Foreword by the Secretary General

The rapidly-evolving global trade environment calls for the World Customs Organization (WCO) to keep on promoting integrity. It requires a well-considered and comprehensive approach tailored to the current context. As the world continues to face the COVID-19 pandemic, Customs’ response to emerging challenges should be adapted to new and developing realities.

Corruption and other forms of lack of integrity are unacceptable. They have a significant negative impact on Customs’ standing, while at the same time compromising the mission and objectives of Customs. They also represent stumbling blocks to Customs reform. Considering the adverse consequences of corruption and lack of integrity, over the years it has been of paramount importance to promote good governance and ethical behaviour in Customs in order to assist the global Customs community in achieving progress in the 21st Century.

In light of the above, the WCO has been developing and updating standards, instruments and tools to manage integrity-related issues in Customs as matter of priority. Armed with a number of instruments and tools to address corruption and lack of integrity in Customs, the WCO already plays a leading role in addressing integrity-related issues across its Member Customs administrations and in providing guidance to that end. By way of example, the WCO recently published an updated version of its Integrity Development Guide (IDG).

The IDG consolidates the WCO Revised Arusha Declaration (RAD) with respect to promoting integrity and good governance in Customs. It provides practical guidelines to assist Customs administrations around the world in implementing various measures designed to enhance integrity within their organizations.

When addressing lack of integrity in Customs, it important to underscore that promoting integrity is a collective effort involving Customs, cross-border regulatory agencies and private sector stakeholders in the global trade environment. The work done should be conducted in a coordinated manner without impacting on the rights and obligations of the other parties. It requires a cohesive, collaborative and multi-pronged approach at national, regional and international levels.

This Newsletter provides a brief overview of the integrity-related work carried out by Customs administrations and the WCO over recent months. The WCO Secretariat has been working actively with its Members to enhance integrity and foster cooperation in this domain.
Message from the Integrity Sub-Committee (ISC) Vice-Chairperson

The pursuit of integrity in the course of border transactions is a primary concern for the WCO. The same is true of the private sector, which has always expressed the need to work jointly with Customs administrations with a view to introducing standardized, simple and effective procedures.

The ambition shared by the WCO, individual Customs administrations and the business community alike of seeking procedures that are devoid of corrupt practices led the WCO to dedicate one of its sub-committees to integrity.

I was elected Vice-Chairperson of the Integrity Sub-Committee in 2020 and, by force of circumstance, became Chairperson. This privileged position has allowed me a greater insight into the demands of the private sector in integrity matters. It has also provided me with the opportunity to appreciate the efforts made by Customs administrations in dematerializing their procedures with the aim of making them predictable and less vulnerable to corrupt practices.

My term of office has been conducted against the specific backdrop of the COVID-19 pandemic: the supply chain suffered severe disruption and, at the same time, the threat posed by the pandemic meant that supplies of drugs or equipment to combat the disease were urgently needed. As a result of the pandemic’s rapid spread and the blanket closure of borders as well as the ensuing complete lockdown imposed in many countries around the world, Customs administrations were put under significant pressure to adopt exceptional measures to facilitate the movement of goods, which included equipment for combating the disease.

In view of the global threat posed by COVID-19, Customs administrations around the world have – for the most part – demonstrated superior ethical standards and integrity, especially bearing in mind that any failure at this level could seriously compromise the drive to protect the population. Drawing on their experience of this situation, Customs services are encouraged to keep fighting corrupt attitudes and practices within their organizations. They must also take advantage of their special position at the border and take the lead in tackling the bad practices conducted by some of those involved in cross-border trade.

The WCO has worked tirelessly to mobilize efforts in support of its Members throughout this unprecedented health crisis. It continues to promote integrity in the light of the implementation of the various instruments in force in this regard, in particular the Revised Arusha Declaration.

The circumstances surrounding the pandemic prompted the WCO to review the format of the 2021 session of the Integrity Sub-Committee without undermining its relevance or significance in any way. As a result, we have been able to experiment and roll out the use of video-conferencing for communication among administrations. As before, the session has been a space for participants to share their experiences.

As I leave the position of Vice-Chairperson and, subsequently, Chairperson of the Integrity Sub-Committee, I should like to wish my successor every success in forging ahead with the noble task of promoting integrity throughout the world. I would also like to thank all those who have helped me to carry out my mandate and assure them that I will retain fond memories of them all.
Australian Border Force (ABF): “Say Something” is the way to maintain integrity

Australia’s Department of Home Affairs, which includes the Australian Border Force (ABF), is a professional, disciplined law enforcement and border management agency that has zero tolerance for corruption. As part of Australia’s law enforcement network, Home Affairs maintains strong Integrity and Professional Standards Frameworks (“the Frameworks”) to safeguard organizational integrity and staff security.

Home Affairs staff are dedicated to the country’s mission of keeping Australia united, prosperous, and secure. Home Affairs maintains a strong workplace culture dedicated to choosing the right path, and identifying suspected wrongdoing, by regularly engaging its workforce on integrity matters. Regular messaging across the full suite of integrity obligations, including the requirement for staff to hold and maintain both a Security Clearance and an Employment Suitability Clearance, and in relation to the Drug and Alcohol Management Program, plays an important role in strengthening integrity in the Department of Home Affairs.

Where corruption, serious misconduct or criminal conduct is identified, Home Affairs refers matters to the Australian Commission for Law Enforcement Integrity (ACLEI) for further investigation. ACLEI provides independent assurance to government with regard to the integrity of law enforcement agencies and their staff members.

