the Republic of Azerbaijan” and approved by Order No. 15с of the Cabinet of Ministers of the Republic of Azerbaijan of 16 January 2020, Customs officers are monitored during and after their service, including in their daily life, in terms of respect for rules of conduct, moral principles, standards of Integrity, personal responsibility and respect for the law. The aim is to instil and further develop ethical attitudes towards oneself and others as well as responsibility for addressing ethical and other issues when dealing with the public, and to take measures to enhance our work with Customs staff in this domain.

The Internal Security Department has also organized training seminars for Customs officers of the State Customs Committees of the Republic of Azerbaijan and of the Nakhchivan Autonomous Republic. Internal Security Department staff also regularly give lectures to students of the Academy of the State Customs Committee of the Republic of Azerbaijan on the “Law of the Republic of Azerbaijan to fight against corruption” and the “Code of Ethics for Customs Officers of the Republic of Azerbaijan”. To strengthen anti-corruption measures, special manuals have been produced and made available at border control posts and Customs clearance points to provide information for citizens.

In the course of 2020, four Customs officers were disciplined for infringing the provisions of the Code of Ethics, while documents obtained from 12 current Customs officers and one former officer suspected of corruption have been forwarded to the Prosecutor General’s Office for legal assessment.
Colombia

“From Being to Doing”: Integrity and Customs Strategy of the National Tax and Customs Authority of Colombia

The National Tax and Customs Authority of Colombia (DIAN) has implemented a strategy to promote Integrity and combat corruption in the Customs Administration and other associated agencies, as part of the national policy on transparency in the public service.

With the understanding that ethics is a key element of the fight against corruption, DIAN has opted in favour of focused and demanding training for its staff in this area. Last year, in partnership with a prestigious Colombian university, we developed a diploma course entitled “Gestión del Cambio: Una transformación del ser para el hacer” (“Management of Change: transformation from being to doing”), designed to strengthen the ethical awareness of DIAN officials and promote ownership of the Authority’s standards of discipline and ethics. The course empowers officials to make a rational choice about the right course of action to take in any given situation they face, so that their choice is consistent with the values and principles of public service.

The main purpose of this academic initiative is to transform the way in which DIAN’s human resources operate. To that end, the aim is to go beyond a purely intellectual exercise and focus on applied knowledge, gained by means of practical workshops split into syndicate group sessions, in which each team has to analyse the cases put to it for consideration and present its thoughts to the entire group, sharing any ideas that could serve as transformation strategies.

In order to obtain a diploma, each team, based on the knowledge acquired in class and the experience gained during each session, presents a context-based impact strategy for promoting institutional transformation. This exercise is carried out using the Logical Framework methodology, and the final output is submitted to senior management which will give consideration to its implementation. The content of the programme, which comprises 100 hours of study, covers the following topics:

- the actions of DIAN public officials and decision-making;
- the context of the performance of public duties in DIAN;
- human rights, legislation and economic public policy in Colombia;
- the drive for transparency and honesty in DIAN;
- ethical reference frameworks of relevance to the performance of public duties in DIAN; and
- transformation of the performance of duties in DIAN.

The first version of this initiative was an in-person learning pilot project that took place in the second half of 2019, with participation by 100 officials from different departments of the Administration, including agencies handling Customs-related matters located in Bogotá.

Given the current circumstances and the situation faced not only by Colombia and but by the world as a whole as a result of the COVID-19 pandemic, it has proven necessary to change learning methods and switch to virtual study. This has meant that the number of places on the course could be increased and officials from all the agencies at national level could be involved.
For the purposes of the virtual study course, nine sections were set up and split up into 38 groups, comprising 1,210 public servants. The first section started the course on 4 July 2020 and the last was due to complete the programme on 14 November 2020. It is worth mentioning that of the students who completed the pilot course in 2019, 27 are working in the Customs Administration, while 753 officials serving in Customs-related areas in central government or in mixed (e.g. Tax and Customs) departments were registered on the diploma course.

It is our Administration’s hope that this initiative not only strengthens the ethical awareness of those who, as individuals, have completed the training to date, but also that these individuals go on to become change managers themselves.

**Internal Control Office initiatives to enhance the effectiveness of internal control in DIAN**

In the context of the internal audit activities conducted by DIAN’s Internal Control Office, we wish to highlight the following main initiatives undertaken to help enhance the effectiveness of internal control in the Administration:

- The implementation of a quality assurance and improvement programme for internal audits in accordance with Standard 1300 of the *International Standards for the Professional Practice of Internal Auditing*, which states that: “The chief audit executive must develop and maintain a quality assurance and improvement program that covers all aspects of the internal audit activity.” In that connection, the programme has revealed strengths and opportunities for improvement, so that action plans can be implemented to close any gaps accordingly.

- The use of audit software for data analysis, which has provided an opportunity to broaden the scope of the audit exercises carried out through an analysis of all the members of a population and not just a population sample. The software has also made it easier to cross-check large volumes of information, leading to results being obtained in a more timely manner and adding far greater value.

