Corruption impedes growth and development efforts. It is detrimental to good governance and social welfare initiatives around the globe. The WCO Secretariat and its Members are aware that corruption in Customs jeopardizes the work of Customs and has a spillover effect into other crucial areas, including the economy, health, security and overall sustainable development.

Against this background, there is no doubt that integrity must be promoted continually and holistically at the national and international levels, based on solid mutual cooperation between the different actors directly and indirectly responsible for promoting it. In the 21st Century, it is essential that every Customs administration adopt a well-articulated policy, strategy, standards, instruments and other means to support its efforts in strengthening integrity, including combating corruption.

In view of the above, every Customs administration should have an anti-corruption programme. We believe that a successful anti-corruption programme should be designed and implemented in an inclusive manner, with the participation of Customs employees across the entire organization, within a broader framework of good governance, and should be monitored and evaluated to allow the implementation of corrective actions. As corruption is a complex phenomenon, an anti-corruption programme should be complemented by other Customs initiatives aimed at improving the role of Customs. Countries seeking a functional, efficient and effective Customs service should, therefore, regard integrity management as a top priority in their Customs reform and modernization agenda.

To support the work of Customs in promoting and managing integrity, the WCO Integrity Newsletter has been used as a vehicle for Customs administrations to share success stories and national experiences and practices in the field of integrity. Among other things, it enables WCO Members to learn from each other through collective efforts based on past experience, ongoing work and future plans, with the aim of ensuring that Customs administrations actively address any potential integrity challenges.

At the same time, it is necessary to evaluate, on an ongoing basis, the effectiveness of the measures taken. The exchange of different countries’ experiences is integral to improving integrity instruments. Accordingly, information needs to be gathered on a continuous, timely and reliable basis.

In this Newsletter, the WCO presents the experiences of a number of its Members, with the hope that these will have a genuine impact on the efforts undertaken or envisaged by Customs administrations in other countries to address integrity challenges.
Implementation of the international experience of integrity measures in Armenia

Customs administrations around the world play a key role in facilitating trade, collecting revenue and ensuring national security. In this context, integrity is a prerequisite for the proper implementation of Customs administration, as corruption can distort trade and investment opportunities and undermine public trust in government bodies, leading to an erosion of citizens’ interests.

The World Customs Organization (WCO) has long played an active role in addressing corruption in the Customs sector on the basis of the Arusha Declaration concerning Integrity in Customs, adopted in 1993 and revised in 2003.

Among the measures aimed at promoting integrity in the Republic of Armenia (RA), on 31 January 2022, the Chairman of the State Revenue Committee of the Republic of Armenia adopted an Order “On Approving the Rules of Conduct (Ethics) of the Customs Officer”, which aims to ensure the proper behaviour of Customs officers and the consistent development of standards of behaviour, improve the quality of the Customs service, increase public confidence in the Customs service to avoid conflicts of public and private interests, as well as help strengthen awareness of and intolerance for corruption.

From 7 to 11 October 2019, approximately 30 Customs officers participated in a five-day workshop on integrity held in the capital, Yerevan, at the Training Centre of the State Revenue Committee of RA, in cooperation with the WCO. The workshop aimed to discuss the main provisions on good governance and integrity in the revised Arusha Declaration. The WCO experts presented examples of the best international experience in integrity, the tools developed and used by the WCO in this field, and the strategy applied to fight corruption. The Customs officers of RA, in turn, presented the rules of ethics established for RA Customs officers, which had been revised in 2022. Through interactive discussions, comparisons were made between the principles and standards established for RA Customs officers and those adopted by the WCO, as a result of which a number of recommendations were presented to the Customs service of the State Revenue Committee of RA for improvements in this area. These recommendations are consultative in nature and are being applied within the framework of defining the rules related to the integrity of Customs officers and the development, adoption and enforcement of legal acts in that context.

The State Revenue Committee of RA also participated in the WCO European Sub-Regional Virtual Workshop on Integrity in the Customs Sector from 6 to 8 June 2021, the purpose of which was to exchange experience and identify existing challenges relating to measures to increase the transparency and predictability of control operations carried out by Customs authorities. The speaker of the State Revenue Committee gave a presentation on the experience of the RA Customs Service in integrity, and the strategy used by the State Revenue Committee in this field, including existing tools and established legal regulations.

At the same time, as a result of the amendments made to the Law of the Republic of Armenia “On Customs Service”, new conditions were defined for occupying a position in the Customs service, and the resulting legal acts were adopted in the form of orders of the Chairman of the State Revenue Committee of the Republic of Armenia; steps were then taken towards their implementation.
Using artificial intelligence to improve governance in Cameroon’s Customs practices: the COSMOS app experiment

By Fongod Edwin Nuvaga, Director General of Cameroon Customs

Cameroon Customs uses data produced by its information system to measure its staff performance as well as the performance of its partners in the private sector. The objective of the initiative established in 2008 was to put an end to the information asymmetry prevailing among the various stakeholders at the border, namely the top management within Customs and operational services on the one hand, and the Customs authorities and the private sector on the other. Accordingly, the performance indicators drawn up on the basis of data emanating from the Customs information system were the primary resource used by Cameroon Customs. Among the principal lessons learned from that approach is the identification of a direct link between poor administrative practice and a lack of results. Furthermore, enhanced integrity automatically leads to reduced clearance delays and increased revenue.

In this regard, and in the light of the results obtained, Cameroon developed the application (app) known as COSMOS (Cameroon Customs Monitoring System). The app allows Customs officers on the ground and users to access the database using their smartphones to determine instantly whether a vehicle has been imported into the territory through the proper channels. The objective is to reduce the risks of corruption by allowing both the public and Customs to share real information on imports which may or may not be fraudulent. Such information sharing allows the Customs service to impose appropriate sanctions in a completely transparent manner. In 2022, the second year of implementation of this practice, the results obtained from COSMOS were significant.