Maintaining regular, meaningful communication with staff on integrity issues is a critical part of the Frameworks. Home Affairs uses multiple communication channels to provide consistent messaging to all staff, including its website, video messages and internal media. Home Affairs’ annual Integrity Week awareness campaign, and visible support from its Executive, is a key part of this strategy.

During Integrity Week 2021, ABF Commissioner Michael Outram APM published a video message to all staff, reminding them of their responsibility to behave ethically and with integrity in the performance of their duties. During Integrity Week, staff are encouraged to re-familiarize themselves with the standards of behaviour required within the Australian Public Service (APS) through promotion of the Frameworks and reminders of their integrity obligations delivered through various mediums. This year, Integrity Week messaging focused on the importance of empowering staff to “say something” and report integrity matters, emphasizing that all referrals are confidential and that reprisal actions against staff for reporting suspicious behaviour will not be tolerated.

Beyond Integrity Week, integrity messaging is frequently included in regular emails to all officers, and reinforced with messages from senior staff on the Home Affairs intranet. This includes announcements of the number of investigations undertaken, sanctions issued and employees terminated or denied employment for failing to meet integrity standards, and also includes reminders to officers on how to report suspicious conduct. The Home Affairs intranet publishes case studies to highlight instances where reporting of suspicious behaviour has led to investigations uncovering corrupt conduct.

These integrity measures contribute towards the high standards of professional behaviour and strong integrity culture in Home Affairs. This is essential to maintain the confidence of the Australian Government, the Australian community, and partner law-enforcement agencies. And most importantly, these measures help prevent risks presented by corruption, fraud, inappropriate behaviours, and other unlawful and serious criminal activities.
Botswana Unified Revenue Service (BURS) reinforces integrity promotion actions

In line with the WCO Integrity Development Guide, the disclosure of wrongdoing should be mandatory in any Customs administration. Employees should have an avenue that allows them to come forward when they believe that wrongdoing has occurred, or is about to occur, in their workplace. However, to ensure that employees and entities report wrongdoing, it is essential to protect the source of such disclosures, to avoid potential reprisals. Hence, every effort must be made to guarantee the utmost confidentiality for all parties involved, making it a mechanism that is fair and objective, both for those making a disclosure and those against whom disclosures of wrongdoing are made.

Botswana Unified Revenue Service (BURS) believes that, amongst other things, training sessions could be delivered by organizations to make employees aware of their responsibilities with regard to the disclosure of wrongdoing and the benefits for the organization as whole.

Furthermore, reporting of wrongdoing should be promoted, and independent third parties could be made available to receive disclosures of wrongdoing from employees, stakeholders, and the general public. These approaches will demonstrate the neutrality of the organization to employees, stakeholders, and the public.

To this end, BURS has launched a confidential hotline service as a strategic and informational tool that stakeholders and the public at large can use to report all forms of maladministration, irregularities, or impropriety in BURS operations.

The confidential hotline remains one of the major avenues through which the public can scrutinize its actions and dealings in discharging its mandate to the people of Botswana. It is, therefore, an essential line of defence, providing a flow of information that promotes business sustainability by helping organizations identify and rectify problems before they become larger or more costly, or damage their hard-earned reputation.

Reporting any form of wrongdoing is protected by law, particularly by the 2016 Botswana Whistleblowing Act. Within this context, the public should have no fear in exercising their right to seek redress when they feel the Botswana Unified Revenue Service is not operating in accordance with the law, policies and procedures. The confidential hotline sends a message to BURS employees and its supply chain that BURS wants to know about ethical risks and wrongdoing, and to do something about them. It, therefore, remains a key component of the BURS Integrity Management Strategy and, consequently, an active anti-corruption tool.

The challenges of COVID-19 have brought about disruption and unprecedented challenges, and also some opportunities for emerging corrupt activities in the Customs world. Recognizing that the environment has changed, BURS identified an opportunity to train Customs clearing agents on corruption issues.

The training was initially designed for local clearing agents only, but BURS later decided to allow 22 BURS employees to attend the event.
too, thus making the workshop more interactive, including from the viewpoint of the clearing agents.

The workshop was held on 21 September 2021. Its main objective was to equip the clearing agents with BURS values and create better synergies and collaboration between the clearing agents and BURS in fighting corruption. Impressively 65 clearing agents attended the programme; together with the 22 BURS employees, this made a total of 87 attendees.

As guest speaker, the General Manager, Technical in Customs Services, Mr. Molemi Pule, welcomed the participants, and informed them that the workshop was the first organized by BURS for Customs clearing agents on corruption issues. He emphasized that BURS viewed the event as a golden opportunity to work more closely with the clearing agents in fighting corruption, and to promote a culture of integrity within the environment in which both entities operate. He explained that integrity was not just a moral issue, but about making the economy more productive, ensuring a more efficient public sector and building inclusive societies. It was about restoring trust. Integrity and trade went hand in hand because, where there was good governance and streamlined procedures, trade would become more efficient. In his concluding remarks, Mr. Pule highlighted the fact that clearing agents played a key role in supporting economic progress in Botswana.

He acknowledged that corruption was multifaceted and could not be addressed by a single entity, and that joint work is needed in the fight against it.

The Directorate of Corruption and Economic Crime was invited to give a presentation on how corruption ruined countries’ efforts to mobilize revenue.

