Foreword by the Secretary General

Dear colleagues and friends,

It is my pleasure to introduce this edition of the Integrity Newsletter, dedicated to disseminating the best practices recently implemented by WCO Member administrations in the realm of integrity.

Aware of the detrimental effects of corruption on Customs operations, economic growth, and social development, the WCO and its Secretariat maintain an unwavering commitment to integrity, recognizing it is a foundational value of our own work as well as the work our Members must perform worldwide.

This edition highlights case studies that reveal strategies to strengthen integrity, whether through specific measures outlined in a guide or comprehensive plan or active engagement in the WCO’s Anti-Corruption and Integrity Promotion (A-CIP) Programme. All recommended practices adhere to the principles of the Revised Arusha Declaration, our guiding instrument for integrity in Customs.

Our aim with this newsletter is to foster a learning environment in which Members can draw on each other’s successes and challenges, thereby enriching our collective efforts to enhance integrity frameworks. This exchange is vital for devising practical solutions to the integrity challenges faced by Customs administrations.

Addressing these issues demands a collaborative and multifaceted approach, calling for the involvement of not just Customs authorities, but also cross-border regulatory entities, anti-corruption agencies, the private sector, and other actors engaged in international trade.

Promoting a culture of integrity is crucial for our Members to protect society, ensure fair trade and build trust among stakeholders. We advocate for the adoption of a well-considered policy and strategy, including an anti-corruption programme, as integral to true Customs reform and modernization.

I express my sincere gratitude to the Member administrations that have contributed their experiences for the benefit of all our entire membership. Their dedication to integrity is commendable and serves as an inspiration to all Members aspiring to improve their integrity practices.

Together, let us commit to building a more resilient and high-performing Customs community, one that consistently adheres to the highest standards of integrity.

Ian Saunders
Burkina Faso Customs Administration integrity initiatives

The Burkina Faso Customs Administration, like the other partner administrations participating in the WCO’s Anti-Corruption and Integrity Promotion (A-CIP) Programme for Customs, has undertaken to adopt a set of integrity initiatives guided by the ten (10) key factors outlined in the Revised Arusha Declaration (RAD) concerning Good Governance and Integrity in Customs. The strong political will demonstrated by Burkina Faso has made it possible to establish the foundations of a significant legislative and institutional arsenal.

At the national level, this arsenal includes the following agencies and legislation:
- the Higher Authority for State Control and the Fight Against Corruption, established by Act No. 032-2007/AN of 29 November 2007, regulating its powers, composition and functioning;
- Act No. 016-2016/AN of 3 May 2016 on combating money laundering and the financing of terrorism in Burkina Faso, and the judicial, economic and financial divisions established within the justice system;
- Act No. 004-2015/CNT of 3 March 2015 on preventing and combating corruption in Burkina Faso, and the Act amending it (Act No. 033-2018/AN of 26 July 2018);
- Decree No. 2016-463/PRES/PM/MJDHPC of 31 May 2016 setting a threshold for the offence of illicit enrichment (where a person possesses wealth and/or leads a lifestyle that cannot be justified by their lawful income);
- Decree No. 2016-514/PRES/PM/MJDHPC of 14 June 2016 setting a threshold for non-reportable donations, gifts and other benefits in kind and setting out the arrangements for submitting to the authority reportable donations, gifts and other benefits in kind;
- Decree No. 2016-470/PRES/PM/MJDHPC of 2 June 2016 on the procedure and deadline for submitting wealth and interest income statements to the Higher Authority for State Control and the Fight Against Corruption.

The following are specific actions that the Customs Administration of Burkina Faso has taken:
- drafting Burkina Faso’s second Strategic Plan for the 2022-2026 period, with a particular emphasis on good governance and the fight against corruption;
- adopting the Burkina Faso Customs Strategy for Combating Corruption and Promoting Integrity for the 2018-2023 period;
- establishing Anti-Corruption Committees (ACCs) within the Finance Ministry, including an Anti-Corruption Committee within the Directorate-General for Customs (ACC-DGD), based on Order No. 2012-401/MEF/IGF of 16 November 2012 regulating the powers and functioning of the ACC. This major innovation is intended to allow the Ministry to improve its capacity to identify corruption and take suitable measures to tackle it.

Another unusual feature of this development is the focus on participation, since it turns employees into the first bulwark in the fight against corruption. What is more, the ACCs are lean and local oversight structures, as they are composed of the following four members:
- a representative of the technical inspectorate (who holds the chair);
- a representative of the trade union(s);
- an employee representative; and
- an HR representative.

A diagnostic report on the work of the ACCs released in 2018 revealed some shortcomings following five years of operation. The outcomes and recommendations outlined in the diagnostic report resulted in the revision of the above Order, with a new Order being drafted and adopted in 2019. According to Order No. 2019-581/LINEFID/IGF of 31 December 2019 concerning the establishment, powers, composition and functioning of the Anti-Corruption Committees (ACC), they are responsible for:
- providing information on corruption and its
harmful effects and raising awareness among officials and users;

- receiving disclosures from officials, users, the general public, organizations and the agencies responsible for the fight against corruption;
- carrying out the initial processing of disclosures and forwarding them promptly to the competent technical inspectorate and supervisory bodies.

The Anti-Corruption Committee within the Directorate-General for Customs has carried out several information and awareness-raising campaigns targeted at the public. It has:

- set up two hotlines for disclosures, suggestions and complaints;
- installed around a dozen suggestion boxes in the principal Customs offices and services.

These initiatives have made it possible to lay down the foundations of work in the fight against corruption.

Since joining the A-CIP Programme, the Burkina Faso Customs Administration has also implemented major initiatives aimed at reducing corruption and promoting integrity, including the following:

- the implementation of joint activities with the WCO’s A-CIP Programme, particularly the organization of two integrity perception surveys (CIPS I and II);
- the use of tools provided by the WCO to fight against corruption and promote integrity (RAD, IDG);
- the building of management capacities through the organization of virtual training workshops on the topics of “Organizational culture” and the “Internal control and audit function”;
- participation in the integrity e-learning module available on the WCO’s CLiKC! platform;
- an advanced workshop on organizational culture held on 24-25 April 2023.

All of these initiatives have allowed the Burkina Faso Customs Administration to achieve a high level of revenue collection over the past few years, while at the same time boosting its image from its partners’ point of view.
Dominican Republic Customs achieves an international milestone: ISO 37001 anti-bribery certification

Dominican Republic Customs and its employees are firmly committed to integrated management that promotes a culture of integrity and ethics, fostering values of transparency in public administration.

ISO 37001 anti-bribery certification forms part of the Dominican Republic government’s overall vision to ensure that all of its institutions act in accordance with the values of ethics and integrity in performing their functions. This process was coordinated with the General Directorate for Governmental Ethics and Integrity (DIGEIG), the governing body for Dominican government policy, with a view to each government institution devising its own strategy.