- The implementation of an assurance chart, which serves as a management tool in support of auditing work, with a view to improving coordination between the various authorities and levels carrying out evaluation and auditing (external control bodies, self-evaluation by agencies and independent evaluation). The chart is drawn up along the lines of the Institute of Internal Auditors’ Three Lines of Defence Model, and its purpose, among other things, is to:
  - identify grey areas - in other words an audit universe that is not covered by any authority or level - thereby increasing coverage and offering senior management greater certainty as regards control;
  - avoid a situation where one and the same area is audited simultaneously by several control authorities, so as to achieve synergies by optimizing the use of resources;
  - involve the departments in the review of relevant aspects of control, thus broadening the scope of the review based on their specialist knowledge; and
  - reduce redundancy arising from the conduct of a number of concurrent audit exercises.
Guatemala

Strengthening Leadership and Commitment in the Guatemalan Customs Administration

With the support of the WCO, the Guatemalan Customs Administration began a process of building its internal capacities that has allowed it to take on an important leadership role at the national, regional and international levels. As a result, it is gratifying to share with other Customs administrations the experience and the strategic actions which have enabled Guatemalan Customs to implement effective change management based on Integrity and transparency.

To achieve renewal of the Customs Administration based on Integrity and transparency, a stabilization period began in which changes were made at the internal level in order to carry out restructuring and build better control mechanisms. To that end, and as part of the restructuring of the Customs Administration, middle management was renewed, reliability tests were carried out, Internal Affairs Management was established, and the financial statements of middle and senior managers were disclosed to guarantee the transparency and Integrity of Customs management.

Based on this restructuring work carried out in 2016, and in accordance with the provisions of the WCO’s regulatory framework, namely Pillars II and III of the SAFE Framework of Standards, a Public-Private Dialogue and Cooperation Forum to address Customs Matters was created and, with the WCO’s support, made it possible to begin a positive dialogue to create an effective channel of communication between the Customs Administration, the private sector and other border control entities. This milestone is key for the development of reliable management practices not only internally, but also externally in conjunction with the different supply chain stakeholders.

Following international recognition of the institution building carried out by the Guatemalan Customs Administration, we were invited to participate in a WCO Integrity Sub-Committee session to present the Administration's progress on Integrity and Transparency, through implementation of the Public-Private Dialogue and Cooperation Forum to address Customs matters. The Administration subsequently developed an Institutional Strategic Plan, outlining and setting out the objectives and goals to be achieved and also establishing Customs leadership as an institutional commitment.

In this connection, and as a result of strategic planning, the WCO conducted an Integrity mission in 2017 which helped make progress with an institutional strategy to reform the Code of Ethics, which was launched in 2018 and was based on the Revised Arusha Declaration. Additionally, the Customs Administration gives users the option of making complaints via a link on its webpage and has a mailbox to receive enquiries, in accordance with the National Law on Access to Public Information. It also demonstrates its commitment to Transparency, by providing direct access to the "Code of Ethics and Conduct for the Superintendency of Tax Administration SAT". 2018 was a momentous time as confidence was restored within the Administration, collection targets achieved and a united work team set up. In response to the commitments made on transparency, Integrity and exercising active leadership, the Guatemalan Customs Administration is succeeding in achieving its strategic goals. The following milestones are worth mentioning in this respect:

- A WCO Mercator Programme mission was received by the Guatemalan Customs Administration to carry out a joint Diagnosis of the implementation of the World Trade Organization Trade
Facilitation Agreement (WTO TFA) and to develop recommendations to expedite its implementation in Guatemala. This activity was supported by the National Committee for Trade Facilitation (CNFC) of Guatemala and all the members of the Public-Private Dialogue and Cooperation Forum to address Customs matters.

- The Integrated Customs Modernization Programme (MIAD) for 2019 to 2023 was launched, taking into account fundamental elements such as Integrity, transparency, ethics, administrative career path, capacity building, a sense of belonging, and technology, which have been part of a constant cycle from the outset. ISO Standard 37001 on Anti-Bribery Management Systems is in the process of being implemented in the areas of recruitment, supervision and capacity building and the Administration remains attentive to the possibility of technical support from the WCO to move forward with the latter’s Anti-Corruption and Integrity Promotion (A-CIP) Programme.

- In 2019, a WCO Leadership Course for senior officials of the Guatemalan Customs Administration was held in Guatemala, confirming the commitment by our Administration’s senior management towards institution building as supported through the international best practices promoted by the WCO.

- With reference to the excellent relationship built through the creation of the Public-Private Dialogue and Cooperation Forum to address Customs matters and based on established goals and objectives, the first Time Release Study (TRS) was carried out in Guatemala, with technical support from the WCO and in accordance with WCO standards, and has been of great use in facilitating legal trade.

- With the support of the State Secretariat for Economic Affairs of Switzerland (SECO)-WCO Global Trade Facilitation Programme (GTFP), a technical support process was initiated so that the Guatemalan Customs Administration could prepare all the technical documentation required to enable Guatemala to move forward in its process of accessioning to the Revised Kyoto Convention.

- In March 2020, at the 11th Session of the Capacity Building Committee, the WCO invited the Guatemalan Customs Administration to share its success story during the panel discussion entitled “Managing change today for a sustainable tomorrow”, in which our Administration’s institution building process was shared with other WCO Members.

- The Guatemalan Customs Administration was selected to be a member of the WCO Audit Committee from 2018 to 2020 and participated proactively and actively in the Committee’s meetings.

As can be seen, following several years of work and with the WCO’s support, the Guatemalan Customs Administration has gained substantial national, regional and international recognition. This was confirmed by the Customs Administrations of the WCO Americas and Caribbean region which, following a vote, elected Guatemala as the region’s Vice-Chair. Guatemala would like to take this opportunity to thank the WCO for all its support and to reiterate the Customs Administration’s commitment to keep on promoting the Integrity Development Guide and other WCO tools within our region.
Hungary

Managing Conflicts of Interest as a Prevention Element: the Hungarian NTCA Experience

In Hungary, the National Tax and Customs Administration (hereinafter the “NTCA”) is responsible for the collection of a significant proportion of taxes and therefore plays an important role in revenue compliance. The legal status of staff working for the NTCA is diverse. Categories of staff include civil servants, employees and professional (uniformed) staff officers.