The Office of Excise and Licensing Management described the Customs licensing procedure for clearing agents, whilst the Ethics Office reported on the topic of conflict of interest and gifts. The workshop was extremely interactive, and helped participants to understand BURS’ commitment to fighting corruption, as it represents a stumbling block to progress in any institution, with adverse consequences for society as whole.
France’s Direction Générale des Douanes et Droits Indirects (DGDDI) fights conflicts of interest in Customs through legislation

In view of the risks posed by the increasingly globalized world economy and ever more complex financial circuits, there has been a perceived need to adapt and reinforce the principles of transparency of the economy and public decision-making. That is the aim of Law No. 2016-1691 of 9 December 2016, the “Sapin II” Law on transparency, the fight against corruption and the modernization of the economy. With this growing need for exemplary conduct by civil servants and more ethical public action, since 2015 the Directorate General of Customs and Indirect Taxes (Direction Générale des Douanes et Droits Indirects, DGDDI) has taken a range of conduct and discipline measures aimed at preventing conflicts of interest and enhancing the probity and neutrality of Customs officials.

Building a monitoring and advice system

Following the re-statement of public action values reflected in the Sapin II Law, the French Customs authority has drawn up a Charter of Values which was circulated and fully explained to all its officials in September 2018. The Charter reaffirms support for the common fundamental values governing Customs operations, in particular exemplary conduct, probity, discretion, neutrality, professionalism and solidarity.

The Charter has been drawn up with the participation of all members of the Customs community, agreed with staff representatives and approved by the Civil Service Ethics Committee.

In addition, under both Law No. 2016-483 of 20 April 2016 on ethics and the rights and obligations of civil servants, and the Sapin II Law, all civil servants have the right to speak to an “Ethics and Whistle-blower Adviser”, who will offer them completely confidential support in avoiding any risks of breaches of ethics or conflicts of interest due to ignorance of the law.

Advisers are independent senior Customs officials with responsibility for offering any officers consulting them relevant advice on observance of the ethical obligations and principles laid down in the civil service staff regulations. They also act as secularism advisers and whistle-blowers. When instances of conflict of interest are reported to them, ethics advisers must give the person concerned appropriate advice to resolve the conflict. They are also required to report any crimes or offences brought to their attention.

At the same time, in order to make officials aware of potential risks, all Customs officers receive ethics training under a national ethics plan. Ethics advisers have been involved in this project.

Finally, Customs officials responsible for discipline collaborate with the ethics and whistle-blower adviser to standardize practices and ensure that the DGDDI’s disciplinary and ethics policy is clear and
neutral, in line with ministerial policy on ethics. Cases can, if necessary, be referred to the Departmental Inspectorate 1 to help identify and evaluate problems, and define and clarify the issues and risks arising in a particular situation.

Implementation of different measures to identify and avoid conflicts of interest

At national level, the High Authority for Transparency in Public Life (Haute Autorité à la Transparence de la Vie Publique, HATVP) coordinates government administrative policy on combating conflicts of interest. In particular, it helps the administration identify potential conflict of interest risks arising from simultaneous employment, recruitment, resignation and reinstatement of officials by giving an opinion (compatibility, with reservations if appropriate, or incompatibility) and possibly making recommendations. In some cases, it may also act on its own initiative. Ethics advisers may seek an opinion from the High Authority on situations where the administration is still in some doubt.

In the DGDDI, the question of conflicts of interest can arise in cases of simultaneous employment, external recruitment, or resignation of officers. Law No. 2019-828 of 6 August 2019 on changes to the civil service has strengthened the rules on parallel employment for all officials, including Customs officers.

Firstly, under Article 432-13 of the Penal Code, officials leaving a government department are prohibited, in the three years after their departure, from taking or accepting a role in the form of work, advice or capital in a private company that was under their supervision or control in their previous capacity. Hence the department may impose a ban or express certain reservations (request an undertaking to refrain from following up certain clients or cases). Similar rules apply to simultaneous employment applied for by serving officers, which is subject to restrictions.

In addition, any person returning to a civil service post after a break in which they have undertaken paid work must undergo an ethics assessment. The HATVP is to be consulted on the appointment of the Director General. Other posts are subject to management evaluation and, in the event of serious doubt, are then referred to the ethics adviser and even, as a last resort, to the HATVP if necessary.

Finally, where justified by the seniority level or nature of the duties, before any recruitment to certain positions of responsibility included in a list drawn up by decree in the Council of State, the following are required: a declaration of interest, a declaration of assets and a declaration stating that the civil servant has made appropriate arrangements for their financial instruments to be managed without right of oversight.

All these measures reinforce the general penal and disciplinary rules which, particularly through their deterrent effect, are aimed at ensuring probity and avoiding risks of conflicts of interest and corruption, by providing for, inter alia:

- penalties for misappropriation or embezzlement of public or private funds;
- a ban on participation in business or trade incompatible with the role of a Customs official;
- a prohibition on staff exposing themselves to corruption, or soliciting or receiving any gratification, reward, or gift, with or without a quid pro quo.

The checks carried out are designed to prevent illegal acquisitions of interest and risks of undermining or endangering the normal operation, independence or neutrality of the department or of disregarding one or more of the ethical principles for officials (notably the duties of impartiality, neutrality, probity, integrity and exemplary conduct).

1 Inspection Branch (Pôle Inspection). In the interests of transparency, the Departmental Inspectorate (Inspection des Services) also publishes an annual report of complaints, mediations and exchanges with the Rights Defender in relation to the DGDDI.
Jordan Customs redefines its strategy
to improve clearance processes

Jordan Customs adopts instruments and tools developed by international organizations such as the WCO and the World Trade Organization (WTO) to develop and simplify integrity-related procedures. It also seeks to achieve an advanced level of integrity based on its belief in the need to combat corruption in order to support economic growth and trade facilitation, achieve fair and efficient revenue collection, and combat all forms of illegal trade.