The General Directorate of Customs (DGA) is no exception to this rule, as it has been closely involved in the process, allowing it to introduce a Compliance and Anti-Bribery Policy. This policy seeks to establish an organizational culture that excludes bribery and non-compliance with the law and to implement risk-based prevention.

As part of this process, the international ISO standards certification body has awarded the DGA ISO 37001 Anti-Bribery Management System certification, an endorsement meeting international standards on preventing, detecting and mitigating the risk of bribery and corruption.

After a thorough, stringent process on the part of the certification body, which closely assessed the anti-bribery management system, it was found that the institution was operating in accordance with the criteria set out by the auditing company and that, in obtaining this certification, the DGA demonstrated its commitment to continue improving in order to uphold the standards of ethics and integrity in carrying out its duties.

ISO concluded that, with this certification, the DGA stood out as a model for other institutions and companies in the public and private sectors to follow. It enhanced the institution’s reputation and instilled trust in it as an agency of the tax authority and, hence, a collector of state taxes.

In this vein, Eduardo Sanz Lovatón, the Director General of Customs, highlighted that this was the result of the unstinting work carried out by the management and, consequently, their staff with the aim to enhance the transparency of the processes and management of the institution’s operations. He pointed out that managing the State’s resources was an activity that required constant vigilance and discipline, as this anti-bribery certification demanded the essential approach to ethics and integrity required of all staff.

As part of its Compliance and Anti-Bribery Policy, under which it obtained the ISO 37001 Anti-Bribery Management System certification, DGA is continuing to move forward, aiming to also obtain certification under ISO 37301 on Compliance Management.
Eswatini Revenue Service promotes reform initiatives enhancing integrity through leadership support and commitment

Eswatini Revenue Service (ERS), through its Internal Affairs Division, has undertaken reform initiatives aimed at enhancing integrity and promoting anti-corruption practices across the board. This reform was stimulated by its desire to drive a culture transformation that would redefine its organizational culture, including good work ethics that promote, inter alia, living in accordance with Eswatini Revenue Service values as part of the ERS family.

ERS obtained assistance from the Sida-WCO Trade Facilitation and Customs Modernization (Sida-WCO TFCM) Programme through the office of the Commissioner of Customs to develop a workable integrity framework that would yield positive results in shaping the public perception of ERS as an organization of high integrity. This assistance was of immense value as it culminated in an action plan for integrity development and anti-corruption in accordance with WCO tools and instruments and in line with international standards.

The delivery of a presentation on integrity awareness to the management team, including the ERS Executive Committee, demonstrated leadership and commitment aligned with key factor 1 of the Revised Arusha Declaration. A lack of integrity in leadership can potentially lead to the downfall of an organization. Integrity is a quality that most employers now look for in prospective hires.

Two experts were assigned to ERS by the WCO to provide technical assistance and capacity building for the integrity mission and to conduct an integrity diagnostic in line with the WCO Integrity Development Guide, aligning with the Revised Arusha Declaration (RAD).

Leadership and commitment were demonstrated when the ERS Executive Committee met the two experts and pledged their support. They further encouraged and authorized their teams to participate fully throughout the mission.

WCO Experts with the ERS Commissioner General, Director of Internal Affairs and Commissioner of Customs
Promoting organizational culture through Integrity Champions
The Commissioner General launched the ERS Champions Programme. Having noted the commendable job that Integrity Champions are doing, a management decision was taken that they should also serve as Culture and Customer Service Champions. This was another way of demonstrating leadership and commitment, aligning with the RAD.

Capacity building
✓ Integrity is being promoted through eLearning platforms and roadshows: as part of the integrity awareness plan driven by Internal Affairs, annual awareness and refresher sessions are being held for all employees. The focus for this year has been the Code of Conduct and whistleblowing. The sessions focused on the Code of Conduct. All staff, including management, had to follow this training session. The ERS Employee Code of Conduct sets out the minimum standard of behaviour expected from employees. The eLearning platform has made it easier for ERS Customs officers based at border posts to take the training at their convenience but within the set timelines. This ensures that even officers who are away on leave or working night shifts can take the training.
✓ Onboarding and induction sessions – new employees are covered by the onboarding programme. This includes Customs officers to be posted to border posts and other inland stations. The sessions emphasize the commitment to living ERS values. They also unpack the concept of integrity as a core value and discuss the ERS culture. Furthermore, as a deterrent, the sessions touch on previous cases of corruption and fraud. Finally, they present the whistleblowing policy and channels.

Promoting whistleblowing through national campaigns: UNMASK TAX CORRUPTION
Whistleblowing remains the most efficient way of reaffirming the organization’s commitment to transparency and accountability to all stakeholders. It shows that the ERS is committed to upholding the highest levels of integrity and maintaining the highest possible standards of ethical conduct in the fight against corruption and related vices.

The UNMASK TAX CORRUPTION campaign was another way of promoting the ERS whistleblowing policy and communicating all whistleblowing channels in the organization. These include the free whistleblowing hotline, email, and walk-ins to the Internal Affairs Division’s offices.

To ensure the widest possible coverage for stakeholders, the campaign was rolled out in the official national newspapers, national radio, social media (ERS Facebook page), the ERS intranet and ERS contract phones as profile pictures and status messages. The campaign educated the public and ERS staff and called for changes in behaviour.
Jamaica Customs meeting stakeholders on all fronts

Customs administrations around the globe are becoming increasingly stakeholder-focused, with user-friendly websites, increased communication touchpoints, and greater information sharing. Jamaica Customs Agency is fully aware of the heightened stakeholder needs and has instituted a consultative approach that is firmly based on the belief that where there is an increase in stakeholder knowledge, there is an increase in voluntary compliance.

Stakeholder engagement has always been central to Jamaica Customs Agency (JCA), but has received more attention recently due to the introduction of new media technologies that have created real-time media and new hybrid forms of communication. Engaging stakeholders is by no means an easy task. Still, JCA has managed to leverage key stakeholder channels to demystify and clarify any misunderstandings that may exist in the Customs space. The Agency has further recognized that an effective partnership with its stakeholders is critical to the achievement of its mission and vision. To this end, JCA has embarked on several tailored stakeholder-driven initiatives to improve communication, be more responsive, and streamline border management processes.

A critical part of JCA’s stakeholder framework is inclusivity. Hence, the Agency identifies and enables the participation of all categories of stakeholders who contribute to, influence and are impacted by the operations of Jamaica Customs.

