Implementation Review Group
Fifteenth session
Vienna, 10–14 June 2024
Item 4 of the provisional agenda*
State of implementation of the United Nations
Convention against Corruption

Executive summary

Note by the Secretariat

Addendum

Contents

II. Executive summary ................................................................. 2
Mauritania ................................................................. 2

* CAC/COSP/IRG/2024/1.
II. Executive summary

Mauritania

1. Introduction: overview of the legal and institutional framework of Mauritania in the context of implementation of the United Nations Convention against Corruption


The implementation by Mauritania of chapters III and IV of the Convention was reviewed in the third year of the first review cycle, and the executive summary of that review was issued on 1 December 2017 (CAC/COSP/IRG/I/3/1/Add.33).

Pursuant to article 80 of the Constitution, ratified treaties and conventions have primacy over other laws immediately upon their publication.

The national legal framework for implementing chapters II and V of the Convention consists primarily of Act No. 14–2016, on countering corruption; Act No. 09–93 (regulations governing employees and contracted agents of the State), as amended; Act No. 17–2019, on combating money-laundering and the financing of terrorism; Statutory Act No. 39–2018, concerning financial laws; Act No. 54–2007, concerning financial transparency in public life; Act No. 24–2021 (Public Procurement Code); Statutory Act No. 32–2018, concerning the Court of Auditors; Act No. 04–2021, concerning associations, bodies and networks; Act No. 05–2021 (Commercial Code); Act No. 18–2019 (General Tax Code); Act No. 25–2007 (Code of Ethics); and Ordinance No. 012–94 (Statute of the Judiciary), as amended.

The main bodies responsible for preventing and countering corruption in Mauritania include the ministries of economy, the interior and justice, the Inspectorate General of the State, the Court of Auditors, the Inspectorate General of Financial Affairs, the Financial Intelligence Unit and the National Anti-Money-Laundering and Countering the Financing of Terrorism Commission.

2. Chapter II: preventive measures

2.1. Observations on the implementation of the articles under review

Preventive anti-corruption policies and practices; preventive anti-corruption body or bodies (arts. 5 and 6)

Mauritania adopted its first national strategy against corruption for the period 2010–2014. The strategy was developed in consultation with a group of governmental and non-governmental stakeholders. Preventive anti-corruption measures were then incorporated into the national Strategy for Accelerated Growth and Shared Prosperity (2017–2030), which was adopted in 2018. The General Directorate of Policies at the Ministry of Economy was tasked with monitoring and coordinating the implementation of the first national anti-corruption strategy, and an interministerial committee was formed to follow up on the implementation of the national Strategy for Accelerated Growth and Shared Prosperity.

There was no dedicated national anti-corruption strategy in place when the country visit was made. Efforts were under way to adopt a new dedicated anti-corruption strategy for the period 2023–2030 with the support of the United Nations Office on Drugs and Crime and the United Nations Development Programme.

Several institutions have implemented activities and programmes to raise awareness of corruption, with a view to enhancing transparency. For example, Mauritania


An intersectoral committee follows up on implementation of the Convention and proposes legislative amendments based on the outcomes of the participation of Mauritania in the Mechanism for the Review of Implementation of the Convention. However, the implementation of anti-corruption measures, including those contained in the first strategy, has not been assessed.

Mauritania participates in regional and international initiatives and organizations that contribute to the prevention of corruption, and it is a party to the African Union Convention on Preventing and Combating Corruption and the Arab Anti-Corruption Convention and a member of the Arab Anti-Corruption and Integrity Network.

Mauritania has not created a specialized anti-corruption entity or formally allocated coordination functions and leadership responsibilities among national institutions concerned with preventing corruption.

At the time of the country visit, the authorities were considering establishing an entity to coordinate all State anti-corruption efforts. Responsibility for those efforts is being assumed by the Ministry of Economy, the Inspectorate General of the State, the Court of Auditors and the Financial Intelligence Unit, each within its area of competence, until the new entity has been established.

Public sector; codes of conduct for public officials; measures relating to the judiciary and prosecution services (arts. 7, 8 and 11)

Act No. 09–93, as amended, regulates the appointment, promotion and retirement of public officials. Though the Act sets out the general regulations that apply to most public officials, several sectors of the public service have their own statutes.

Act No. 09–93 fosters a system of merit-based hiring on the basis of competition. Recruitment that does not conform to this approach is considered null and void (art. 51). Recruitment is centralized and monitored by the National Commission for Competitive Examinations.