The basic expectation of all staff is that they have a clean criminal record, are above reproach, reliable, law-abiding, and can provide taxpayers with fair, professional and impartial procedures that cannot be influenced.

To this end, conflicts of interest need to be resolved. Many staff members also take up work outside the office to supplement their salary, either based on their professional knowledge or on a hobby. Such work is regulated by the NTCA to ensure that the impartiality and Integrity of the person concerned are maintained. The NTCA is in contact with traders, taxpayers and other legal entities during its audits, so it is important to verify what positions its staff might hold in other companies.

When taking up other work outside the office, staff members may not make use of knowledge gained in the course of working with the NCTA or of confidential information. In addition to standing as candidates in elections for Members of Parliament, Members of the European Parliament, local government representatives and mayors, and local government representatives of ethnic minority groups, staff also have limited opportunities to hold political positions.

During the recruitment or staff transfer process, family relationships within the NTCA must also be taken into account as family members may not work in a subordinate relationship. Activities that can be carried out freely in addition to official NCTA work, without the need for permission or notification, include publishing a book or scientific study, being a foster parent or volunteering.

If a conflict of interest of one of the types described above is identified, this is brought to the individual’s attention in order to resolve the situation. As a last resort, the conflict of interest could lead to the termination of the individual’s NTCA employment.

Iran

Initiatives and Measures to Promote Integrity and Fight against Corruption in the Customs Administration of Iran

Below are the practices and experience of the Islamic Republic of Iran Customs Administration (IRICA) regarding Customs controls and Integrity in the following areas:
1 - Enhancing the effectiveness of the internal control function:

- Equipping Customs with non-intrusive inspection (NII) systems (X-ray container scanners)
- Designing and producing electronic and intelligent seals and tracking systems using RFID antennas, entailing authentication and information exchange with Iran’s automated Customs System known as ICCS (set up in eight select Customs and police stations)
- Designing and producing drones and quadcopters together with an intelligent control system for them
- Tracking shipments, conducting an environmental scan and monitoring warehouses and Customs areas
- Supplying, installing and commissioning barrier equipment and licence plate recognition systems and connecting it up to ICCS in select Customs nationwide

2 - Improving Customs procedures by reducing the number of workstations, Customs documents and service delivery time:

- Design and implementation of ICCS
- Electronic receipt of manifest; warehouse receipt and management thereof
- E-declaration for importation
- Automatic and intelligent selection
- Smart weighing
- Receipt of electronic bills from warehouses
- Electronic TIR (E-TIR) system
- SMS system for enquires regarding release permits
- Intelligent control of the entry and exit of vehicles

3 - Cross-border trade Single Window system with the aim of facilitating foreign trade:

- Obtaining the necessary permissions/licences electronically
- Eliminating forgeable physical documents
- Systematically connecting up border-related entities with Customs, thus eliminating the need to meet clients face-to-face
- Electronic issuing of release permits

4 - Identifying and charging offenders and those misusing Commercial (ID) Cards:

- Establishing a diagnostic working group to address cases of smuggling and Customs offences
- Identifying the factors affecting smuggling and Customs offences, together with the challenges posed and procedures required
- Publishing bulletins containing incident descriptions, including action points to tackle challenges, recommendations to prevent any recurrence of incidents and related preventive measures
- Enhancing relationships with neighbouring countries and exporting partners
5 - Data analysis in support of Integrity:

- Online management report system
- Monitoring lorries and transit cargo

6 - Integrity training and awareness-raising

7 - Assessing the risk of internal and external corruption

8 - Protecting whistle-blowers and providing a secure reporting mechanism

9 - Maintaining an organizational spirit and culture in critical situations, to prevent new challenges and risks of corruption.

**Lithuania**

**Developing Intolerance to Corruption and Promoting Integrity in Lithuanian Customs**

Integrity training and awareness-raising (as key tools for developing intolerance to corruption)

Anti-corruption training takes place regularly in Lithuanian Customs. Training on “Anti-Corruption Activities” is a part of an introductory training programme for Customs officers held at the Customs Training Centre. The aim of the programme is to introduce the Anti-Corruption Policy of the Republic of Lithuania and of Lithuanian Customs, to develop the trainees’ skills in identifying criminal offences involving corruption, and to share knowledge on how to act in a case of possible bribery. Separate training sessions are available to all Customs staff, such as seminars on “Anti-Corruption Activities and their Psychological Aspect” and “Anti-Corruption Activities”.

Role of civil society in promoting Integrity and fighting corruption in the Customs environment

There are always two sides to corruption. In 2019, following initiatives to raise the awareness of civil society to corruption, Lithuanian Customs published 6,000 information leaflets in Lithuanian, Russian and Polish (the most commonly-spoken languages by Customs users crossing Lithuania’s border with third countries), providing information on bribes, what to do if a person is incited to give a bribe, and the consequences of giving a bribe. The leaflets were distributed to Customs users at Customs posts. Continuing on from this initiative and to mark International Anti-Corruption Day on 9 December 2019, Lithuanian Customs held a Children’s drawing competition dedicated to the theme "Be honest with yourself and others". Pupils from nine primary schools in Vilnius took part in the competition.