Customs Business Partnership Forum

JCA’s relationship with industry is critical to achieving its mission and vision. Hence, recognizing that the private sector shares the Government of Jamaica’s objective of creating a prosperous society, JCA launched the Customs Business Partnership (CBP) Forum to support the Government’s broader objective. The CBP Forum provides a platform for regular consultations between JCA, the private sector, and other border agencies. The Forum has done much to address critical knowledge gaps among key groups, creating, as it has, a forum to discuss and advise on proposed changes to Customs policies, processes, and procedures. This has allowed Jamaica Customs to forge mutually beneficial relationships with various private sector entities and ensure continued dialogue. It is intended to use this initiative to further JCA’s objectives of facilitating trade, ensuring compliance, and thus protecting the community and society while ensuring revenue collection. These meetings are held bi-annually with management, representatives of Ministries, Departments and Agencies of Government/Sectoral Focal Points (MDAs), and private sector stakeholders.

Triple C Online Series

JCA has also implemented a comprehensive online communication strategy that includes several online channels. Among them is the “Triple C Online Series”, which provides stakeholders within the Customs landscape with real-time interactions with Customs officials on matters relating to, among others, cargo management, invoicing, and other shipping practices. This series, hosted virtually, allows the Agency to inform, educate, and create awareness about services, new processes, products and initiatives. The first ‘Triple C’ was held on 30 July 2022. The Agency believed that greater engagement would allow JCA to supply additional information, provide clarity where needed, hear concerns, and receive feedback from stakeholders. As such, JCA embarked
on the initiative to highlight areas that are significant to the public, particularly the process, procedures and key entities involved in facilitating the clearance of goods. Among the areas discussed were incentives, invoicing, and productive input relief (PIR). JCA believes that conducting these online series, particularly with importers, will bring about greater compliance.

**Quality assurance meeting**
Equally important to JCA’s stakeholder engagement thrust are its monthly quality assurance meetings. The monthly meetings are chaired by the Agency’s Deputy CEO and provide a focal point for quality control regarding the policies, projects, plans and changes implemented by JCA. These meetings are guided by the belief that quality must be embedded in all areas of service provided to stakeholders. Critical to stakeholders in attendance is the continuous engagement and consultation between JCA and its clients on a range of Customs-related policies, operations, and regulatory issues. This allows those in attendance to share ongoing concerns and, in addition, provide recommendations to the existing systems implemented by JCA. The communication between the Agency and attendees is generally open, proactive, and equitable, allowing for easy transmission of information between all parties involved. This has allowed JCA to effectively diffuse stakeholder complaints and concerns through corrective actions in accordance with its Charter Standards.

**Trade Facilitation Symposium**
Stakeholders’ understanding of world trade activities is important to Jamaica Customs. With this in mind, JCA hosted its inaugural Biennial Trade Facilitation Symposium under the theme ‘Balancing Trade Facilitation and Compliance’ in an effort to connect, collaborate, and allow stakeholders to reimagine the trade space. Though a first-of-its-kind initiative, the Symposium brought together business, government, operational Customs, and trade experts from around the world to share in an important dialogue on processes to reduce trade costs, maximize efficiency, and increase transparency. Undoubtedly, the global COVID-19 pandemic has adversely impacted the logistics and supply chain activities of many Customs stakeholders. However, it was this Symposium that allowed stakeholders to view the world of trade from multiple angles and ensured that they were exposed to a variety of voices from diverse industries.
Kazakhstan implements comprehensive measures to combat corruption

The State Revenue Committee of the Republic of Kazakhstan consistently works to counteract and prevent corruption in the Customs sphere. Its Comprehensive Plan was adopted in 2022 and, in terms of Customs, was developed based on the methodology of the WCO and in line with the WCO Integrity Development Guide. The Comprehensive Plan’s measures were developed to implement the WCO anti-corruption diagnostics based on the results of its mission in 2019.

The State Revenue Committee’s Comprehensive Plan section dedicated to Customs affairs consists of 7 directives covering 23 points. The State Revenue Committee has done the following work to implement the planned activities.

**Automation of Customs operations**
Completion of the ASTANA-1 Information System (ASTANA-1 IS). Digitalization of Customs operations is one of the key factors in minimizing corruption risks and simplifying trade procedures, which made it possible to ensure international obligations for the transition to 100% electronic declaration.

Automated risk assessment has been implemented on submission of an application for the release of goods before filing a Customs declaration. The modification, integrating ASTANA-1 IS with the Electronic Invoices Information System, was carried out by transmitting information from the application for the release of goods. This ensures the traceability of goods released in a simplified manner, from import to the moment of sale.

ASTANA-1 IS has also been integrated with information systems operated by law enforcement agencies in Kazakhstan to allow the transfer of information about vehicles temporarily imported for personal use and control their lawful presence.

The Single Window for Export-Import Operations Information System is also being improved, with about seven thousand registered users and 17 integrations implemented with government agencies. The introduction of automation of the release of goods and other operations significantly minimized corruption factors (inter alia, by excluding direct contact between foreign trade participants and Customs).

**Creation of the Main Dispatch Department**
Work has been carried out to centralize Customs functions regarding controls and issuing goods declarations. Thus, to conduct remote analysis of X-ray images of detection complexes (DCs) and control the inspection of goods and vehicles by the State Revenue Committee’s “Situation Centre” and “Electronic Declaration Centre”, the “Main Dispatch Department” was created by Government Decree No. 130 of 16 March 2022.

**Improving the risk management system**
The management system (RMS) has been finalized to exclude human interference in selecting parties to be checked. It should be noted that all
risk profiles are automated at the stage of Customs clearance. Together with the World Bank, the model "Automated calculation according to the criteria of the degree of risk, for the appointment of complex on-site Customs inspections" has been updated in the RMS information system. At the same time, automated components have been introduced in the RMS to identify illegal exemptions from Customs duties and taxes.

Ensuring transparency of Customs operations
Ensuring transparency in the activities of state revenue bodies is a key factor in ensuring integrity. The Customs Administration of Kazakhstan publishes the results of its activities in the Customs and tax sphere on a rolling basis. To ensure the predictability of Customs value control and transparency of its determination procedures, Order No. 414 of the Minister of Finance of the Republic of Kazakhstan dated 29 April 2021, “On approval of the Methodology for the pricing formation used in the control of the Customs value of goods”, was adopted. In line with the Order on the SRC portal, the Single Platform of State Bodies Internet Resources (SPSBIR) and the "Open Data" portal (data.egov.kz), up-to-date pricing is generated and posted monthly. To further develop electronic declaration, the entire process of distributing the declaration of goods between officials has been automated (with the exception of manual redistribution by Customs border post managers and Customs clearance centres for objective reasons: sick leave, vacation, business trips, etc.). All decisions made by officials on the goods declarations during the declaration process are recorded in ASTANNA-1 IS, with historical data preserved on the Ministry’s information servers.