I- Background information and problems

The introduction of COSMOS was influenced by a crisis of confidence between Customs and its users. The Customs Code requires keepers of vehicles in circulation in the territory to present physical documentation upon request by Customs officers during roadside checks as proof of clearance. By law, these documents must be kept for the three-year regulatory period. As a rule, however, they are deposited with the relevant department within the Ministry of Transport when the vehicle is registered. Alternatively are poorly looked after or often misplaced by the vehicle owners. The requirement to carry these documents was a frequent source of tension between Customs services and their users.
At the same time, some ill-intentioned Customs officers were able to take advantage of the absence of the required documentation to coerce users of the Customs service to pay them bribes which, in the long run, impacted negatively the image promoted by Customs.

It should be noted that dishonest importers deliberately fuel the vehicle smuggling trade in the full knowledge that the absence of required documentation is insufficient grounds for establishing the illegality of the importation. At most, it merely creates doubt surrounding the importation concerned. Corrupt importers can use this to their advantage and make deals with unscrupulous Customs officers or involve them in various trafficking operations.

That said, there are upstanding citizens who, without their knowledge, have purchased vehicles imported on a fraudulent basis. These suffer the brunt of the Customs checks and ensuing penalties. To overcome this predicament, some may offer bribes to dishonest Customs officers or agree to become involved with corrupt practices.

In addition to this wealth of possibilities for committing Customs fraud, there was a marked downward trend in the number of Customs-cleared vehicles and their associated revenue, despite of the frequent roadside checks by Customs across the national territory.

Therefore, a joint team of Customs and IT professionals applied the principles of artificial intelligence to developing the COSMOS computer program. This app allows individuals to consult the Directorate General of Customs database via their smartphone to obtain comprehensive information on the Customs status of a vehicle through its chassis number. The public can also access this app using a dedicated portal, allowing all citizens to obtain information on the Customs status of their own vehicle or any vehicle offered for sale. In these circumstances, either the chassis number has been entered into the information system, thereby confirming the registered legal ownership of the vehicle in the territory, or the chassis number does not exist, thus suggesting that the vehicle in question has been smuggled. In the latter situation, Customs exercises its right to seize the vehicle and impose penalties.

Using the COSMOS application, a number of imperfections in Customs practices could be ironed out, positively impacting Cameroon Customs’ performance, as demonstrated in the results below.

II- Initial results obtained

- Positive impact on Customs revenue

Revenue collected on vehicle imports increased in 2020 to some USD 108 million. In 2021, following the launch of COSMOS, proceeds from this revenue item amounted to some USD 209 million. For the first three quarters of 2022, this item had already recorded an approximate revenue of USD 156 million, outstripping the results for 2020. These highly positive figures are attributable to the fact that many owners of vehicles fraudulently imported into Cameroon avoided the seizure of their vehicles by voluntarily paying the outstanding duties and taxes to regularize their situation. In an accompanying measure, the Minister of Finance issued an official statement to request that all persons in unlawful possession of vehicles take the necessary measures to regularize their ownership by 31 December 2021 without being subject to a penalty.
- **Rise in the number of cleared vehicles**

As indicated in the diagram below, the number of vehicles with Customs clearance rose significantly from April 2021 onwards, when the COSMOS application was launched.

![TREND IN VEHICLE NUMBERS - 2021](image)

*Horizontal axis: January, February, March, April, May, June, July, August, September, October, November, December*

- **Enhanced image of Customs**

Beyond the added value that COSMOS provides in terms of the performance of Customs services, the advantages of the COSMOS app include the enhancement of the Customs authority's image with its users and partners. One example worth mentioning is that of car dealers who welcomed the initiative which increased vehicle sales, particularly of high-powered vehicles that were formerly smuggled into the country.

It is important to mention that other public sector administrations can already feel the “COSMOS effect”. Accordingly, the Minister for Transport has instructed his staff not to issue transport documents (vehicle registration documentation) without first checking on COSMOS that the vehicle has been duly cleared. Furthermore, Cameroon’s regular police force and the National Gendarmerie law enforcement service have been using this app in their respective checks.

Cameroon Customs is seeking to consolidate and further roll out this efficient practice for combating vehicle smuggling. For a number of weeks, the COSMOS application has been operational in combating fraud involving goods in transit. The principle adopted is the same as that applying to the verification of a vehicle’s Customs status. Citing the container number and using a smartphone, it is possible to access the Cameroon’s Directorate General of Customs database to obtain all information concerning the shipment and Customs status of the relevant goods.
Integrity-based operation in Hungary as a means of developing intolerance to corruption

The management of corruption and the exploration and analysis of its manifestations within some societies is one of the most important tasks of public administration, since corruption can undermine trust in the operation of public institutions - and thereby undermine trust in the current government. Corruption not only distorts market competition, but also increases public expenditure and decreases state revenue, basically endangering the democratic functioning of society. The phenomenon of corruption is therefore closely related to the issue of trust. So, when talking about the importance of curbing corruption, this also covers maintaining and strengthening public trust.

One of the most effective means of preventing corruption is a system based on integrity. The need for integrity-based behaviour has existed throughout the ages, in all societies, and at all levels. However, with the "development" of corruption phenomena, which have also been present throughout history, the need for integrity-based regulation has become increasingly urgent. Since the beginning of the new millennium, individual countries and international organizations have increasingly responded to this need with joint regulations, sharing of experiences, and developing new methods.

At the organizational level of the National Tax and Customs Administration (hereinafter: NTCA), in practice, integrity-based operation primarily means risk management. During the analysis of previous, primarily domestic, cases, the Security Department under the Central Management of the NTCA (hereinafter: SD) identifies areas with a high risk of corruption, one of which, by its very nature, is Customs. Through an analysis of past cases, an accurate picture emerges of current corruption “trends”, and feedback on the current situation can be sent to legislators to curb corruption.