On top of this, Jordan Customs harnesses all of its available expertise, capabilities and resources to build partnerships with local and international stakeholders, including the WCO through its Anti-Corruption and Integrity Promotion (A-CIP) Programme. Thanks to these measures Jordan Customs has achieved a number of things, including taking steps to maintain integrity within the supply chain during the COVID-19 pandemic by adopting the application of fully electronic Customs clearance procedures, thereby allowing the electronic submission of Customs transactions and the required documents, without the need for stakeholders to present to Customs centres in person. This helped to prevent the spread of the virus and, in parallel, the potential exploitation of preventive measures to evade legal procedures, and to maintain the achievement of integrity goals.

Human intervention has therefore been minimized, thus reducing technical errors, and cutting back on paper mechanisms, limiting the process to an electronic exchange of information only, and bringing about an increase in security and the elimination of interference and document falsification; thereby saving time and effort for the partners (Customs, banks and service recipients).

Jordan Customs launches different facilitation programmes within the framework of cooperation with the private sector

Furthermore, with a view to motivating the private sector to adhere to the integrity of Customs procedures, Jordan Customs has launched several facilitation programmes for committed companies (the golden list (AEO), the silver list and the national golden list) which facilitate procedures for the flow of imported and exported goods across borders and Customs centres, thanks to some of the following features:

- Expansion of the green lane;
- Priority in completing Customs declarations;
- Doubling of guarantees;
- Postponement of the general sales tax;
- Renewal of the validity of the importer card for three years instead of one year;
Mutual recognition of AEO status between the Kingdom and other countries.

Jordan Customs has also worked on implementing the Customs Integrity Perceptions Survey (CIPS) methodology based on the 10 key Arusha Revised Declaration factors. The survey aims at conducting a qualitative assessment of how Customs officials and private sector stakeholders assess the level of integrity in terms of Customs operations and management. It also provides verification of the extent of success in promoting integrity and addressing corruption, based on the opinions of sample community members, and sets a reference standard by which the current level of integrity within Jordan Customs can be determined and compared to the level reached upon implementing initiatives under the WCO A-CIP Programme.

Ongoing work is also being carried out to educate employees in various ways about the importance of combating corruption and promoting integrity. This includes publishing messages periodically over the intranet and different social media platforms and holding awareness training programmes under the employee conduct guide, developed based on the standards in the Revised Arusha Declaration.

It also includes the definition of conflicts of interests, and places where these may be found, and information on the mechanism for reporting errors, and the rights and obligations of employees. Similarly, officers from within the administration located at various Customs sites, at borders and on the front lines, were involved in the WCO A-CIP Programme through their contribution towards accomplishing the tasks associated with this programme, including analysing strengths and opportunities for improvement pertaining to the application of the Revised Arusha Declaration criteria.

In conclusion, Jordan Customs reaffirms its adoption of initiatives at national and international levels aimed at promoting integrity and combating corruption by means of various practices, inter alia those mentioned above. It also continues to implement and develop its strategy to combat corruption and promote integrity.

However, since corruption has significant adverse effects on the economy, the health of citizens, and the security of the country; it is necessary to mobilize the efforts of all parties from the public and private sectors to combat this scourge, protect society and facilitate trade.
Paraguay’s Dirección Nacional de Aduanas (DNA) implements multiple actions to promote integrity

In accordance with Law No. 5282/14, the National Directorate of Customs (Dirección Nacional de Aduanas, DNA) of Paraguay is expected to provide access to Customs-related information to the public. This Law allows citizens to request information from the National Directorate of Customs as part of the process of governmental transparency.

Under normal circumstances, information is shared with the public on the Customs administration's website, so that citizens can exercise their human right to access information as part of the process of transparency. Furthermore, as part of this information-sharing process, the National Directorate of Customs, through its internal Department of Integrity, has been promoting the wider dissemination of information to all its employees on its Code of Ethics and Ethical Commitments. Given the need to ensure strict compliance, an instrument has been approved under which possible infringements of the Code of Ethics and Ethical Commitments can be detected, in accordance with the regulation laying down the summary process of detection and investigation of infringements under National Directorate of Customs Resolution No. 545/202.

Paraguay Customs implements a Corruption Risk Map to identify, mitigate and manage situations that encourage corruption

Moving on, the National Directorate of Customs describes other initiatives, practices and measures implemented by the Department of Internal Affairs which help strengthen institutional integrity. An agreement has been signed by the National Directorate of Customs and the National Anti-Corruption Secretariat, under which both authorities join forces in order to allow and facilitate interinstitutional cooperation in the effective implementation of the Corruption Risk Map within the Directorate and in the systematization of actions to promote transparency and integrity in the institution and the preparation of strategies and tools to help combat corruption in Paraguay.

A Corruption Risk Map was drawn up with the collaboration of Paraguay’s Centre for Environmental and Social Studies (Centro de Estudios Ambientales y Sociales, CEAMSO) and the United States Agency for International Development - USAID). This serves as a means to identify, analyse, mitigate and manage possible events giving rise to corruption in Customs. So far eight subprocesses have been analysed, deriving from 16 corruption situations. A strategy is now being implemented in order to
curb or mitigate situations that might arise in connection with acts of corruption.

The Customs Administration is currently working with the victims and witnesses, and whistle-blowers, in the Whistle-blowers Protection Scheme, the purpose of which is to provide immediate, effective protection to anyone who is, will be or has been involved in a complaint and/or preliminary inquiry process, keeping them physically safe and protecting their personal data, should the whistle-blower, victim or witness be in immediate danger.