Modernization of Customs infrastructure
A pilot project is underway to introduce an electronic queue system at the sections of the Kazakhstan-Chinese border at the Nur Zholy and Dostyk checkpoints in the Almaty region. Drivers can book a space in a queue by registering on the “electronic queue” system on www.e-border.kz or the Information Accounting Centre (JSC) platform.

Legislative amendments have been drafted regarding the possibility of using an electronic queue system at checkpoints. The bill is expected to be adopted later this year.

After pilot testing on the electronic queue system and the entry into force of amendments to the legislation to facilitate the possibility of crossing the border through the electronic queue system, work will begin on replicating the system at other checkpoints at the border of the Republic of Kazakhstan with China, Uzbekistan and Turkmenistan.

Interaction with the private sector
A sociological survey was conducted from October to November 2022 to determine the level of integrity in the customs authorities of the Republic of Kazakhstan, with the assistance and funding of the US Agency for International Development for Trade in Central Asia (USAID). The survey was based on WCO methodology and included two target audiences – the private sector (foreign trade participants, Customs representatives, owners of Customs warehouses, carriers, associations, AEO, declarants, etc.) and Customs officers.

More than one thousand respondents participated in the survey, including 610 representatives of the private sector and more than 700 Customs officials. The objectives of the sample survey have been achieved: the level of data reliability is more than 95%, with an error rate of less than 4%. The data from the preliminary analysis of the survey results reflect the relevance of the ongoing work to improve integrity from the point of view of the private sector. The preliminary results of the survey made it possible to identify problematic areas:

- The complexity of Customs regulations (19% of employee responses, 33% of responses from foreign trade participants).
- Transparency of procedures (up to 30% of responses to each question of this block in the private sector).
- The effectiveness of internal control mechanisms (more than a third of responses in this block, from both the private sector and employees).
Both study groups largely consider that automation has a positive impact on reducing corruption risks (89% private sector, 90% employees). Areas for development are also indicators of the awareness of the private sector about the work carried out by government agencies to improve integrity. The private sector is expected to be more involved in the development of programmes and legislation relating to Customs activities. The final results and analysis of the sociological survey will serve as a basis for further work on combating corruption and improving the anti-corruption culture in the Customs sphere.

The State Revenue Committee, therefore, believes that implementing comprehensive measures based on WCO tools and recommendations can provide a tangible result in promoting the integrity of the Customs authorities of the Republic of Kazakhstan.
Mali Customs Administration Anti-Corruption and Integrity Promotion (A-CIP) project

I. Context
The WCO is an independent intergovernmental body whose mission is to enhance the effectiveness and efficiency of Customs administrations. The WCO regards integrity promotion as a cross-cutting issue that will make it possible to minimize the adverse impacts of corruption. To this end, the WCO’s Anti-Corruption and Integrity Promotion (A-CIP) Programme for Customs – of which Mali is a partner organization – aims to improve the business environment for cross-border trade.

The programme was initially scheduled to run between 2019 and 2023 but has been extended to 2024. This programme helps to build capacities within the Mali Customs Administration by implementing a strategy for the fight against corruption and integrity promotion within Customs, in line with the following ten (10) key factors listed in the Revised Arusha Declaration (RAD) concerning Good Governance and Integrity in Customs: leadership and commitment, regulatory framework, transparency, automation, reform and modernization, audit and investigation, code of conduct, human resource management, morale and organizational culture, and relationship with the private sector.

II. Scoping phase
Between 21 and 25 October 2019, the A-CIP Programme experts completed an initial exploratory mission to Bamako, which took the form of a workshop on integrity within the Mali Customs Administration. This mission aimed to raise awareness of the topic among Customs officials and their private-sector partners and, in collaboration with the Malian contingent, to assess the state of play with a view to consolidating the strategies and actions to be implemented to fight corruption and promote integrity within the Mali Customs Administration. A report on the proceedings of the workshop was submitted for information to the Minister for the Economy and Finance (dispatch note 0171/MEF-DGD of 27 November 2019). Following this workshop, an integrity perception survey was carried out among Customs officials and private-sector stakeholders. This survey aimed to assess perceptions of integrity within Customs among Customs officials and private-sector stakeholders. This survey made it possible to establish a database that might serve as a reference point for assessing the integrity performance of the Customs Administration. The survey was carried out between 13 January and 7 February 2020 by the German branch of Ernst & Young with funding from the Norwegian Agency for Development Cooperation (Norad), under the aegis of the WCO, with the involvement of the Mali Customs Administration. The results were made available to the WCO and the Mali Customs Administration as a basis for analysis and decisions on the measures to be taken.

The first two activities of the scoping phase – the exploratory mission and the Customs integrity perception survey – were consolidated by a training workshop on performance assessment and project management held in Brussels from 17 to 19 February 2020 and attended by Mali’s A-CIP Contact Points.

The Mali Customs Administration also attended the meeting of the Integrity Sub-Committee, which took place on 20 and 21 February 2020 and under the topic, "Strategic Competency-based Human Resource Management to
Enhance Integrity”. The project information document (PID) entitled “The Anti-Corruption and Integrity Promotion Programme of the Mali Customs Administration” was submitted to the Mali Customs Administration. This document summarizes the measures planned to implement the programme and provides the logical and results-based frameworks.

III. Implementation

Like the rest of the world, Mali was hit by the COVID-19 pandemic, which affected the programme’s implementation phase (February 2020). Notwithstanding this development, it proved possible to carry out many activities between 2020 and 2021 thanks to the Mali Customs Administration’s improved use of the A-CIP Programme. On 5 October 2020, the Director-General for Customs held a video conference with all Customs Administration services to allow the Mali Customs project team to explain the programme and the A-CIP project of the Directorate-General for Customs based on the PID and the results of the survey, before reporting on past, present and future activities.

Several virtual meetings and workshops were carried out with the WCO’s experts during 2020-2021, including:
- virtual multiregional workshop on the assessment of organizational performance for the WCO’s West Africa and West and Central Africa regions, from 23 to 26 February 2021;
- a virtual meeting between the coordinators of the A-CIP Programme between 15 and 17 March 2021;
- a virtual meeting of the Integrity Sub-Committee on 25 and 26 February 2021;
- a virtual workshop on stakeholder engagement from 22 to 25 March 2021;
- a virtual workshop on revision of the project information document (PID) to adapt it to the context, from 21 to 23 June 2021;
- training on stock accounting between 28 June and 30 July 2021.