Corruption trends do not exist in isolation within a single country, but influence each other in the international arena. Therefore, in addition to processing domestic cases, the NTCA SD also monitors international trends and, on the basis of these, develops proposals for the future and methods worth introducing. When we examine international practices, it can be concluded that, whereas in the past individual countries used tools that enforced compliance by means of rules to curb corruption (including primarily monitoring personnel through physical means, consolidating other control mechanisms, and applying appropriate labour law or criminal law sanctions), with the spread of an integrity-based approach as a basic principle, more and more emphasis is now placed on not only analysing events that have already happened, but also reducing or eliminating risks before they occur. This preventive approach prevails today in Hungarian Customs as well.

Based on international experience, the root of preventive risk management is the individual. People with different ethical backgrounds, knowledge, adaptability, loyalty, etc., join the organization’s staff. In terms of corruption prevention, the preliminary screening of people joining the staff is not in itself a guarantee of integrity-
based behaviour and thinking.

At the individual level, the basic tool of integrity-based operation is the development of staff integrity, which means training staff members, the expectation of mindful action and thinking, and the continuous communication of this. Those working in the public service, i.e. in the field of Customs, have sworn to serve the public good, and must perform their duties with the public interest in mind. An understanding of the organization's code of ethics and a strengthening of the willingness to apply this from within at the level of the individual can also be achieved inside the NTCA through well-structured, systematic training events and the distribution of educational materials. The practical development of training and educational materials - focused on specific aspects of Customs - is currently being carried out by the NTCA SD, involving several specialist areas and taking into account international tools that have proven to be effective.

On the basis of the experience of the work shaping the integrity-based approach so far, it has become clear that, from a risk management point of view, tools that support and encourage ethical thinking and behaviour through training and knowledge dissemination and positive motivation can be used to different degrees, but none of them achieves their goal as an independent tool.

The public authority nature of the tasks performed by staff makes it essential to examine the risks occurring at the individual level separately. In this context, the NTCA SD maps and evaluates the various jobs and organizes specialized sensitization lectures and training courses based on the risk factors typical of those employed in Customs professions that are highly affected by corruption risks. Experience shows that, in addition to shaping the integrity approach of staff in the Customs field, this approach has proved to be extremely effective in explaining ethical expectations, standards and rules, and facilitating the discussion of corruption cases, where the participants, together with the presenters, find solutions to previous corruption situations, as well as focusing on the consequences of incorrectly handled cases.

Given that, by its very nature, the Customs field is one of the areas of work with the greatest risk of corruption, the introduction of a reliability test as a legal requirement proved to be justified. Reliability tests involve re-enacting real-life situations, and are carried out on a random basis to check whether the person under review is fulfilling their official duties as prescribed by law and is performing those duties legally and without influence.

Another important area of staff risk screening is the regulation of conflicts of interest and the obligation to declare assets, which are first examined before an individual joins the staff pool, after which the individual's obligation to report continues. In this round, the authenticity of the documents provided by the staff members is checked, and the legality of data management is subject to continuous monitoring.

As can be seen, the Hungarian system tries to minimize the risks associated with individuals through a number of means, but based on its experience so far, the goal in the near future is to assess those jobs where it would be expedient to screen applicants before they enter the workforce, within the framework of national security checks. In those posts that are exposed to an increased risk of corruption, random screening of those already serving in the staff would also help reduce the risk inherent in individuals.

In addition to the above, NTCA SD is preparing several new proposals for the future in order to reduce corruption risks and promote integrity-based operation which primarily aims to develop a pool of reliable and committed staff members. Some of these proposals are already in the initial implementation phase. In this regard, the Hungarian approach considers it important to shed light on the fact that an integrity-based organization does not merely serve the interests of the organization itself but also represents a two-way interest. An integrity-based system has a positive effect on the personal life path and appreciation of the individuals working within the organization, as well as on the organization as a whole.
Promoting good governance in Maldives and combating corruption through organizational reform

Maldives Customs Service (MCS) is mandated with the core functions of trade facilitation, revenue collection, community protection and national security. Given the strategic nature of its obligations, it is of utmost importance for MCS to adopt a transparent management framework in which the highest degree of integrity is practised by its personnel. The very nature of this work also makes the work environment susceptible to corruption and similar unethical practices if adequate controls are not in place. Consequently, lack of integrity in the Customs environment can create significant damage to trade, undermine public confidence and ultimately jeopardize the well-being of all citizens.

Since his appointment as the Commissioner General of Customs in June 2020, one of the top priorities of Abdulla Shareef has been to promote integrity, in alignment with one of the key pledges of the current government: “Zero tolerance for corruption”. Strong emphasis has been placed on ways to minimize corruption, and several efforts have been undertaken to ensure that MCS has a strong mechanism in place to fight against corruption.

Focusing on this perspective, and using the “WCO Revised Arusha Declaration” and the “Revised Kyoto Convention (RKC)” as the two guiding tools, a new department by the name “Integrity and Professional Standards Section (IPSS)” was established on 1 September 2020. This Section is mandated to foster professional ethics and integrity among staff by instilling organizational values, as well as to identify instances of wrongdoing and to take prompt and proportionate action to rectify them in a timely manner. The ultimate goal is to win and sustain public confidence in MCS and the services it offers for its stakeholders.

In order to strengthen and strategize the organizational efforts to achieve this goal, the “Integrity Action Plan 2021-2023 (IAP)” was formulated and launched, taking guidance from the “WCO Integrity Development Guide (IDG)”. This Action Plan was methodologically developed to comprehensively address the integrity risks attached to all functions performed across MCS. The IAP was drawn up based on the 10 key factors mentioned in IDG version 3.0 and also in alignment with MCS’s Strategic Action Plan for 2020-2024.