Managing conflicts of interest

In 2012, a Compliance Officer was appointed to oversee the management of conflicts of private and public interest in Lithuanian Customs. This function is assigned to the Immunity Service of the Customs Department. The rules of procedure for managing private and public interests in the Customs of the Republic of Lithuania were adopted by the Decree of the Director General of the Customs Department. The rules lay down the provisions of the Law of the Republic of Lithuania on Public and Private Interests, which is applicable to all public servants.
The rules of procedure on managing private and public interests in the Customs of the Republic of Lithuania regulate the submission of declarations of private interest, the obligation to avoid a conflict of interest, the procedure for withdrawal of a decision, restrictions on and declaration of gifts and services, and restrictions on representation of other physical or legal persons. There is a gift register and a list of permits issued to Customs officials authorized to represent individuals in state and municipal institutions, which are accessible to the public on the official website of Lithuanian Customs.

The appointed Compliance Officer oversees implementation of the Law of the Republic of Lithuania on Public and Private Interests, decisions, recommendations and resolutions of the Chief Official of the Ethics Commission of the Republic of Lithuania, and the Decree of the Director General of the Customs Department on the rules of procedure for managing private and public interests in the Customs of the Republic of Lithuania. The Compliance Officer’s duties include monitoring declarations on private interests by Customs employees and providing written recommendations and suggestions after identifying a risk of conflict of interest; organizing training for Customs staff on the management of conflicts of interest after ascertaining that a Customs employee has not complied with the requirements to avoid conflicts of interest; initiating internal investigations; and performing an annual analysis to identify possible risks of conflict of interest (e.g. analysis of declarations of private interests by the members of public procurement commissions, persons appointed for simplified procurement and experts participating in public procurement procedures in Lithuanian Customs).

Internal and external corruption risk assessment

The task of determining the probability of corruption in a selected Customs activity area is performed annually according to rules approved by the Special Investigation Service of the Republic of Lithuania and by the Ministry of Finance of the Republic of Lithuania. The task is performed by the Immunity Service of the Customs Department with the help of Customs officials who specialize in the selected area. A report is produced, which provides information on gaps identified in the legal framework of the Customs activity area, gaps in the practical execution of functions by Customs officials and other related topics which increase the probability of corruption, as well as planned measures to eliminate the risks identified. The report is sent to the Ministry of Finance, which considers the issues identified and makes a final decision on the planned measures to eliminate those risks.

Following a decision by the Ministry of Finance, the planned measures to be taken are set out in the Corruption Prevention Plan of the Ministry of Finance, the Plan for Implementation of the Corruption Prevention Programme of the Customs Department and the working plans of Customs structural units together with dates for completion, the employees responsible for implementing the measures and the expected results. The process of monitoring implementation of the measures is performed by the Immunity Service of the Customs Department.

Whistle-blower protection and protected reporting mechanism

The whistle-blower protection and protected reporting mechanism is enshrined in Lithuanian Customs by the Decree of the Director General on the Rules of Provision of Information in Accordance with the Law on the Protection of Whistle-Blowers of the Republic of Lithuania. In accordance with this Decree, an internal channel for reporting infringements has been set up and is accessible both through the internal and official websites of Lithuanian Customs. Infringements that might be reported include criminal offences, administrative misconduct, official misconduct or a breach of duty, as well as a serious breach of mandatory professional ethics that might be in preparation, in the process of being committed or have been committed by Customs staff. Information may be provided by any person who is part of or linked to Customs through employment or by a contractual relationship (consultancy, contracting, traineeship, internship, volunteering, etc.). The information may be provided in different ways (through a form completed on the website, by e-mail, by post or directly) and is accessible only to individuals empowered...
by the Director General to deal with such information (designated officials of the Immunity Service of the Customs Department).

According to the Decree, the registration of reports and correspondence relating to investigations is a secure procedure, while the identity of persons submitting a report remains confidential. The process is supervised by the Prosecutor General’s Office of the Republic of Lithuania. If, according to the Decree, a person obtains rapporteur status, then special provisions of the Law on the Protection of Whistle-Blowers, relating to guarantees, are applied. These provisions include a prohibition on influencing the person who provided information on the infringement, the right to remuneration for valuable information and the right to compensation, the provision of free legal aid, and disclaimers. The individual’s anonymity is safeguarded, despite obtaining rapporteur status.

Information may be provided through the official website of Lithuanian Customs, by e-mail, post, special 24/7 Freephone number or directly to the officers of the Immunity Service of the Customs Department who perform their duties throughout the territory of the Republic of Lithuania.

**Russian Federation**

**A Comprehensive Plan for Combating Corruption in the Federal Customs Service of the Russian Federation**

The Customs Authorities of the Russian Federation are implementing a number of measures according to the Plan of the Federal Customs Service (FCS) to combat corruption in the Customs Authorities of the Russian Federation and in FCS services located in foreign states and institutions. The aim is to achieve tangible results in the following areas:

1. To ensure compliance of Russian Customs officials and representatives of the FCS in foreign states with restrictions, prohibitions and requirements to prevent or resolve conflict-of-interest issues; and to ensure compliance with the obligations set out in the Federal Anti-Corruption Act and other federal laws.
2. To identify the causes of and conditions favourable to corruption in Customs, and to monitor corruption risks and eliminate them.
3. To improve the ways and means by which staff work in units by turning methodological recommendations into practical activities.
4. To increase the decision-making responsibility of Customs officials (in particular “senior officials”).
5. To implement roll out legal education and anti-corruption training for Customs officials through training sessions.
6. To provide Customs officials with information on the facts surrounding prosecution of Customs officials for corruption offences.
7. To highlight the performance requirements of Commissions on the conduct of public civil servants; to raise the profile of conflict of interest management and appraisal boards; and to keep Customs officials widely informed of decisions taken by the Commissions.
8. To expand the sources of information on corruption by Customs officials and to provide permanent opportunities for citizens and legal persons to report corruption.
9. To maintain media coverage of Customs work and the activities of Customs officials in safeguarding the economic security of the Russian Federation, in order to create a positive image of the Customs Service in general and of Customs officers as representative of the state, defending the interests of the Russian Federation.
(10) To increase the motivation of Customs officials to perform their duties honestly and irreproachably, by providing moral and material incentives.