**Paraguay Customs allows access to information by the public**

Accountability is a fundamental pillar of institutional transparency and governability. The National Directorate of Customs established the Committee on Accountability to Citizens, the administrative unit that is the driving force behind the Accountability Plan, responsible for collecting and consolidating the management reports from the various areas to allow access by citizens to information from public sources in an easily understood format.

**Stakeholder Engagement is vital to greater efficiency and transparency in the Customs service**

The National Directorate of Customs has obtained some results under the Good Governance Protocol for the Minimum Requirements Standard for an Internal Control System (MECIP – 2015). One of the benefits of the system is that it allows direct participation by private entities in the development of institutional management.

Progress has been made in relation to the Paraguayan Importers Centre (Centro de Importadores del Paraguay, CIP) and the Paraguayan Chamber of Exporters (Cámara de Exportadores del Paraguay, CAPEX) as an integral part of the Good Governance Committee of the National Directorate of Customs.

With the participation of such important private organizations, it has been possible to identify common objectives, on the basis of which joint actions have been set up, focused on generating solutions in the Customs service with greater efficiency and transparency.

Based on points of common interest, meetings have been held with managers from various parts of the institution, with whom adjustments have been suggested and discussed with the aim of continuously improving Customs control, IT tools and Customs facilitation.
One of the main tasks carried out by the Internal Audit department in Saudi Arabia’s Zakat, Tax and Customs Authority (ZATCA) is the evaluation of controls and their compliance with key regulations and circulars associated with integrity, such as the following:

- “Any abuse, or any form of exploitation, extortion, enticement or threats, whether physical, psychological or sexual, in the workplace, perpetrated by the employer against the employee, or by the employee against the employer, or by the employee against another employee, or against any person present in the workplace, and known to be prohibited.”
- “ZATCA employees shall be provided with the Code of Ethics and the Code of Conduct, and shall familiarize themselves with these Codes and acknowledge their commitment to them.”
- “Any failure to comply with ethical and professional standards shall be considered a breach and violation by the employee, and shall be subject to the sanctions laid down by ZATCA, and to the provisions of Saudi labour law and any other legislative requirements in the Kingdom.”
- “Gifts, business parties and other benefits, such as invitations to attend conferences, seminars and training courses (internal and external), are typically considered to be a legitimate and genuine part of business. Problems arise when these gifts are used as a form of bargaining in business relations. To this end, the general rule is that employees are not allowed to accept gifts or other benefits from customers, suppliers or business partners.”
- “Any job candidates who are relatives of an employee shall be given equal consideration with other qualified candidates, to avoid any conflict of interest that may arise from a personal relationship.”

During the COVID-19 pandemic

Internal Audit employees contributed to weekly reports verifying compliance with the preventive measure requirements of the COVID-19 pandemic. These were submitted to the higher authorities to substantiate the extent of the commitment by ports to the preventive measures, and to maintain the supply chains related to COVID-19 personal protective equipment and infection prevention supplies.

Internal Audit plays a significant role in evaluating the controls related to conflicts of interest and enhancing cooperation with the private sector to advance integrity. It has participated in evaluating the conflict of interest regulations and verifying that the government competition and procurement system is run properly, as well as ensuring the application of the Code of Conduct and Code of Ethics for those in charge of the government competition and procurement system.
Integrity Measures in ZATCA

The Internal Audit department submits a quarterly report to the Board of Directors on the results of its activities, including receiving reports, action in relation to whistleblowing, investigations and their outcomes, recommendations and decisions taken.

Cooperation between ZATCA and other authorities in the fight against corruption

The Oversight and Anti-Corruption Authority "Nazaha" is the only body responsible for combating and eliminating corruption. Internal Audit is one of the links between ZATCA and the supervisory authority, "Nazaha", in the event of any suspicious activities.

Communicating integrity and anti-corruption initiatives to frontline employees at ZATCA ports

Internal Audit is responsible for implementing and maintaining the whistleblowing policy. It has contributed to facilitating the reporting process as follows:

- Any violations of the rules or regulations enforced in the workplace observed by employees are reported to their direct manager or the Internal Audit department in writing or via email;
- Violations are reported through ZATCA’s internal platform, “REPORT”.

Conflict of interest management

Internal Audit evaluates the policies and procedures related to the Code of Ethics and the Code of Conduct in any conflicts of interest. These include the following:

- Employees are required to disclose any current or potential conflict of interest electronically, using online forms, before making a decision or expressing an opinion on the potential conflict of interest situation.
- Employees shall not participate in any decision that directly or indirectly affects the award of any contract to which one of their relatives is a party.
- Employees involved in inspection, examination, evaluation, ZATCA committees and other sensitive jobs must disclose a conflict of interest and renounce the task entrusted to them if the opposite party is related to them by kinship, affinity, friendship or financial partnership, or if there is any public benefit or any other situation that may directly or indirectly affect their objectivity, integrity and independence.

Whistle-blower protection

As stated in the whistle-blower policy, for which the Internal Audit department is responsible to ensure the protection of whistle-blowers, no form of abuse may be perpetrated against an employee who has reported a violation. This includes:

- Threatening or abusing employees;
- Taking disciplinary action against employees;
- Dismissal of employees.

Promotion of Gender equality through equal pay

ZATCA plays an active role in promoting gender equality and diversity in order to enhance integrity. As laid down in its staff regulations: “Any discrimination in wages between male and female workers for work of equal value is prohibited.” Internal Audit periodically evaluates the relevant controls.
Since 2014, when the Togo Revenue Authority (Office Togolais des Recettes, OTR) became operational, awareness-raising has shown itself to be an effective way of promoting integrity in Customs, since this reform caused officials to change their habitual behaviour once they realized the importance of personal self-regulation in the performance of tasks assigned to the OTR.