Since the establishment of the IPSS, a total of 35 cases have been registered and investigated over the past three years. More than 70% of cases have been completed, and the necessary actions regarding misconduct have been taken against the staff involved. In addition to this, criminal offences identified in the process of investigating these administrative cases have been forwarded to the relevant federal and independent investigative authorities, such as the Maldives Police Service (MPS) and the Anti-Corruption Commis-
sion (ACC) for further investigation. As such, a total of five cases have been referred to ACC to date. Furthermore, the recommendations made in each case are shared with the relevant sections, and follow-up is carried out on a regular basis to ensure their implementation.

In order to achieve the mandated task of promoting integrity, a series of awareness-raising sessions were conducted for internal and external stakeholders such as brokers, staff and other organizations. Customized training courses have also been conducted for the officials of both the ACC and the National Integrity Commission (NIC), in order to increase their awareness of Customs processes and procedures and also to assist in increasing the transparency of MCS operations.

Efforts have also been made to promote good governance and transparency. In this regard, MCS has revised the existing General Regulation and Employees Regulation to effectively combat the fight against corruption and increase transparency in its processes. Under the changes made, employees now have the opportunity to plead their case and hire a lawyer to represent them during the investigation process. Additionally, the functions of the Internal Audit Section have also been enhanced to increase its role, independence and transparency.

At present, the IPSS is in the last stage of finalizing the processes and guidelines on the investigation procedure to enhance its transparency. The Commissioner General of Customs, Abdulla Shareef, firmly believes that with the successful implementation of the IAP, MCS will become a benchmark for other organizations in their efforts to prevent and combat corruption.

Team MCS will remain committed with steadfast motivation and determination to produce impactful results in the fight against corruption through tangible outcomes, promotion of integrity and enhanced public perception.

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<td>2022</td>
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*Table summarizing the number of cases registered and investigated from 2020 to 2022*
Projects and activities contributing to the enhancement of integrity and fighting corruption in Qatar

Work values

The organizational culture of the General Authority of Customs was formed to institutionalize the dimensions of integrity in the work environment by developing a set of work values to enhance the loyalty and belonging of Customs employees. These values are:

- Love of the homeland: belonging, giving and sacrifice.
- Employee: the first focus of attention is Customs and the real development pillar.
- Customer: customer satisfaction is one of the most important priorities. The General Authority of Customs believes that the customer has basic needs that the General Authority of Customs seeks to achieve, which are as follows:
  - Honesty
  - Protection
  - Transparency and clarity
  - Speed and accuracy of achievement
  - Understanding and respect
  - Integrity: integrity and impartiality when it comes to making a judgment.
  - Professionalism: dealing professionally in accordance with the rules and regulations without the influence of personal bias and following the best applicable practices to ensure efficiency and effectiveness.

- Teamwork: working together to achieve a common vision.
- Focus on results: the end results are the focus of the work of the General Authority of Customs, and it strives to achieve the best possible results at the individual and organizational levels.

Code of Conduct (guide to integrity, ethics and duties of Customs officials)

The General Authority of Customs has developed a Code of Conduct that defines standards of ethical behaviour for Customs officials to prevent unethical behaviour and promote compliance with ethical standards within the Customs work environment. The Code of Conduct was developed in response to the Arusha Declaration in 2013 and updated in 2021 to include a guide to the integrity, ethics and duties of a Customs officer.

The Code of Conduct defines the integrity, ethics and duties of Customs officials and identifies conflicts of interest and the need for disclosure if they occur. The Code of Conduct enhances the responsibility of employees by setting standards of integrity and ethical behaviour for employees to prevent unethical behaviour and promote compliance with ethical standards within the work environment. The Code of Conduct in Customs represents a balanced, ethical system
whose goal is to evaluate employees’ behaviour rather than to punish them.

**Strategic planning**

Transparency has been clearly identified as a forward-looking objective in the Customs strategic plans: “Excellence, innovation, and transparency in the service of the national economy”.

Customs’ adoption of the cooperative, or participatory, approach to strategic planning:
- The participatory approach enhances transparency by disclosing what Customs intends to do, disclosing its objectives, projects and achievements, and enabling stakeholders to monitor and evaluate achievements;
- The participatory approach makes Customs more responsible for achieving the objectives agreed upon by stakeholders, by directing penalties or rewards accordingly;
- The participatory approach enables understanding of the actual preferences, demands and needs of stakeholders, and thus the alignment of Customs demands and objectives so that programmes are designed to meet them, thereby contributing to better planning and the achievement of more realistic goals.

**Legal framework**

- The availability of legislation, such as the Law to Ensure the Right of Access to Information, enables stakeholders to access information and obliges Customs to operate with greater transparency.
- Legislation is also in place to enable stakeholders to hold Customs accountable for its actions in the face of objections in the courts against decisions taken by Customs.
- Qatar also has regulations that contribute to enhancing integrity among Customs officials, as they involve a set of severe disciplinary penalties such as warnings, salary deductions, denial of promotion, demotion, criminal penalties, and dismissal from office.
  - The regulations also include a variety of financial and moral incentives such as financial and moral awards, scholarships, housing funds, letters of appreciation, employee promotion, and participation in local and international training courses and workshops.

**Public participation**

Public participation refers to the involvement of citizens and companies in the decision-making process. Customs has sought to involve citizens and business actors in the decision-making process by developing a variety of communication channels such as meetings, seminars, forums, surveys, and field visits by senior management.

This participatory approach is seen as a means of enhancing transparency and integrity in Customs by revealing the truth about the Customs achievements of citizens, justifying purported mistakes to them and revealing future projects and plans, enabling the public to assess how Customs treat their customers and responding to their preferences, and makes Customs responsible for its performance. This approach also acts as an external control tool that enhances the responsibility of the senior managers who are the managers of Customs outlets.