The FCS has developed and approved a procedure for officials of the Customs Authorities to notify the heads of those Authorities of any request to commit corruption and to organize checks of incoming notifications. The FCS of the Russian Federation provides training for specialists in the field of organizing anti-corruption measures. For this purpose, advanced training courses at the Institute of Law Enforcement of the Russian Customs Academy and advanced training courses using distance learning technologies at the Institute of Distance Learning, Retraining and Advanced Training of the Russian Customs Academy have been developed and are in operation.

In order to identify corruption factors in both regulatory legal acts and draft regulatory legal acts and to subsequently eliminate them, the FCS has established and approved the Procedure for Anti-Corruption Review of Regulatory Acts and Draft Regulatory Acts. The Procedure covers the collection of information on income, expenses, property and liabilities of a material nature submitted by officials and employees, followed by an analysis of the information provided.

The FCS of the Russian Federation has put in place and is following a process for monitoring Customs officials’ expenses. There are 258 Commissions within the Customs Authorities looking at compliance with the official conduct requirements for civil servants of the Russian Federation and resolution of conflicts of interest, as well as Certification Commissions (hereinafter referred to as the “Commissions”).

Information regarding the work of the Commissions, their functions and powers, documents regulating their activities, their composition and other information is posted on the Customs Authorities’ websites and information stands.

With regard to the assessment of internal and external corruption risks, the FCS has developed and approved a map of corruption risks along with measures to minimize them, comprising a description of a possible corruption scheme; the names of posts presenting corruption risks; proposed and implemented measures to minimize corruption risks; the duration of the corruption minimization measures; and the officials responsible for the measure.

In order to prevent individuals prone to corruption from being recruited by the Customs Authorities, the Personnel Departments of the Customs Authorities carry out targeted activities, including the use of computer polygraph testing, to detect, prevent and suppress attempts to recruit or employ persons associated with criminal networks and with negative intentions.

Psychologists working for the Customs Authorities conduct examinations and carry out reviews of applicants for Customs posts, rating their professional and psychological suitability. The implementation of a rotation mechanism is critical for reducing corruption risks in the Customs Administration. Since 2013, the rotation of officials in the “senior officials” category has become a mandatory regulatory measure. Staff rotation is necessary, as frequent reappointment of officials in positions at high risk of corruption prevents them from engaging in a sustained corruption relationship with officials of subordinate (controlled, supervised) organizations.

The rotation plan for federal state civil servants of the Customs Authorities of the Russian Federation is updated on a quarterly basis, taking into account regular staff changes (organizational and staff measures, dismissals, etc.). No discrimination on the basis of gender has been found in the Customs Authorities.
The results of the activities of the anti-corruption units of the Customs Authorities over nine months in 2020

In the course of their investigations, Anti-Corruption Units detect crimes committed by Customs officials and by persons who induce them to commit official offences. Reports on the crimes uncovered are sent for consideration to the investigating authorities.

As a result of the examination of these materials by the investigative bodies, 215 criminal cases were initiated during nine months of 2020, including 112 for corruption-related crimes (54 cases against 42 Customs officials and 58 cases against 61 individuals offering bribes).

The following examples illustrate the fight against corruption:

In the first half of 2020, the Anti-corruption Department curtailed the criminal activities of officials in the Moscow Regional Customs Unit, Central Excise Unit and Baltic Customs Office who were responsible for unauthorized copying and dissemination of official information, contained in the information resources of the Customs Authorities, as well as of the requesters and organizers of this crime. Criminal proceedings have been instituted.

Also, on the basis of Anti-corruption Department materials, in April 2020 a Crime Detection Department officer in the Moscow Regional Customs Unit, who received a bribe of more than one million roubles, was prosecuted for facilitating the unimpeded Customs clearance of expensive dental equipment. The intermediary (the person who was acting as a go-between) was also prosecuted.

In June 2020, on the basis of materials produced jointly by the Anti-Corruption Division of Pskov Customs and the Russian Federal Security Service for the Pskov Region, a Customs Clearance Inspector in the Customs Control Department of Pskov Customs Post was prosecuted for trying to bribe the Investigator of the Investigation Department with 20,000 roubles to halt criminal proceedings against him for negligence.

Turkey

HRM as an Important Tool in the Fight against Corruption

The most important defensive tool that Customs administrations can use in the fight against corruption is a successful human resource management (HRM) system. Recruiting highly-educated staff, providing them with sufficient remuneration, safeguarding their personal rights and offering good working conditions along with opportunities for further training, promotion and personal development, together with effective systems of staff rotation, appraisal and performance management, are the core mechanisms available to Customs to raise awareness, boost the morale and motivation of staff and prevent corruption.