This awareness-raising began with the Steering Committee (the OTR’s decision-making body) which conducted a mission throughout the entire country in order to visit all the regions where the Customs Service is represented.

In the process, all officials were asked to adopt integrity behaviour in line with the new reforms. The Directorate for Human Resources subsequently took matters further, holding numerous awareness-raising sessions at regular intervals in the OTR’s directorates and divisions.

In 2020, these took place nationwide between 16 and 31 July from Lomé to Dapaong. More recently still, an important policy seminar was held on 6 August 2021. This brought together 107 directors, heads of division and heads of Customs offices and posts and had as its subject “Integrity and ethics for the better use of tax revenues”.

These senior officials were made aware of the role they needed to play in preventing ethical risks by adopting exemplary behaviour that reflected the values of the OTR and consequently by serving as models for the teams for which they were responsible.

Mindful of the fact that integrity is a pillar of good governance, the OTR held a series of awareness-raising events between 16 and 20 August 2021, for 478 officials, on this fundamental value which is essential to combating corruption.

The OTR set up a Tax and Customs Training Institute (IFFD) on 30 September 2019 to provide instruction on ethics and integrity. The trainees are primarily officials from the OTR, officials from tax offices in the sub-region and persons from the private sector.

Integrity was added as a discipline to equip them with the tools they need to deal with corruption. The aims of this instruction are:

- to teach trainees the judgement and behaviours that will enable them to act correctly within their administrations;
- to make them aware of the adverse effects of unethical behaviour; and
- to inculcate in trainees the rules of good conduct and integrity in Customs and tax affairs.

Togo Revenue Authority operates positive discrimination in favour of women to promote organizational integrity and gender equality.
Since 2014, the OTR has made diversity a central focus of its strategy planning, recruiting people from different social, cultural and ethnic groups and of both sexes.

This diversity is mirrored in the make-up of selection boards who choose the best-performing applicants for jobs.

In an effort to move towards gender equality, the OTR has included the promotion of women in its recruitment policy, operating positive discrimination in favour of female applicants. The principle applied here is that "where a man and a woman score the same average marks, the job automatically goes to the woman".

The OTR’s governing body includes two female directors:

- Ms. Abravi Dzidula Aziglossou-Vovor, Director for Large Enterprises;
- Ms. Komnaka D’wana Magbenga, Director for Communications.

Out of 277 senior posts, 32 are held by women (directors, heads of division and section).

Since 2021, a notable effort has been made to promote this gender equality through a system of appointing women to positions of responsibility.

A woman - Ms. Edoh Siliadin - was appointed to head the strategic Directorate for Customs Operations in the Gulf, which for a long time had had a man in charge.

Overall, the rate of female recruitment in March 2021 is 20.33% compared with 18% in the period 2015-2019. There have been personnel re-shuffles, with women moved from their old jobs to other jobs of greater strategic importance.

These are in the areas of career advancement, training, working conditions, hygiene, and staff safety and health.

Since the OTR was previously geared to men, these factors pose major challenges. These directorates, long headed by men, are now led by women by reason of their skills in developing altruistic behaviours, their courage, their intelligence, and their willingness to take risks – all characteristics that work in favour of integrity.

The women in question are:

- Ms. Dzidula Aziglossou-Vovor, formerly Director of the Gulf Tax Centres, now Director of Human Resources and Vocational Training, in charge of more than 2,000 staff;
- Ms. Komnaka D’wana Magbenga, formerly Director of Communications and now Director of Administration and Logistics.

The above approach will help to get staff in general, and women in particular, involved in promoting organizational integrity. In order to promote integrity, it is necessary to combat gender discrimination within organizations. Recognizing this, the OTR has made provision accordingly in its staff regulations, paragraph 3 of Article 24 of which prohibits all forms of sexual harassment.

Nowadays, violence of a sexual nature is becoming increasingly common at the workplace. Experience has shown that it is women who are the most affected.

On 11 December 2020, the OTR hosted a talk and debate for its staff in order to raise awareness of sexual harassment practices.

It plans to create a frame of reference which will act as a collection point for focal issues identified in the various commissions, to guide them in the measures they take in order to prevent sexual harassment and manage any cases that arise.

A hotline will also be set up in order to make it easier to report incidents, along with arrangements for victim protection.
Update on WCO integrity-related activities

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

Integrity support to boost Customs’ integrity strategies and policies

In July 2021, Turkmenistan Customs benefited from a WCO integrity support mission to further improve the Administration’s Integrity Strategy. During 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 mission was conducted online from 7 to 9 July 2021, with participation by approximately 30 Customs officers.

In October 2021, Philippines Bureau of Customs (BoC) benefited from a WCO integrity support mission, aimed at assessing the current integrity situation within the Customs environment and identifying areas and opportunities for further promoting the integrity agenda. The mission provided strategic and technical advice and recommendations in line with best practices in the integrity domain, including the WCO Revised Arusha Declaration concerning Good Governance and Integrity in Customs.

In light of the applicable COVID-19-related travel constraints, this was the third time that such a mission was held virtually. It allowed for engagement with a wide range of stakeholders across the country and complemented the Customs Integrity Perception Survey (CIPS) conducted from 21 July to 5 August 2021 among BoC officers and the private sector. Over 40 participants from Customs and other trade stakeholders participated in the mission and actively exchanged views with the WCO experts during a remote workshop.