**Capacity building**

The Customs and Regional Training Centre has sought to consolidate the values of integrity, accountability and transparency among officers by holding several workshops to educate employees about the meaning and importance of these values that enhance the responsibility of employees and make them more committed and disciplined through:
- New employee orientation programmes,
- Awareness-raising and refresher programmes for older employees,
Training employees on sound work procedures by adopting work manuals for all procedures in force in Customs.

Risk management

Risk management is one of the elements of success that enhances transparency and integrity in Customs procedures. Risk management mitigates biased and arbitrary decisions by officers about inspections. It has been found that there are clearly and systematically applicable standards that determine whether or not a shipment requires inspection.

Single window (Nadeeb system)

The single window enhances transparency by enabling customers to have access to more comprehensive information about their transactions. The single window helps define the responsibilities of all parties involved in processing Customs transactions. All actions, decisions etc., taken by each authority concerned are clearer, traceable, and open to scrutiny. Thus, each authority can be held responsible for its performance.

The single window also enhances the ability of Customs to comply with the regulations of other government departments by restricting all legal requirements to one window. The single window works to reduce direct contact between employees and customers, and requires laws and rules to be implemented in an electronic manner, which leads to greater compliance, and reduces powers of discretion in the administration, hence corruption.

Information exchange projects

The General Authority of Customs contributes to information exchange projects that:
1. Enhance transparency by improving data quality;
2. Provide necessary performance information both to government departments and companies in a timely manner;
3. Eliminate human interference in Customs procedures.

Information technology (IT) infrastructure

The development of IT infrastructure using advanced information and communication technology (ICT) applications allows for greater transparency, such as:
- Websites
- Text messages
- E-mails
- Mobile applications
- Social media
- Operations workflow system (Tarasul)
- Online enquiry services.
Human resources

✓ The Department of Human Resources conducts specialist lectures as part of the annual training plan as well as the plan of lectures for the foundation course for new employees of the Authority. The foundation course includes an explanation of rights, duties, integrity and the fight against corruption, as regulated by the articles and texts of the Human Resources law as well as the internal regulations and systems of the General Authority of Customs, clarifying the rules, procedures, and prohibited actions that are binding on all employees of the Authority. It also clarifies the penalties incurred by breaching these rules.

✓ The Department of Human Resources, in cooperation with the relevant departments in the General Authority of Customs, checks the names and personal details of candidates before they obtain work contracts with the General Authority of Customs, to ensure that there is no conflict of interests and thus enhance integrity.

✓ Through its specialists, the Department of Human Resources has also participated in a strategic project (institutional governance) to implement a transparency path within the different strands that make up the governance project, in addition to the accountability and participation paths and other elements of governance.

✓ In addition, in cooperation with the related authorities in Qatar, the Department of Human Resources conducts security checks on new candidates applying to fill Customs positions, to ensure their eligibility to work in the Customs sector and the absence of any shortcomings undermining the validity of Customs work, in order to achieve integrity, and to control and combat corruption.

Anti-smuggling and Customs security

An electronic tool for the Department of Anti-Smuggling and Customs Security has been developed under the name “Reverse Inspection”. It enhances the values of Customs integrity, control and compliance by evaluating and following-up Customs work and verifying the validity of the Customs procedures carried out by the Customs officer at the Customs port. The tool re-inspects the Customs data to ensure that regular Customs procedures have been completed. Customs data is picked out by the Anti-Smuggling and Customs Security Department, either selectively or randomly. The reverse inspection tool has achieved positive results and proven effective in controlling smuggling offences, as well as helping direct support to the areas required for the Customs port to improve performance, address gaps and tackle risks, in addition to supporting procedures for investigating smuggling inside Customs ports.

A community campaign has been launched to combat Customs smuggling, dubbed KAFIH, an Arabic word meaning “Fight Against Crime”. This campaign enhances the values of Customs integrity by raising the confidence of society and the private sector in Customs work and educating them about the types of Customs smuggling crimes, their serious impacts, and the complications for society and the national economy. This has raised the level of compliance with Customs legislation and regulations, in addition to creating a cooperative relationship between Customs and all sectors of society through reporting on irregularities or crimes involving fraud and Customs corruption, which will reflect positively on integrity policies and combat Customs crime and other related crimes. The community campaign has been allocated a hotline (16500) and an e-mail address (KAFIH@customs.gov.qa) to receive reports and information about Customs smuggling crimes. News and information are received by a specialized team from the Anti-Smuggling and Customs Security Department which carries out investigations, processes the intelligence and takes the necessary measures to verify the reports in strict confidence.
Whistle-blower protection and protected reporting mechanism in Rwanda

Who is a whistle-blower?

A whistle-blower is a former or existing employee of an organization who raises their voice against unethical activities being carried out within that organization. Such misconduct may take the form of fraud, corruption or violation of company rules and policies, all of which threaten to the public interest. The whistle-blowing is carried out to safeguard the interests of society and the general public for whom the organization is functioning.

In the context of Rwanda Revenue Authority (RRA), a whistle-blower is any person or party who conveys or is proven to be about to convey a concern, allegation or any information indicating that tax fraud or evasion, tax-related corruption or any other misconduct is occurring, about to occur or has occurred in RRA.

This may be at its operational branches or any other designated place such as ports of entry/exit or Customs-controlled areas, taxpayer business areas or any other place where a commission or omission related to tax fraud or evasion may be carried out or planned. This should be interpreted to extend to acts which occur outside Rwanda but are planned for the purposes of perpetrating tax evasion or another form of corruption in Rwanda contrary to the fiscal laws of Rwanda.

Such persons or parties, without limitation, include RRA staff, taxpayers, members of the public or any other person (an attaché, a scheduled worker, an independent consultant contracted by RRA, clearing agents, contractors and suppliers of services to RRA) who has useful and relevant information relating to tax fraud and evasion, corruption or any misconduct against RRA.