The Turkish Customs Administration, which took the form of an Undersecretariat of Customs in the 2000s, was part of the Ministry of Customs and Trade between 2011 and 2018 and has been part of the Ministry of Trade since 2018.
Turkish Customs has been carrying out very successful HRM work since the late 1990s. It has implemented effective HRM and planning, which ensure public service delivery in accordance with the Administration’s mission and vision and with an understanding of the need to employ staff who are qualified, well-equipped for the job, open to change and development, and who are uncompromising when it comes to applying their ethical values.

In a study of staff numbers in the Turkish Customs Administration over different years from 2004 until now, the gender distribution of staff and their level of education have been examined with respect to progress made by the Administration on these matters and the effect of this progress on professional Integrity.

Table 1 shows the number of staff working in the Central Organization and Provincial Offices in 2004, 2008, 2013 and 2019. The number of staff stood at 7,714 in 2004, rising to 8,685 in 2008, 14,581 in 2013 and 20,558 in 2019, equating to a 165% increase compared with the total number of staff back in 2004.

**Table 1: Number of staff working in the Turkish Customs Administration by year**

<table>
<thead>
<tr>
<th>Year</th>
<th>Central Organization</th>
<th>Provincial Offices</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2004</td>
<td>1,225</td>
<td>6,489</td>
<td>7,714</td>
</tr>
<tr>
<td>2008</td>
<td>1,427</td>
<td>7,258</td>
<td>8,685</td>
</tr>
<tr>
<td>2013</td>
<td>2,219</td>
<td>12,362</td>
<td>14,581</td>
</tr>
<tr>
<td>2019</td>
<td>4,379</td>
<td>16,140</td>
<td>20,558</td>
</tr>
</tbody>
</table>

The period in question has not only seen an increase in the number of Turkish Customs staff but also in the quality of its human resources in terms of gender equality and a higher level of education. In 2008, female employees accounted for 36% of the staff working in the Central Organization and 19% of the staff working in the Provincial Offices, amounting to 22% of the staff as a whole. By 2019, this ratio had increased to 39% of central staff, 30% of provincial staff and 32% of the staff as a whole.

**Table 2 (a): Distribution of staff by gender in 2008**

<table>
<thead>
<tr>
<th>Gender</th>
<th>Central Organization</th>
<th>Provincial Offices</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Women</td>
<td>543</td>
<td>1,437</td>
<td>1,980</td>
</tr>
<tr>
<td>Men</td>
<td>943</td>
<td>6,048</td>
<td>6,991</td>
</tr>
</tbody>
</table>

**Table 2 (b): Distribution of staff by gender in 2019**

<table>
<thead>
<tr>
<th>Gender</th>
<th>Central Organization</th>
<th>Provincial Offices</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Women</td>
<td>1,722</td>
<td>4,897</td>
<td>6,619</td>
</tr>
<tr>
<td>Men</td>
<td>2,657</td>
<td>11,243</td>
<td>13,900</td>
</tr>
</tbody>
</table>

During the period under review, there have been significant improvements in the education levels of staff employed in the Turkish Customs Administration.

**Table 8 (a): Educational status of staff in 2008**

<table>
<thead>
<tr>
<th>Educational level</th>
<th>2008</th>
</tr>
</thead>
<tbody>
<tr>
<td>Doctorate degree</td>
<td>15</td>
</tr>
<tr>
<td>Master's degree</td>
<td>636</td>
</tr>
<tr>
<td>Bachelor's degree</td>
<td>3,883</td>
</tr>
<tr>
<td>Associate degree</td>
<td>1,376</td>
</tr>
<tr>
<td>High school diploma</td>
<td>2,540</td>
</tr>
<tr>
<td>Primary school education</td>
<td>521</td>
</tr>
<tr>
<td>Total</td>
<td>8,971</td>
</tr>
</tbody>
</table>
Table 8 (a): Educational status of staff in 2019

<table>
<thead>
<tr>
<th>Education Level</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Doctorate degree</td>
<td>70</td>
</tr>
<tr>
<td>Master's degree</td>
<td>2,336</td>
</tr>
<tr>
<td>Bachelor's degree</td>
<td>14,485</td>
</tr>
<tr>
<td>Associate degree</td>
<td>1,169</td>
</tr>
<tr>
<td>High school diploma</td>
<td>1,551</td>
</tr>
<tr>
<td>Primary school education</td>
<td>908</td>
</tr>
<tr>
<td>Total</td>
<td>20,519</td>
</tr>
</tbody>
</table>

In 2008, 34.1% of Customs staff had completed their primary and high school education, 15.3% had an associate degree, 43.3% had a bachelor's degree, 7.1% had a master's degree, and 0.2% had a doctorate degree. The proportion of employees with a bachelor's degree in 2019 had risen to 70%, the proportion of staff with a postgraduate degree was 11%, the proportion of staff with a doctorate degree was 0.3% and the total percentage of university graduates was 88%, equating to a 22% increase over the 2008 figure.

In 1996, the Turkish Customs Administration started to employ Customs Experts to meet the need for specialized staff arising as part of the process of compliance with the European Union’s Customs Union rules. The staff working in these units, whose title was later changed to ‘Trade Expert’ and who currently number 1,043 (584 men and 459 women), can work as experts provided that they take a two-stage written and oral exam and then pass a three-stage exam consisting of a written test, dissertation and interview at the end of a three-year period in which they serve as Assistant Experts. All the Trade Experts can speak at least one foreign language and 38% of them (394 experts out of 1,043) have a master's degree. These experts have taken part in all the projects carried out as part of the reform and modernization of the Turkish Customs Administration, especially the “Modernization of the Customs Administration Project”, and have played important roles in the successful outcome of these projects.