From 15 to 19 November 2021, the WCO carried out a remote technical assistance mission to the Customs Administration of Colombia (DIAN). The mission was organized as part of SECO-WCO Global Trade Facilitation Programme (GTFP) support given to DIAN under the auspices of the WCO Mercator Programme. The main objective of the mission was to strengthen integrity practices in the Customs Administration, with a special focus on the Customs Code of Ethics. Around 20 DIAN officers responsible for human resource development and integrity matters within Customs took part in the event.

A three-day Sub-regional Virtual Workshop on Integrity was organized by the SECO-WCO GTFP. Over 50 participants representing the Customs Administrations of Albania, Andorra, Armenia, Azerbaijan, Belarus, Bosnia and Herzegovina, Kazakhstan, Kyrgyzstan, Kosovo, Moldova, Montenegro, North Macedonia, Serbia, Tajikistan, Turkey, Turkmenistan, Ukraine and Uzbekistan participated in the event. This Workshop was held in English and Russian with simultaneous interpretation. The objective of the Workshop was to exchange experiences on the implementation of measures aimed at enhancing and securing the transparency and predictability of cross-border operations by Customs. The event included interactive sessions, roundtable discussions and group exercises. Additionally, it served as a platform to showcase experiences and lessons learnt from different administrations.

Cooperation with other international organizations

In July 2021, the WCO participated in the first part of the 13th Ethics Networks of Multilateral Organizations (ENMO) Annual Meeting initiated by the United Nations (UN) organizations, the International Monetary Fund (IMF) and the World Bank (WB). This meeting is hosted every year by a different member organization. More than 40 multilateral intergovernmental institutions participated in the event on 7 and 8 July 2021, which was held virtually due to coronavirus-related travel restrictions and safety precautions. During the meeting, the WCO presented recent initiatives for combating corruption and promoting integrity in the global Customs community.
The second part of the 13th ENMO Annual Meeting, also held virtually, was hosted by the European Central Bank (ECB). During the meeting, officials shared best practices and discussed issues of common concern relating to ethical challenges and the promotion of ethical practices in the workplace.

At the invitation of the United Nations Office on Drugs and Crime (UNODC), the WCO participated in the Resumed Twelfth Session of the Implementation Review Group, the Fifteenth Session of the Open-ended Intergovernmental Working Group on Asset Recovery and the Tenth Open-ended Intergovernmental Expert Meeting to enhance international cooperation under the United Nations Convention against Corruption (UNCAC). These meetings took place from 6 to 10 September 2021 in a hybrid format.

From 25 to 29 October 2021, the WCO participated in the Plenary Meeting of the Organisation for Economic Co-operation and Development (OECD) Anti-Corruption Network for Eastern Europe and Central Asia (ACN), which incorporated the 21st Istanbul Anti-Corruption Action Plan Monitoring Meeting and the 26th ACN Steering Group Meeting. The 21st Istanbul Anti-Corruption Action Plan Monitoring Meeting held discussions with a view to adopting the Istanbul Anti-Corruption Action Plan (IAP) 5th Round Pilot Monitoring Reports. The Steering Group Meeting focused on preparations for the launch of the full 5th Round in 2022 using an indicator-based methodology.

Integrity-related tools

On 9 December 2021, the WCO published the updated version of the Integrity Development Guide (IDG) after its adoption by the WCO Council in June 2021. Following on from the initial version of the IDG, the 2021 version underpins the WCO Revised Arusha Declaration (RAD) with respect to promoting integrity and good governance in Customs. It offers a unique opportunity for WCO Member Customs administrations to carry out a step-by-step integrity assessment, following a comprehensive integrity development process.

The latest version also promotes the need for Customs to establish and maintain good relationships with state anti-corruption authorities and emphasizes the importance of fostering Customs-to-Customs cooperation, using media and social networks, and enhancing gender equality and diversity as vital elements for strengthening integrity in Customs. It is important to highlight that the updated version of the IDG was produced through collective efforts by Customs officers during virtual meetings of a working group set up for that purpose.

A-CIP Programme

The WCO Anti-Corruption and Integrity Promotion (A-CIP) Programme for Customs aims at improving the business and law enforcement environment for cross-border trade in selected WCO Member countries by making changes to the operational and administrative context that restricts corrupt behaviour and promotes good governance in Customs operations and administration. These changes are guided by and in line with the 10 key factors of the WCO Revised Arusha Declaration concerning good governance and integrity in Customs.
The WCO A-CIP Programme for Customs is funded by Norway (through the Norwegian Agency for Development Cooperation, Norad) and Canada (through Global Affairs Canada, GAC). The Programme was initially launched with funding from Norway in January 2019 in 11 partner administrations: Afghanistan, Ethiopia, Ghana, Lebanon, Liberia, Mali, Mozambique, Nepal, Sierra Leone, Tanzania and Tunisia. In 2020 Norway expanded funding to include six additional administrations: Burkina Faso, Côte d’Ivoire, Jordan, Malawi, Niger and Palestine. Earlier this year, the addition of funding from Canada allowed the Programme to expand to the Americas and Caribbean region, with eight more partner administrations joining: Antigua-and-Barbuda, Ecuador, El Salvador, Guatemala, Guyana, Honduras, Jamaica and Mexico.

Since June 2021, the A-CIP Programme has been conducting technical assistance and capacity building activities with the Customs administrations of Mozambique, Malawi, Mali, Sierra Leone, Jordan, Tunisia and Burkina Faso. Those activities responded to identified needs in the areas of stakeholder engagement, internal control, and morale and organizational culture.