What is a whistle-blower reward?

In order to enhance existing fraud prevention and detection and discourage unethical behaviour among RRA staff, RRA provides whistle-blower rewards, worth 10% of the penalties incurred in relation to the tax evaded, as provided for under the tax procedure law, and informer motivation rewards managed by the Integrity Management Division. The whistle-blower rewards motivate whistle-blowers to report suspected fraud and other RRA staff malpractices.

Why a whistle-blower system?

- A whistle-blower system is an effective information-gathering system that discourages unethical behaviour.
- It increases the chances of detection, which discourages employees from engaging in fraudulent activities.
• It helps RRA encourage the use of whistle-blowing as a critical fraud prevention and detection tool.
• It enhances existing fraud prevention, detection and investigation tools.
• It was provided for in the whistle-blower policy as one method to motivate whistle-blowers.

What should be reported?

• Reports of tax fraud or evasion by any RRA staff.
• Reports on the contravention of any law administered by RRA, such as the Customs & Excise Act, Income Tax Act and Value Added Tax Act.
• Reports of corruption by RRA staff members, including, but not limited to, the offering, giving, receiving, or soliciting, directly or indirectly, of anything of value with a view to influencing improperly the actions of another party.
• Any other information that may be relevant and/or material to prove tax evasion, corruption or any misconduct against any RRA staff, whether directly or indirectly.

Other sources of information include internal audit reports, taxpayer complaints, and intelligence reports from the Compliance Unit under the Commissioner General (CG)’s office and the Revenue Investigation and Enforcement Department (RIED). Examples of good sources of intelligence include informants, personnel files, asset declaration and general observation. The Integrity Management Division can gather information and analyze it to obtain intelligence that helps RRA management make sound decisions.

Whistle-blower management in RRA

Suppressing and stamping out corruption in RRA is a collective action. The most reliable and tangible information is that obtained from free agents who do not aspire to receive rewards. Internal whistle-blowers should generally be more reliable sources than external sources who do not usually understand taxation and the finer details of what is involved in tax evasion and other malpractices. When it comes to staff malpractice, external sources are vital.

Recruitment of whistle-blowers

Staff in the Internal Audit, Integrity and Revenue Investigation and Enforcement departments recruit whistle-blowers from different targeted areas of operation, such as border posts, different RRA work stations, etc. Whistle-blowers are given a unique code-name, and the integrity management division maintains a whistle-blower database. This database is regularly updated, and whistle-blowers are recruited on the basis of their integrity after first being vetted.

Safeguards and protections

In accordance with whistle-blower law and RRA whistle-blower policy, whistle-blower protection is guaranteed as follows:

✓ No employee or any other person who discloses information shall be sued in civil and criminal cases or under the RRA Code of Conduct on the grounds of whistle-blowing when the information is provided in good faith, that is, if that person reasonably believes that the disclosure of suspected or actual wrongdoing is substantially true.
✓ Retaliation, victimization, harassment or bullying against anyone who discloses information related to wrongdoing is strictly prohibited. Any RRA official who takes action against an employee because that person has disclosed information in connection with offences and wrongdoing shall be punished in accordance with the provisions of the RRA Code of Conduct and/or relevant legislation. Any retaliation against the whistle-blower will be reported in the same way as the whistle-blowing.

✓ The policy is not intended to be used for personal grievances or personal complaints. For RRA employees, disciplinary action will be taken against allegations that are made maliciously or known to be false. Such allegations will be regarded as gross misconduct and may be prosecuted in accordance with relevant legal provisions. Legal action may also be taken against non-RRA whistle-blowers who, for personal reasons, maliciously disclose information known to be untrue.

✓ RRA shall maintain strict confidentiality in the investigation of any allegation. Investigations and the results of investigations will be discussed only with those who are on a need-to-know basis.

✓ RRA-authorized officers who receive information from whistle-blowers must take necessary precautions to protect the identity of the whistle-blowers, including receiving information in secret and filing disclosures using a code in accordance with established reliable mechanisms designed to protect whistle-blowers.

✓ The information file shall bear a code corresponding to the codename of the whistle-blowers registered in the list of whistle-blowers. This list is maintained in strict confidentiality and can only be consulted by authorized officials.

Reporting procedure for whistle-blowing

✓ RRA has an open-door policy and encourages all employees to share their questions, concerns, suggestions, complaints or suspected/actual RRA staff or taxpayer malpractices or wrongdoing with their supervisors or with any Quality Assurance or Revenue Investigation officer they feel comfortable with.

✓ If for any reason an employee is not comfortable disclosing the suspected or actual malpractice by an RRA employee with his/her supervisor or if this would be found difficult, and if the employee is not satisfied with his/her supervisor’s response or the response of the Integrity officer or Revenue Investigation Officer, he/she shall report the matter either to the Commissioner General, the Deputy Commissioner General, or the Commissioner for Internal Audit and Integrity Department.

✓ A whistle-blower is free to report to any manager in RRA they feel comfortable to confide in, but shall make sure that the information disclosed reaches management for action.

✓ Disclosures involving taxpayer malpractices such as tax evasion and underpayment of tax shall be reported to either the Commissioner General, the Deputy Commissioner General, or the Assistant Commissioner for Revenue Investigation and Enforcement.

✓ Disclosures involving malpractices by RRA employees such as corruption, failure to assess or investigate tax and duties, under-assessment of tax, failure to enforce tax laws or any other serious breach of the Code of Conduct shall be reported to either the Commissioner General, the Deputy Commissioner General, or the Commissioner for Internal Audit and Integrity.
Notwithstanding the above points, the Commissioner General may, from time to time, designate specific officials and officers in charge of receiving information from whistle-blowers.

These officials and officers should have the integrity and skills required for this duty.