It has been confirmed by many academic studies that there is an inversely proportional relationship between the level of corruption and the ratio of well-educated staff reflecting a high-level of gender equality in an organization. Therefore, the paramount requirement is that a Customs administration has a sufficient number of well-educated staff who are equally distributed in terms of gender, in order to enhance Integrity and conduct a successful anti-corruption campaign.
WCO Integrity-Related Activities and News

20th Anniversary Session of the WCO Integrity Sub-Committee

This session is distinguished by the fact that it is an anniversary session - 20 years have passed since our subcommittee held its first meeting in 2001. The subcommittee devotes this session to the theme “Evolution of Integrity in Customs and the Need to Be Responsive”. This topic was chosen for a reason, it emphasizes the need for the International Customs Community to look back, to summarize the path we have traveled together, to highlight the existing problematic issues, to analyze and reset priorities and to determine with firm confidence the vectors for future development and work.

The past two decades have marked significant progress made by the WCO Members in strengthening integrity and fighting corruption within Customs. Over the past two decades, a dozen useful WCO tools and instruments were developed, including the Revised Arusha Declaration which is still pertinent in devising effective anti-corruption strategies. Moreover, valuable lessons were learned from anti-corruption projects and reforms. All of these activities, coordinated by the Integrity Sub-Committee, have undoubtedly contributed to the global campaign against corruption.

The 20th Session of the WCO Integrity Sub-Committee (ISC), held under the theme “Evolution of Integrity in Customs and the Need to be Responsive”, was conducted in two phases. The document-based Phase 1 took place from 28 January to 11 February and was followed by the Phase 2 web-conference sessions held on 25 and 26 February 2021. The web-conference sessions were attended by more than 240 delegates from Member administrations, development partners, academia, observers and other stakeholders.
The Session was opened by the WCO Deputy Secretary General (DSG), Mr. Ricardo Treviño Chapa, who welcomed delegates and underlined the theme of the Session, focusing on 20 years of capacity building efforts by the WCO and its Members to ensure Integrity development. The DSG highlighted the significant progress made by WCO Members in strengthening Integrity and fighting corruption within Customs. He stressed that, this year in particular, as a result of the massive global challenges posed by the COVID-19 pandemic, Integrity efforts within the Customs community were proving even more vital. He pointed out that the role played by Customs was becoming increasingly prominent in addressing the crisis, given that Customs is at the forefront of the global supply chain and Integrity is a key element of safeguarding the global economic recovery process.

Mr. Constantine Palicarsky, Crime Prevention and Criminal Justice Officer of the United Nations Office on Drugs and Crime (UNODC), delivered a keynote address emphasizing the essence of maintaining Customs Integrity in the event of sustained emergencies, such as the current global health crisis. He underlined the need to devise anti-corruption strategies using a comprehensive and holistic approach, as supported by the United Nations Convention Against Corruption. He reiterated the importance of maintaining Integrity in public sector institutions, before providing further detail on internal and external corruption risks posed by the pandemic and focusing on risk factors which are specific to Customs.

The ISC also benefited from a lively panel discussion on “Taking stock of two decades: Evolution of the WCO Integrity Agenda” with participation by Ms. Amina Ahmady, Director General of Afghanistan Customs, Mr. Edwin Nuvaga Fongod, Director General of Cameroon Customs, and Dr. Tom Voege, Head of EU Affairs in the International Chamber of Commerce. Panelists discussed how the dynamically evolving Customs environment and external factors, such as the use of new technologies, transformation of trade standards, constant trade vulnerabilities and global crisis situations, have impacted the evolution of Integrity in Customs. They outlined the outstanding challenges, priority areas and the way forward for the next decade of the ISC.

In addition, through a series of presentations and subsequent discussions, WCO Members were introduced to the concept of “Psychological contracts” which focuses on promoting Integrity-driven behaviour, especially in times of crisis, and shared experiences on “Managing Conflicts of Interest” taking into account the operating specifics of Customs. The ISC delegates were also informed about the latest WCO Integrity-related activities and initiatives and they discussed, reviewed and endorsed a new iteration of the WCO Integrity Development Guide. The 2021 edition of the IDG was submitted to the Policy Commission and Council for their final endorsement in June 2021.

The 20th Session of the ISC was chaired by its Acting Chairperson, Mr. Marcellin Djeuwo, Director of IT of Cameroon Customs. Mr. Ismail Nashid of the Maldives Customs Administration was elected as the new Chairperson of the ISC, while Mr. Marcellin Djeuwo was re-elected as its Vice-Chairperson.

### Summary of the Latest Integrity Activities

Between 10 December 2020 and 1 July 2021, the WCO has conducted several Integrity-related activities for its Members and engaged in further cooperation with its international partners.

#### Integrity development and support missions

In March 2021, Uzbekistan Customs benefited from a WCO Integrity support mission to further improve the Administration’s Integrity strategy. The mission participants were brought up to date on good Integrity practices in relation to managing conflicts of interest, corruption risk mapping, enhancing the effectiveness.
of the internal affairs (control) function and other activities. The workshop was delivered online over three days, from 3 to 5 March 2021, with participation by approximately 50 Customs officers.

In February and March 2021 the WCO conducted a Customs Integrity Perception Survey in Brazil to complement the diagnostic with a quantitative assessment.

In May 2021, the WCO conducted a Remote Integrity Assessment for the South African Revenue Service (SARS) together with a Customs Integrity Perception Survey under the WCO-FCDO Trade Facilitation for Middle Income Countries Programme.