Relations between Customs and the private sector centre around the Customs/National Council of Employers in Mali (CNPM) Joint Committee and the Customs/Malian Federation of Freight Forwarders and Approved Customs Brokers (FETRAM) Joint Committee. Other activities worthy of note in this connection include the following:
- a forum organized in January 2022 with the involvement of Customs and the private sector;
- internal audit training provided by the Office of the General Auditor (BVG);
- in-person attendance at the meeting of the Integrity Sub-Committee on 27 and 28 February 2023;
- in-person attendance at the meeting of the coordinators of the A-CIP Programme on 1 and 2 March 2023;
- participation by Mali in the regional integrity seminar organized jointly by AFRITAC (IMF) and the WCO with the collaboration of ECOWAS;
- participation in the workshop presenting the results of the etiological study into the phenomenon of illicit enrichment in the Malian public administration, organized by the Central Office for the Fight against Illicit Enrichment (OCLEI) on 20 June 2019;
- signature of a partnership agreement between the Malian Centre for the Promotion of Industrial Property (CEMAPI), the Malian Copyright Office (BUMDA) and the Directorate-General for Customs (DGD);
- operational capacity-building within the Audit and Internal Control Office (BACI) through the provision of human resources and the implementation of a series of training sessions by both the WCO’s A-CIP team and the Directorate-General for Customs;
- drafting of an internal audit plan and adoption of a procedure manual and review guide;
- automation of the dispute procedure;
- acquisition of communication tools (leaflets) with the help of the WCO;
- training on project management with the support of the ROCB WCA;
- publication of an article on the Revised Arusha Declaration (RAD) in the Mali Customs Review and on the website of the Directorate-General for Customs.

IV. Outlook

There is still a need to implement measures to achieve Specific Outcome No. 3: “Improved mutual trust and cooperation with the private sector and Customs”. An effective communication
campaign is also needed, aimed at private-sector stakeholders and the state control authorities (OCLEI, BVG, National Unit for the Processing of Financial Information (CENTIF), General Comptroller of Public Services (CGSP), etc.). There are also plans to meet the new CNPM officeholders.

The 2020-2023 Customs Modernization Strategic Plan plays a leading role in strengthening integrity and professional conduct based on its four strategic axes.

The A-CIP project of the Mali Customs Administration is one of Mali’s strategic projects, and the Directorate-General for Customs has undertaken to implement it in line with the key factors listed in the Revised Arusha Declaration concerning Good Governance and Integrity in Customs. It incorporates the following activities (among others):

– support for the drafting of an ECOWAS regional integrity framework;
– use of the integrity tools and instruments developed by the WCO;
– involvement with other international corruption oversight bodies;
– collective actions to promote the involvement of stakeholders to support and strengthen the implementation of specific measures;
– use of performance assessment and data analysis (surveys) to support and strengthen the implementation of specific measures;
– building on other initiatives to support and strengthen the implementation of specific measures;
– oversight of the implementation of integrity initiatives in line with the Revised Arusha Declaration;
– emphasis on communication with the private sector to eradicate any misunderstandings;
– use of the outcomes of the Customs Integrity Perception Survey (CIPS) by the Mali Customs Administration;
– publication of the results of the Customs integrity perception survey and incorporation of the measures to be taken into the action plan;
– review of the audit governance framework;
– implementation of collaborative oversight activities;
– development of a shared integrity promotion agenda with the private sector;
– regular meetings with the private sector;
– adoption of the draft framework instruction on the procedure for the Customs clearance of goods;
– training on professional consultancy for the business consultancy unit;
– preparation and dissemination of external communication materials.
The key to strategic collaboration: Mexico and the fight against corruption in Customs

The National Customs Agency of Mexico (ANAM) was established at the beginning of 2022 with the objective of contributing to the country’s recovery after the COVID-19 pandemic, as well as combating the ravages of an even older scourge: corruption in Customs.

To this end, the ANAM has resolved to generate a network of actors as strategic allies at the international level to fight against corruption. An example of this has been its collaboration with the WCO within the Anti-Corruption and Integrity Promotion Programme (A-CIP) framework, which Mexico joined in May 2021.

Likewise, Mexico has also worked closely with the United Nations Office on Drugs and Crime (UNODC) in its programme against corruption. In this regard, the ANAM has not only sought to include the UNODC in the actions of the multilateral component of the A-CIP Programme, but also worked independently with it to develop a virtual training course on anti-corruption and a virtual course on risk management focused on job profiles.

Additionally, the ANAM has approached other Customs administrations, particularly hand-in-hand with the WCO Regional Vice-Chair for the Americas and the Caribbean (AMS) region, to exchange best practices. Moreover, recently, the ANAM was listed as a leading country in the Regional Strategic Plan for the Americas and the Caribbean, particularly for the areas: “Harmonized System”, “Laboratory Management”, “Green Customs”, and “Promotion of Inclusion”. In the latter field, the AMS region hopes to promote, among other issues, integrity-related initiatives. Thus, the ANAM has fought to build an international community to collaborate and exchange information on integrity.

However, this strategy has not focused solely on links abroad - the ANAM has also sought to consolidate and strengthen itself as an institution. Bearing this in mind, it has worked to redefine its internal processes and strengthen its objectives of combatting corruption based on the best practices of other countries and the tools and instruments that the WCO has developed in this area. As a result, it has identified at least three priority objectives:

1. Improve the perception of integrity in the Mexico Customs sector;
2. Streamline passenger and merchandise inspection processes at Customs; and
3. Generate a culture of responsibility for integrity.

To achieve this, the ANAM has proposed increasing revenue and improving its ability to detect illicit activities in foreign trade. In this regard, it is important to highlight that, in 2021, Mexico Customs managed to collect USD 48,939 million, a remarkable achievement considering the challenge that the COVID-19 pandemic posed to the global economy. However, what stands out even more is that, from January to August 2022, it saw a real increase of 10.73% in revenue, thereby breaking its own historical record.
On the other hand, in terms of seizures, from 20 March 2020 to 30 September 2022, ANAM detected 1.5 million items of merchandise destined to combat COVID-19 that did not comply with the Non-Tariff Regulations and Restrictions (known by its Spanish acronym RRNA) for legal importation into Mexico, as shown in the following table:

<table>
<thead>
<tr>
<th>MERCHANDISE</th>
<th>2020</th>
<th>2021</th>
<th>2022</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>DISPOSABLE FACE MASK</td>
<td>0</td>
<td>711,650</td>
<td>0</td>
<td>711,650</td>
</tr>
<tr>
<td>COVID-19 TEST</td>
<td>302,200</td>
<td>382,576</td>
<td>477</td>
<td>685,978</td>
</tr>
<tr>
<td>OXIMETER</td>
<td>0</td>
<td>152,375</td>
<td>0</td>
<td>152,375</td>
</tr>
<tr>
<td>BARICOPIB (MEDICINE TO TREAT COVID-19)</td>
<td>0</td>
<td>30,464</td>
<td>0</td>
<td>30,464</td>
</tr>
<tr>
<td>REMOSSVR (MEDICINE TO TREAT COVID-19)</td>
<td>0</td>
<td>3,863</td>
<td>0</td>
<td>3,863</td>
</tr>
<tr>
<td>COVID-19 VACCINE</td>
<td>0</td>
<td>1,064</td>
<td>0</td>
<td>1,064</td>
</tr>
<tr>
<td>DISINFECTANT IN AEROSOL</td>
<td>0</td>
<td>876</td>
<td>0</td>
<td>876</td>
</tr>
<tr>
<td>OXYGEN CONCENTRATORS</td>
<td>15</td>
<td>24</td>
<td>0</td>
<td>39</td>
</tr>
<tr>
<td>DISINFECTANT SPRAY</td>
<td>0</td>
<td>7</td>
<td>0</td>
<td>7</td>
</tr>
<tr>
<td>THERMOMETER</td>
<td>0</td>
<td>1</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>TOTAL</td>
<td>302,337</td>
<td>1,262,843</td>
<td>477</td>
<td>1,566,257</td>
</tr>
</tbody>
</table>

In this regard, it is important to note that the ANAM also participates in international operations to locate/detect common objectives, which is complemented by implementing control measures in Mexico Customs. For example, from January 2021 to September 2022, there were 1,195 control measures, of which 786 flagged anomalies. These alerts allowed Mexico Customs to collect a total of around USD 50 million, between the value of the merchandise shipped and the total unpaid contributions.

In addition, Mexico Customs cooperates with several authorities to combat the smuggling of national security goods, including drugs and narcotics. This, in response to the institution’s priority objectives, involves permanently carrying out actions such as:
(a) inspection of goods that are identified through risk analysis;
(b) using non-intrusive inspection equipment (GAMMA X-Ray Equipment, X-Ray Equipment, Radiation Detection Equipment) and K-9 Units;
(c) collaboration with other authorities on the exchange of information for the prevention and combat of illicit activities in fiscal precincts and bonded warehouses and at authorized checkpoints for international traffic;
(d) keeping a detailed record of drug seizures by Customs to build databases that allow the implementation of joint actions in the fight against drug trafficking;
(e) permanent coordination with authorities and/or agencies that are empowered to carry out the disposal of merchandise and to deal with offenders, vehicles, etc., to carry out the due process of law.

Finally, the ANAM has also opted to promote a culture of integrity within its offices. To this end, it has participated in key meetings and events of the WCO, such as the Virtual Event of the A-CIP Programme and the Global Conference on Human Resources Management. In addition, efforts have been made to maintain a strategy for disseminating information on anti-corruption and complaints, such as the “Internal and External Corruption Alert Citizens Programme”, implemented at the national level by the Mexican Government.

For this reason, the ANAM has looked towards the WCO, the highest representative of the Customs community at a global level, in order to align its standards and build a strategy with a dual approach (national and international) that allows it to comply with its revenue increase targets, trade facilitation programmes, actions to fight corruption, and measures to strengthen national security. These objectives also align with the WCO’s vision, which seeks to facilitate legitimate trade, secure fair revenue collection and protect society, providing leadership, guidance and support to Customs administrations.
Preventive measures increase efficiency in Moldova Customs’ fight against corruption

Promoting the integrity of Customs officials and combating the scourge of corruption among Customs officials are key elements highlighting that the fight against corruption, strengthening of integrity and improvement of good governance measures are decisive for a modern and effective Customs administration.

Moldova Customs measures, including the efforts of the Customs Service to promote integrity and fight corruption, focus on prevention, promotion and control in implementing the principles of integrity, democracy and objectivity by Customs officials.

Integrity training and awareness raising (as the main tools for the development of intolerance to corruption)
The Customs Code of Ethics and Conduct is a modern tool to combat and prevent corruption, adjusted to international standards of integrity, and defines the fundamental principles of ethics, the mandatory rules of professional conduct and the rules of discipline in Customs bodies. Employees are trained on institutional integrity, corruption risk management, incompatibilities and restrictions, the declaration of personal interests and gifts through implementing mechanisms, conflicts of interests, improper influences, and integrity warnings, inter alia.

Maintaining ethics and integrity in crisis situations to avoid new vulnerabilities
During the public health state of emergency established during the COVID-19 pandemic, promoting ethics and stimulating Customs officials to work in accordance with the principles of ethics and good conduct was invaluable in ensuring the ongoing operation of the Customs Service. Continuous communication was ensured, with support for those who suffered in the pandemic. In all new investigations, the pandemic and the risk to which Customs officials had been exposed in that situation were interpreted as significant mitigating circumstances.

With the establishment of the position of integrity adviser, communication activities are now organized with Customs officials to identify issues and factors that could influence employee attitudes, diminish confidence in the principles of law, and create a favourable environment for factors threatening institutional integrity. Having identified such factors as eroding trust in the observance of the principles of meritocracy, impartiality and objectivity, emphasis was placed on highlighting individual cases both as incentives for merit and within the application of disciplinary sanctions, special attention being paid to compliance with the provisions of Article 10, paragraph (1) of the Integrity Law, No. 82/2017.
Conflict of interests and strengthening cooperation with the private sector to increase integrity
The relationship between the business community and the Customs Service is an integral part of the activity of the Customs authorities in measures to prevent corruption through the implementation of certain procedures: digitalisation and automation of Customs procedures, the implementation of the Single Window, the expansion of the joint control process at the border, as well as the promotion of trade facilitation through the electronic declaration of goods and other simplified procedures (approved exporter, AEO, pre-arrival declaration, electronic declaration, etc.) being just some of the measures aimed at reducing or eliminating direct contact between the economic operator and the Customs official, thus minimizing any incidents that may generate conflicts of interest. In the same way, continuous communication with citizens is promoted through consultation with citizens and their participation in the organized advisory committees.

Measuring integrity in Customs
Integrity in Customs is measured based on the sectorial anti-corruption action plan in the Customs field for 2022-2023, available on the Customs website. This action plan aims to strengthen the activity of the Customs Service through compliance with legislation and with integrity and anti-corruption standards, the continuous improvement of the regulatory framework, the implementation of simplified Customs procedures, the development of the environment for carrying out external economic transactions, and the development of capacities to prevent corruption and the violation of professional ethics.

Cooperation between Customs and state anti-corruption authorities
The Customs Service has strengthened its collaboration with all specialized subdivisions within the state institutions of the Republic of Moldova, such as internal security subdivisions, the Internal Protection and Anti-Corruption Service (SPIA), the National Anti-Corruption Centre (CNA), the Anti-Corruption Prosecutor's Office, etc., to achieve the common goal of zero tolerance for corruption. Thus, the rapid exchange of information and cooperation in criminal cases initiated by the community have been ensured. At the same time, it is moving towards accumulating international practices applied by developed states in preventing and fighting corruption.