All allegations of corruption or any other serious malpractice are investigated promptly and fairly, in compliance with the legal requirements, and all whistle-blower awards are processed in a prompt manner, taking into consideration the accuracy and sufficiency of the information.

An internal procedure lays out the detailed administrative process for handling whistle-blower information, eligibility criteria for the whistle-blower reward, assessing the whistle-blower award, and timelines for assessing and paying the whistle-blower award.

**Incentives and benefits for whistle-blowers**

1.1. Whistle-blowers contribute to the protection of public interest by preventing and responding to tax fraud, assisting in the recovery of tax liabilities and responding to serious breaches of the tax law and the RRA Code of Conduct for employees.

1.2. RRA officers are given incentives to disclose malpractice by their colleagues acknowledging the risks taken to do so. These are not just monetary rewards but also other incentives such as positive performance evaluation, promotion, transfer, rotation, training, and official recognition.

1.3. Monetary awards equivalent to ten percent (10%) of the interest and penalties on the amount of taxes ultimately collected by RRA are granted to whistle-blowers.

**Challenges**

Finally, the whistle-blower system also presents a number of challenges, such as:

- Whistle-blowers are reward-oriented, not patriotic; the credibility of the information being shared is therefore always in doubt.
- There is a perceived lack of information-gathering skills; most whistle-blowers are not trained, so their capacity to gather pertinent information is very low.
- There is a culture of not reporting colleagues’ misconduct; internal whistle-blowers have a tendency not to report colleagues, and some misconduct goes unchecked.
- Post-reporting follow-up is problematic: since rewards are result based, it takes a long time for whistle-blowers to get their rewards, and this discourages them.
- Lack of trust and reliability of reporting channels are often indicated as reasons why whistle-blowers do not report at all, even when they suspect or have information about wrongdoing.
U.S. CBP: deterring corruption through integrity awareness, accountability and transparency

U.S. Customs and Border Protection (CBP) is charged with protecting America’s borders while facilitating lawful international travel and trade. As one of the world’s largest law enforcement organizations, CBP takes a comprehensive approach to border management and control, combining Customs, immigration, border security and agricultural protection into one coordinated and supportive activity. The workforce is comprised of over 60,000 employees, including law enforcement personnel and civilians working in administrative, professional, technical and scientific positions.

Operating in such a complex threat environment requires tremendous focus and a commitment to the highest standards of professionalism and integrity. Employee conduct, both on and off duty, forms the basis of public trust, and the American people have entrusted CBP to protect the country. Guided by the highest ethical and moral principles, and exhibiting the highest level of professional responsibility, CBP employees strive every day to maintain this trust and instil confidence in the communities they serve.

However, like all border agencies in the world, CBP remains vulnerable to the potential for corruption. Corruption is defined as the misuse of an official position for personal gain. In all, employees arrested or indicted for corrupt activity comprise just one-quarter of one percent (0.0025) of the CBP workforce, but the impact of their actions and arrests have significant and damaging implications on CBP’s reputation, mission execution and employee morale.

CBP’s research on over 170 cases of employee corruption identified a critical resource for rooting out corrupt activity: the CBP workforce itself. Interviews with supervisors and co-workers of employees convicted for corruption-related activity such as bribery, smuggling, drug trafficking, theft and fraud revealed they were suspicious of these employees and observed them engaging in suspicious behaviours. They reported seeing and hearing about off-duty activities, frequent border crossings and unexplained affluence. They also observed these employees experiencing stress, accompanied by
changes in attitude, work ethic, presentation and behaviour. These early warning signs, coupled with concerning or suspicious behaviour when shared with internal investigators, can be the key to identifying corrupt employees and interrupting their criminal activity.

As a result, CBP’s Office of Professional Responsibility (OPR) spearheads multiple initiatives to combat corruption and raise employees’ awareness:

- Cases in which an employee is convicted of criminal activity construed as corruption are published on an internal agency website titled “Trust Betrayed”. Cases are presented by fiscal year and include information on the nature of the criminal activity, judicial sentencing details and the disciplinary consequences imposed by the agency;

- Descriptions of these cases are also featured in CBP’s Integrity Awareness training, an annual requirement for all CBP employees. In the online training module, case summaries describe how the employee misused their official position for personal gain, the criminal activity in which they engaged and the consequences they faced. The purpose is to highlight concerning behaviours or warning signs, demonstrate serious (life altering) consequences for engaging in corruption, and share instruction on how to report allegations or suspicions of corrupt activity;

- Cases are also meticulously dissected and analysed to identify methods of exploitation and potential vulnerabilities in technology, operations, policy or training.

In addition to these efforts with the workforce, CBP is committed to transparency and accountability to the public and key stakeholders. CBP has faced criticism for its record in this area, but has recently made strides to improve, most notably with the creation of a publicly accessible Accountability and Transparency webpage, which provides timely and accurate information and statistics on employee arrests for corruption and other criminal activity, use of force incidents, CBP-related deaths and other critical incidents resulting in serious injury, as well as multiple ways to report misconduct or other incidents. The website also contains CBP-wide policy directives, the results of high-profile investigations, and annual reports on internal investigations and employee accountability.

As the threat of corruption evolves, CBP stands ready to mitigate it through robust pre-employment screening programmes, intelligence-driven detection programmes, comprehensive investigations, and post-corruption analysis. Robust awareness campaigns and training underscore the significance of these cases and enlist the workforce in the fight against corruption. When corruption occurs, CBP is open and transparent about the breach in trust and closely examines each case to identify lessons learned and improve prevention efforts.
WCO Anti-Corruption and Integrity Promotion (A-CIP) Programme

Launched in 2019, 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.

With initial financing from the Norwegian Agency for Development Cooperation (Norad), and additional funding from Canada, the A-CIP Programme currently supports more than 20 beneficiary countries in their efforts to combat corruption and promote integrity.