Cooperation with other international organizations

The WCO participated in several meetings convened by the United Nations Office on Drugs and Crime (UNODC) and focusing on the implementation of the United Nations Convention against Corruption (UNCAC). The WCO’s participation included the following activities: an intersessional meeting of the Conference of the States Parties to the UNCAC on the preparations for the Special Session of the General Assembly (UNGASS) against corruption, held on 22 and 23 February 2021; a Special Session of the Conference of the States Parties to the UNCAC on the preparations for the UNGASS against corruption, held on 7 May 2021, and an UNODC/UNCTAD expert meeting on corruption in the context of international investments, held on 18 and 19 May 2021.

A-CIP Programme

The WCO Anti-Corruption and Integrity Promotion (A-CIP) Programme for Customs was launched in January 2019 with initial funding from the Norwegian Agency for Development Cooperation (Norad). This Programme is aimed at improving the environment for cross-border trade in selected WCO Member countries, by making changes to the operational and administrative context in order to curb corrupt behaviour and promote good governance in Customs operations and their administration. These changes are guided by and in line with the 10 key factors of the WCO RAD concerning Good Governance and Integrity in Customs.
With additional funding from Norad, the flagship Programme grew from supporting 11 WCO Members in 2019 to 17 in 2020, and now supports 25 beneficiaries thanks to a new funding arrangement made with Canada at the beginning of this year to expand the Programme to the Americas region.

In response to the COVID-19 pandemic, technical assistance and capacity building (TACB) support activities under the Programme have been delivered remotely since March 2019. These activities include regular virtual planning sessions to develop and review each country's A-CIP Project Information Document (PID), and the development and delivery of virtual training in areas such as stakeholder engagement, organizational development and internal controls.

These virtual training packages may be used in the future by other WCO Members and are complemented by the WCO's new Integrity e-learning module, developed with Norad funding through the A-CIP Programme and now available to all WCO Members on the WCO's CLiKC! Platform in English, French, Arabic, Spanish, Portuguese and Russian.

Also available to all WCO Members and other interested parties is the Integrity Webseries hosted by the A-CIP Programme since July 2020. In the Webseries episodes, guest speakers from the WCO Secretariat and membership discuss issues concerning the fight against corruption in Customs and provide insights into key WCO Integrity tools and instruments. Customs administrations, other international organizations and private sector representatives will all find these episodes useful and insightful, as they should help generate further discussion on the topic of Integrity in Customs.

At the beginning of this year, a further seven WCO Members/ACIP partner administrations conducted a Customs Integrity Perception Survey (CIPS), adding to the ten who participated in the survey in January and February 2020. This brings the total number of Customs and private sector respondents to the Survey under the WCO A-CIP Programme to nearly 10,000, resulting in the generation of over 500,000 data points for analysis.

With the assistance of data analysts from Netherlands Customs, some of the anonymized data collected from the CIPS has been reviewed to highlight patterns and trends that might be of interest to WCO
Members. The methodology, questionnaires and lessons learnt from piloting the CIPS under the A-CIP Programme have been assembled as Guidelines. The analysis and Guidelines are available on the A-CIP Programme webpage for use by all WCO Members.

The A-CIP Programme acts as an important bridge for exchanges between Members facing similar challenges as they seek to address issues of corruption. Seventeen Norad-funded A-CIP partner administrations came together at a meeting of A-CIP Coordinators from 15 to 17 March 2021 to share their experiences and discuss new practical directions for anti-corruption activities.

One such direction is the introduction of a Next Generation Network (NGN) to prepare and actively engage the next generations of Customs officers in the fight against corruption and the promotion of Integrity. Having been successfully applied in the Canada Border Services Agency (CBSA), this concept is being tested in some A-CIP Programme countries, with Tunisia being the first country to start making arrangements for its own NGN last month.

The A-CIP Programme provides fertile ground for new ideas, tools and materials to support WCO Members in their efforts to combat corruption and promote Integrity. By bringing together the application of WCO Members’ Integrity efforts in a controlled, results-based management environment and engaging with a variety of stakeholders, the A-CIP Programme acts as a focal point for change and catalyst for building Integrity in Customs around the world.
Abbreviations

A-CIP - Anti-Corruption and Integrity Promotion Programme
AGT - Angola Revenue Administration
CLIKC! - Customs Learning and Knowledge Community
CNFC - National Committee for Trade Facilitation
COVID-19 - Coronavirus disease 2019
DIAN - National Tax and Customs Authority
DSG - Deputy Secretary General
EU - European Union
FCS - Federal Customs Service
HRM - Human Resource Management
ICCS - Integrated Comprehensive Customs System
IDG - Integrity Development Guide
IMF - International Monetary Fund
IRICA - Islamic Republic of Iran Customs Administration
ISC - Integrity Sub-Committee
IT - Information Technology
MIAD - Integrated Customs Modernization Programme
NGN - Next Generation Network
NII - Non Intrusive Inspection
Norad - Norwegian Agency for Development Cooperation
NTCA - National Tax and Customs Administration
PID - Project Information Document
SMS - Short Messaging System
TACB - Technical Assistance and Capacity Building
UN - United Nations
UNCTAD - United Nations Conference on Trade and Development
UNGASS - United Nations General Assembly Special Session
UNODC - United Nations Office on Drugs and Crime
VWG - Virtual Working Group
WCO - World Customs Organization
SECO - State Secretariat for Economic Affairs of Switzerland