Description of the risk of corruption
The register of risks, including corruption risks, was developed and approved on 22 February 2022 (https://customs.gov.md/api/media/16/03/2022/Registrul_Riscurilor_2022_Proiect_compressed.pdf).

Management of conflicts of interest
As part of its internal procedures, the Customs Service has approved the regulations setting out the complaints procedure and the process for resolving issues that attack or affect its institutional integrity. These include the procedure for registering and resolving conflicts of interest, complaints regarding improper influence, and internal review and reporting procedures for disclosure of illegal practices within the Customs Service. At the same time, the interaction and continuous consultation of the National Integrity Authority (ANI) and CNA guarantees the fair application of the regulations in the field and the undertaking of rigorous measures.

Whistleblower protection and protected reporting mechanisms
A specialized subdivision within the Customs Service manages the record of integrity whistleblowers, guaranteeing confidentiality and a prompt response.

Performance measurement for better accountability and integrity
The performance of Customs officers is assessed based on the performance of the subdivision in which the officer works and the contribution that the officer makes to this result, a fact evaluated by the head of the subdivision following the provisions of Article 10, paragraph (1) of the Integrity Law, No. 82/2017. At the same time, the head of the subdivision ensures compliance with the principles that serve as a basis for
performance evaluation.

Internal control works aimed at promoting integrity
The climate of institutional integrity is cultivated and strengthened by fostering employees' intolerance of integrity incidents and strengthening the control mechanism and/or control, sanction, or incentive, together with continuous analysis and isolation or elimination of the factors that determine the threat to institutional integrity. Further measures include the consolidation of internal control mechanisms to ensure an effective execution process and monitoring of internal investigations, verifying the correctness of the activity of decision-makers and compliance with Customs procedures, and monitoring the state of executive discipline and the behaviour of Customs officials by carrying out unannounced controls.

Another tool used refers to the establishment, reformation and modernization, with the support of the USAID Structural Reforms Programme for Moldova, of the Customs Service Call Centre. This service consists of two distinct specialized lines - the Information Line and the Anti-Corruption Line. Through the Anti-Corruption Line, which operates 24/24, citizens can notify the specialized Customs subdivision of acts of corruption, corrupt behaviour and other abuses committed by Customs officials.

Human resource management as a key element in enhancing integrity
The recruitment and promotion of staff is carried out in accordance with the provisions of the Regulation on the competitive occupation of the position of Customs official, the Law on the Customs Service 302/2017, the Integrity Law No. 82/2017, the Law on the declaration of wealth and personal interests No. 133/2016, as well as by applying an internal filter to ensure compliance with legal principles.
Measures to prevent corruption in Customs authorities: the practice of Turkmenistan

In the 21st century, considered an age of innovation and advanced technology, a dynamic, knowledgeable young generation plays a decisive role in our future progress. In this context, it is symbolic that Turkmenistan’s slogan for 2023 is “Happy youth with Arkadag Serdar”. This aligns with the WCO’s theme for 2023, “Nurturing the Next Generation: Promoting a Culture of Knowledge-sharing and Professional Pride in Customs”.

In line with the WCO Secretariat’s 2023 goals to support newly recruited officers, facilitate the sharing of knowledge, and heighten the sense of pride in being part of this institution and of the global Customs community, the State Customs Service of Turkmenistan has developed a number of anti-corruption measures. In this article, the State Customs Service shares its most effective measures.

The measures have been developed by Human Resource Department staff. They include measures to ensure employees’ psychological well-being and moral and psychological stability. The psychological well-being of employees is considered in terms of work-life satisfaction, including parameters such as health, relationships in the family and at work, and the social status of the employee.

Taking into account the individual components of employees’ moral and psychological well-being, the Human Resource Department implements various measures, such as interviews with family members of Customs officers. Human Resource Department staff visit the officers’ families, talk with them, and study their way of life. Based on the results of the interviews, an analytical report is drawn up on family needs and requirements.

Promoting well-being also means improving employees’ living conditions. The State Customs Service provides housing for employees and their families who need it, in accordance with national legislation in Turkmenistan. Service apartments are provided in all regions of the country. Employees with more than ten years of experience are entitled to an apartment free of charge. They also have the right, on request, to purchase apartments in more comfortable high-rise residential buildings, to better housing loan terms, or to be allocated plots of land for the construction of individual residences. Thus, interviews with family members, meeting their needs and ensuring their social security is one of the most effective measures used by the State Customs Service of Turkmenistan to prevent corrupt practices by employees.

Advocacy is another important aspect of the measures to ensure integrity and integrity. Lectures are held regularly, with the participation of the honorary elders of Turkmenistan, as well as veterans, pensioners and honoured workers of the Service, following a pre-approved programme. Experiences shared by veterans and pensioners of the State Customs Service contribute to developing understanding among newly recruited officers and strengthening their sense
of duty and responsibility to the Service, the Motherland and society.

The Human Resources Department has also made a film called "My Grandfather the Customs Officer", which, as part of the Service’s outreach programme, is being used as training courses at the Training Centre. Watching the film shapes the worldview of young professionals, forming their consciousness and a sense of dignity and pride in their role as Customs officers.

In conclusion, measures to combat corruption in the Customs authorities of Turkmenistan are preventive in nature and are part of the national strategy to promote honesty and integrity.
Promoting integrity and fighting corruption – Uganda Revenue Authority

1. Measuring Integrity in Revenue Administration: an adaptation of the WCO Revised Arusha Declaration

In 2020, the Uganda Revenue Authority (URA) Board of Directors tasked management with developing a Comprehensive Integrity Strategy. Uganda has an integrated national revenue administration under the umbrella of URA with eight departments, including Customs and Domestic Taxes. Upon receipt of the Board of Directors’ assignment, the first issue that came to mind was how to establish the existing level of integrity in URA. At that point, URA had some perception reports relating to both URA and the broader national perception of integrity. While these provided a good general overview, they were insufficient for a diagnostic understanding of integrity. URA opted to use the WCO Revised Arusha Declaration on Integrity as the framework for the URA Integrity Assessment 2021. The Revised Arusha Declaration is the focal tool and central feature of a global and effective approach to preventing corruption and increasing the level of integrity in Customs.

The survey used the WCO’s ten (10) key factors of the Revised Arusha Declaration and produced the URA integrity baseline that is summarized in the diagram (an average performance of 4.96).

Since the Revised Arusha Declaration framework is designed for Customs management, URA needed to make a couple of adaptations to broaden its application to the Authority as a whole. These include:

1. An additional element. The WCO framework has ten (10) elements. URA, however, found it necessary to add an eleventh element, which it called an introduction. The introduction helped URA assess the integrity understanding across the Revenue Authority.