Since June 2022, the A-CIP Programme has been conducting technical assistance and capacity building activities with the Customs administrations of Guyana, Jamaica, Mozambique, Nepal, Tanzania, Mexico, Tunisia and Ecuador. These activities have responded to identified needs in the areas of stakeholder engagement, social media and internal control, integrity monitoring via the use of KPIs, corruption risk mapping, and morale and organizational culture.

Project management practices to fight corruption

In July 2022, A-CIP beneficiaries in the Americas came together for a live virtual discussion with WCO experts on the topics of project management and gender equality and diversity. The participants joined the discussion after completing the Project Management in a Customs Environment e-learning module on the WCO’s CLiKC! platform, created last year with funding from the United Kingdom and translated into Spanish earlier this year with funding from Canada via the A-CIP Programme.

This was the occasion for active discussions on how projects can be managed in a gender-sensitive and inclusive way, and it led to identifying concrete actions in line with the WCO’s Gender Equality and Diversity policies.

Lastly, the discussion tied the lessons learned to specific approaches and challenges that may be encountered in the management of integrity-related projects in each administration under the umbrella of the WCO A-CIP Programme. The importance of careful consideration of stakeholders and strong communication was highlighted throughout the discussions.

As a direct result of this activity, more than 85% of the participants immediately identified things
their administrations could be doing differently to improve project management.

**Building a community of practice for integrity**

Representatives from those same countries later gathered in Brussels, in September 2022, to review and, where necessary, develop new communities of practice, or knowledge hubs, on various topics that would assist in mainstreaming integrity in day-to-day Customs operations and administration in the region.

This exercise took forward an idea that emerged from the WCO A-CIP Coordinators’ meeting in February 2022 (see WCO Integrity Newsletter Issue 21), where participants were keen to learn from each other and others in the region and beyond, and use this collective knowledge to combat corruption in Customs. Participants heard from the WCO regional Vice-Chair and Regional Office for Capacity Building (ROCB), as well as speakers from the International Monetary Fund (IMF), United Nations Office on Drugs and Crime (UNODC), Inter-American Development Bank (IADB), Organization of American States (OAS), and the regional Private Sector Consultative Group (PSCG) who kindly joined the meetings to offer some perspectives on their initiatives on integrity in the region.

Representatives from different workstreams across the WCO, including trade facilitation, enforcement, and communications, shared their work, enabling the group to discuss the many links with integrity as a cross-cutting issue. The WCO Deputy Secretary General Ricardo Treviño Chapa emphasized in his opening remarks that sharing knowledge and experience was critical to combat corruption. This sentiment was echoed by the Representatives of Canada, both as a Programme donor and a major contributor of expertise that has been enhancing the application of inclusive and gender-responsive regional and global frameworks to support Customs administrations in the fight against corruption.

The group consensus was that strong communities of practice exist within the WCO and in the region, which will be important sources of knowledge for Members looking to build integrity. Nevertheless, the group also concurred that there were opportunities for more robust knowledge sharing in areas such as transparency and communications for integrity and corruption risks in Customs procedures and automation. The WCO A-CIP Programme will mobilize resources to help build more inclusive communities of practice for knowledge sharing on these topics.

**Integrity Learning Event on CLiKC!**

Following the success of the 2021 francophone edition of the Integrity Learning Event piloted by the A-CIP Programme on the WCO e-learning platform CLiKC!, the WCO Integrity flagship programme reiterated the operation in October and November 2022. This time, English- and Spanish-speaking participants were invited to join an online forum in which they had the opportunity to exchange their views, ideas and perspectives with like-minded colleagues in order to influence and have a positive impact on the fight against corruption and the promotion of integrity. The event, using the WCO Integrity e-learning module as a foundation, expanded on the individual learner’s personal reflections and mobilized community discussion around the question of integrity. During this 8-week event, over 280 nominated participants were able to work at their own pace every week, meeting specified deadlines to prepare individual contributions (comments, posts, surveys) which were submitted for review by the WCO A-CIP Programme. Designed in a collaborative way that fosters critical thinking and encourages interaction between participants and the WCO A-CIP Programme, the activities were praised by A-CIP beneficiaries, the overwhelming majority of whom reported that completion of the Integrity Learning Event now allowed them to act as “integrity champions” within their administration.
WCO Integrity and Internal Affairs e-Learning Courses

The WCO Integrity e-learning course was developed for the WCO’s e-learning platform with funding from the Norwegian Agency for Development Cooperation (Norad). The course is available in English, French, Portuguese, Arabic, Spanish and Russian.

The module is the product of extensive collaboration between the A-CIP Programme Management, WCO lead officials on related topics across the WCO Secretariat, as well as Member representatives from all six WCO regions, the WCO Private Sector Consultative Group (PSCG) and the International Anti-Corruption Academy (IACA).

The course is aimed at enhancing the overall competence of WCO Members on anti-corruption topics and contributes to mainstreaming integrity across all areas of Customs. It provides an opportunity to explore Customs’ institutional, managerial and individual responses to corruption through the lens of the WCO Revised Arusha Declaration and other tools available to implement the latter’s key factors.

Building on this, further collaboration with Member experts under the WCO A-CIP Programme has led to the development of the new Internal Affairs e-learning course. It was launched, in English, at the beginning of January 2023 and will also be available in French, Spanish, Portuguese and Arabic by the end of February.

This training emphasizes the added value and impact of an Internal Affairs function in fighting corruption and promoting integrity through prevention and investigation activities. It provides Customs officials with a better understanding of Internal Affairs-related processes, procedures, and activities that will positively impact their level of integrity and that of the administration as a whole.
The Integrity Newsletter Team

Oluimo Da Silva

Zhaidar Inkerbayev

Get in touch:
Capacity.Building@wcoomd.org

Editorial note
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