A-CIP support to the **Internal Control** function aims at building common understanding and vocabulary for internal controls based on the WCO Revised Arusha Declaration Audit and Investigation Key factor, drawing from the WCO Integrity Development Guide and Member experiences, including the compilation of internal control practices. Customs and Revenue officials holding key positions in areas such as Internal Affairs, Internal Audit, Information Technology, Modernization, Investigations, Corporate Affairs, Policy Planning, Human Resources and Enterprise Risk Management are part of those activities. Integrity-related best practices are discussed such as the use of integrity-based scenarios and case studies to help develop ethical decision-making amongst new recruits and serving officers. The work highlights the importance of developing an internal control strategy based on preventive vigilance, or the prevention of inappropriate behaviour, the training of agents and robust response and investigation processes. Also emphasized is the importance of strong collaboration between all areas that have a stake, impact or influence on the promotion of integrity within an organization. For example, internal affairs and human resources working hand-in-hand at the recruitment and training phases.

A-CIP support to **morale and organizational culture** revolves around the creation of a Next Generation Network (NGN) in selected partner administrations. The NGN will be a catalyst for transformation and innovation to build a sustainable culture of integrity within the organization. It brings together young and experienced employees involved in the development of the next leaders and decision makers. Members of the NGN come from all parts of the organization. They work in the capital or other regions, have new ideas to bring to the organization and are looking for professional development opportunities.

A-CIP support to a productive **relationship with the private sector** consists in training materials, assignments and sharing of experiences that promote a better appreciation of collective action on integrity matters. The purpose was to allow the participants to (re)assess their relationships with key stakeholders, to consider avenues on how to engage successfully with the private sector in relation with the Customs Integrity Perception Survey (CIPS) results and to identify ways to actively involve their business community in the collective fight against corruption. The idea behind this activity is that a constructive and productive relationship is paramount to create a favourable and compliant business environment as well as to implement common solutions to combat corruption and
promote integrity.

The A-CIP Programme relies on the support provided by other WCO Members. Specifically, the Customs Administrations of Brazil, Canada, the United States and Mauritius have been greatly involved in the delivery of those TACB activities. Experts from WCO membership contribute to the elaboration of robust curriculums to better support A-CIP beneficiaries in diverse areas of anti-corruption and integrity promotion.

Work in the Americas and Caribbean region continued with remotely facilitated integrity assessments in the eight new countries that joined earlier this year. In addition, A-CIP Programme Experts supported a sub-regional workshop on ethics, transparency and integrity, hosted by Guatemala’s Tax and Customs Service (Servicio de Aduana Tributaria, SAT) in its capacity as the current WCO Vice-Chair for the region. Experts provided insights into WCO tools and instruments related to the fight against corruption. Another follow-up event will be organized later this year, in celebration of International Anti-Corruption Day (observed annually on 9 December).

A-CIP Customs Integrity Perception Survey (CIPS)

Another key component of the A-CIP Programme is the Customs Integrity Perception Survey (CIPS). CIPS is a key instrument of the A-CIP Programme and allows participating administrations to gain insights into the perceived success rates of their administration in promoting integrity and combating corruption. The methodology, questionnaires, and lessons learned from the piloting of CIPS under the A-CIP Programme have been compiled into Guidelines, and are thus available for all WCO Members to use. Three administrations outside of the A-CIP Programme have already made use of the guidelines and implemented CIPS this year. In addition, possibilities are being explored to review the anonymized aggregate data collected from CIPS for patterns and trends that might be of interest to WCO Members.

Since early 2020, the consecutive iterations of the CIPS in A-CIP partner administrations has gathered over 600,000 data points from almost 10,000 respondents. The A-CIP Programme provided partner administrations with comprehensive summary analysis reports, including plans for the next steps such as mechanisms to engage stakeholders, especially the private sector. Currently, the CIPS is taking place in A-CIP Canada-funded administrations in the Americas and Caribbean region, and is expected to reach over 5,000 new respondents.

A-CIP e-learning on CLiKC!

In October 2021, the A-CIP Programme launched an Integrity Learning Event with five of its francophone partner administrations. Completed entirely on the WCO CLiKC! platform, the Integrity Learning Event is built around self-directed activities linked to the WCO Integrity e-learning module. Designed for collaborative reflection to encourage critical thinking and interaction between participants and the A-CIP team that moderates and leads the event, the Integrity Learning Event aims to equip participants from partner administrations with practical knowledge that can then support their administrations in identifying courses of action and inspire integrity-related best practices. This initiative will be replicated in English and Spanish at a later date, to benefit all WCO A-CIP partner administrations.

To date, more than 2,200 individuals have completed the new WCO integrity e-learning module on the CLiKC! platform, created under the A-CIP Programme with funding from Norad earlier this year. The module is available in English, French, Spanish, Russian and Portuguese and aims to sensitize learners to the importance of Integrity in the Customs environment and the use of the WCO’s integrity development tools and instruments, including the WCO Revised Arusha Declaration as a key instrument in promoting integrity within Customs administrations. The overwhelming majority (over 90%) of individuals who have completed the course so far have reported the benefit obtained from the course was “high” or “very high”.

A-CIP Customs Integrity Perception Survey (CIPS)
The Integrity Project Team

Oluimo Da Silva
Project Manager

Maria Chyornaya
Administrative Assistant

Get in touch:
Capacity.Building@wcoomd.org

Editorial note
The Integrity Project Newsletter is distributed free of charge in English and French and is available on the WCO website. The WCO Integrity Project Team wishes to express its sincere thanks to all contributors. Please note that the opinions expressed in this Newsletter are the Team’s own and do not necessarily reflect the official views of the Organization. The WCO Secretariat reserves the right to publish, not to publish or edit articles to ensure they conform to the Newsletter’s editorial policy. Contributions are welcome in English and French.

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