2. Expanding the domain of survey respondents. URA designed the survey in a manner that enabled it to obtain feedback from senior leadership, other URA staff, and external stakeholders such as taxpayers, tax agents, and clearing agents.

The survey results were validated by the URA Board before publishing the final survey report.

3. Quantifying the survey into an integrity index. URA planned to carry out regular and comparative integrity surveys. To do this, URA developed an analytical framework that enabled it to grade each of the WCO elements on a scale of 0 – 10, where 10 was ‘excellent’ and 0 was ‘very poor’. URA then computed the
overall URA integrity score that would form the baseline for the year 2021.

2. The comprehensive integrity strategy
The results of the integrity survey compelled URA management to recommit to doing business transparently and efficiently. The new head gave direction guided by a new vision, a new mission and a re-envisioned corporate strategy, all hinged on the core values of patriotism, integrity and professionalism. Integrity was defined, and the URA Comprehensive Integrity Strategy (CIS) was developed.

a) Integrity defined
In the URA context, integrity means: URA people, systems and processes serve as promised in the URA Client Value Proposition (CVP) and the URA Employee Value Proposition (EVP). URA has promised its clients a simplified, timely, reliable and convenient revenue service everywhere at a minimum cost. URA has also promised to continue inspiring and developing more visionary leaders to value employees and create an enabling environment that harnesses productivity, health, and success. URA offers its staff the opportunity to realize their full potential, enabling them to stretch, grow and contribute to national development using talent, strength and passion.

b) URA Comprehensive Integrity Strategy
This was developed to guide people on how to walk the talk in the new ‘URA Way’, where URA’s people, processes, and systems deliver as promised. It was premised on the need to develop high ethical standards among URA’s people and clients that will enhance integrity levels and compliance with tax laws and regulations. The strategy focused efforts on four Themes or Pillars that URA believed would collectively create value and contribute to the realization of the desired outcome of improving URA’s credibility and corporate image: Ethical Leadership, Resolute Staff, Robust Systems and Processes and Engaged Clients.
URA then embarked on a journey to implement the interventions developed in the comprehensive integrity strategy as objectives and ultimately desired outcomes. This meant continuous monitoring to assess the implementation and relevance, guided by the following measures:

   i. Proportion of leaders that have undergone leadership development
   ii. Number of integrity breaches reported to Staff Compliance Division (SCD)
   iii. Proportion of staff adhering to SLAs
   iv. Proportion of targeted compliance policies reviewed
   v. Proportion of new capacity development programmes implemented
   vi. Reduction in system breaches (%) 
   vii. Number of system audits carried out
   viii. Percentage of staff exceeding performance expectations
   ix. Staff performance and satisfaction level
   x. Staff attrition rate
   xi. Staff engagement level
   xii. Proportion of recommended systems integration implemented
   xiii. Number of process reviews conducted
   xiv. Proportion of systems upgraded
   xv. Proportion of decisions backed up with empirical data and made on time
   xvi. Comprehensive tax education curriculum developed
   xvii. Proportion of tax sensitization programmes implemented
   xviii. Number of entities collaborating with URA to enhance integrity
   xix. Proportion of MoU expectations adhered to
   xx. Number of culture, transparency and socialization programmes implemented
   xxi. Client perception and satisfaction level.

3. Integrity training and awareness raising (as primary tools to develop intolerance to corruption)
For URA to gain confidence and champion integrity, it had to implement a robust compliance and ethics training programme for its leaders and officers. This programme covered external stakeholders, including government agencies. A select team was put together to design, develop and conduct the integrity curriculum, which was baptized the ICE (Integrity, Compliance and Ethics) programme. This programme will be used to train staff at all levels, including new staff, refresher
training and sensitization.

One of the key components of the programme is the URA integrity frameworks, policies, guidelines and tools. Recently, the Board approved the reviewed code of conduct and new policies, including the anti-fraud and corruption policy, harassment, sexual harassment and abuse of authority policy, and lifestyle audit policy, to curb corruption tendencies.

URA has been running a massive awareness-raising drive on approved ICE policies. Out of over 2,500 staff, more than three-quarters have already been briefed and trained in the past six months on the above guidelines and policies. The Customs department has already developed and implemented a training plan for its staff for this financial year. This training is yielding fruit in terms of the realization of more compliance and revenue. In addition, URA has developed an integrity risk mapping with indicators on the likelihood of corruption incidences. This is geared towards creating a corruption risk mapping compendium, a living document that will be regularly updated with evolving risks to remain relevant and reflect the circumstances of the environment in which URA operates. The risk hit map ranks the likelihood of corruption from least likely to almost guaranteed (medium, high and extreme likelihood). This provides a good measure of risk. When effectively implemented, the tool provides measurable indicators to enable the URA to anticipate and proactively curb integrity risks for a seamless response to corruption.

4. New initiatives to promote integrity and the fight against corruption (Customs)

The Customs strategy to enhance integrity is in line with that of the WCO under the Revised Kyoto Convention, moving towards automation. URA has implemented various reforms and modernization projects geared towards automating key functions, including: the implementation of the latest Asycuda World version as the main system for cargo clearance (the system is also interfaced with other systems operated by Customs administrations and port authorities in the East African Community region to enable the real time exchange of data); the Regional Electronic Cargo Tracking System (ECTS) that is operational along all Northern Corridor transport routes; the Uganda Electronic Single Window which can be accessed by other Government agencies for the issue of regulatory certificates; the Customs help tool that is an automated feedback centralized platform; the automation of Authorized Economic Operator Enterprise (AEO) processes, which is in the final stages of development; the online auction of uncleared goods, which is fully operational, and the Bonded Warehouse Information Management system, an interface between Customs and bonded warehouses that has also been fully implemented. These reforms have led to increased compliance, fostered transparency and efficiency in service delivery, and improved overall Customs business management.

Customs has currently automated over 70 - 80% of business processes. A few manual processes still require automation to drive the development of the vision of URA processes that support an end-to-end tax information flow from international trade to the domestic affairs of taxpayers and lock in the integrity and efficiency gains realized so far.

To further consolidate and leverage the achievements made through automation to enhance the integrity of its people, processes and systems, URA continues to phase out manual processes such as the management of surveillance, revenue intelligence, investigations and prosecutions, Customs offences, informer rewards, and appeals in the organization. These are already being reviewed with a view to their automation.

5. Conclusion

Today, integrity is URA’s commitment to the nation, its clients, systems, and processes, and URA itself in the daily decisions it makes in its respective function areas. Without enhanced integrity, embedded as a primary tool to curb corruption, URA will not realize its mission to mobilize revenue for national development in a transparent and efficient manner.
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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 to edit articles to ensure they conform to the Newsletter’s editorial policy. Contributions are welcome in English and French.