The modalities for organizing competitive examinations are specified in Act No. 09–93 (arts. 52–54) and Decree No. 022–98, as amended, concerning the common system for administrative post competitions and professional examinations.

Article 1 of Decree No. 022–98 provides that competitions can consist of either written or oral examinations, or an assessment by a panel of the candidates’ academic qualifications and professional experience. However, with regard to selection based on an assessment of qualifications, there are no procedures in place that cover each public service category specifically, in order to guide the panel when evaluating candidates. In addition, the composition of panels for competitions is not regulated by law.

The National Commission for Competitive Examinations submits an annual report on recruitment, along with recommendations for improvements, to the Prime Minister. However, there is no mechanism in place to follow up on such recommendations.

Pursuant to article 2 of Act No. 09–93, these general regulations do not apply to judges and members of the army, the National Guard and the national police.

There are 36 decrees (special laws) that regulate the specificities of each sector of the civil service.

Decree No. 106–2020 amending and supplementing certain arrangements set out in Decree No. 022–98 concerning the common system for administrative post competitions and professional examinations.

The authorities only provided the scoring system established for the recruitment of higher education teachers pursuant to Decree No. 031–2016 of 28 April 2016, which sets out the system to be used in the competitive recruitment process for higher education teachers and the modalities for evaluating applicants by establishing the scoring framework, that is, the grading table for applicants.
Although a redress mechanism for candidates exists (art. 21 of Decree No. 022–98), efforts were under way during the country visit to enhance its effectiveness. 6

The general and special regulations for civil servants, as well as the Code of Ethics promulgated by Ordinance No. 025–2007, reaffirm the importance of training civil servants and urging them to continuously build their capacities. The National College of Administration, Journalism and the Judiciary also offers ongoing and specialized training courses, including on the prevention of corruption and promotion of integrity.

Although regular promotions for civil servants are based on seniority and qualifications, vacancies are not advertised for promotion to “senior positions” and “supervisory administrative positions”.

The salaries of public servants in Mauritania are established on the basis of grade and rank.

With the exception of the preliminary qualification check for certain positions, such as judges and law enforcement officials, there are no other standardized procedures for the selection, training and rotation of individuals in public positions that are particularly vulnerable to corruption. The authorities indicated that such measures were envisaged in the new draft of the anti-corruption strategy.

In Mauritania, elections are held to select members of the National Assembly and of regional and municipal councils. A person with a criminal conviction cannot be a candidate for election to regional and municipal councils or the National Assembly. 7,8 There are no requirements for disclosing assets prior to taking office or demonstrating that there is no potential conflict of interest in relation to the position being sought; nor is there an obligation to comply with tax requirements.

The financing of political parties is regulated by Decree-Law No. 024–91 of 25 July 1991 concerning the financing of political parties, as amended by Act No. 024–2012 and Act No. 31–2018, as amended, concerning political parties. The Decree-Law establishes the requirement for a party to have a minimum level of political representation in order to receive financial support from the State. 9 Political parties are financed through donations and fees, provided that these sources are properly documented and reported to the Ministry of the Interior (arts. 8 and 9 of the Decree-Law). Foreign funding is not permitted, and political parties are obliged to maintain accounting records and inventories of their assets. In addition, they must inform the Minister of the Interior, upon request, of how resources collected are utilized (arts. 22 and 23 of the Decree-Law). There is a proportionate penal scheme in place that covers natural and legal persons who violate the rules on the financing of political parties (arts. 24–29 of the Decree-Law). However, political parties are not required to submit financial reports on a regular basis, nor to ensure that such reports undergo external audit, review and verification.

Decree-Law No. 35–2006 regulates the financing of electoral campaigns. Financing includes contributions from natural persons and private legal persons, the candidate’s financial contributions, the party’s assets and, exceptionally, contributions from the State. Foreign financing is not permitted, and all contributions must be reported to the Minister of the Interior within one month of receipt. Nonetheless, campaign financing reports lack transparency, and such reports are not available to the public. A national commission and regional committees for monitoring campaign financing have been

6 During the country visit, Mauritania indicated that Decree No. 060–2014 of 13 May 2014 on the reorganization and functioning of the National Commission for Competitive Examinations had been amended by Decree No. 068–2023 of 10 April 2023. One of the most important aspects of the new decree is the creation of a special mechanism to promote transparency and fairness that is responsible for resolving appeals arising from the organization of examinations for administrative positions at the national level.

7 Article 78 of Statutory Act No. 10–2018 concerning the regions.

8 Article 6 of Legal Order No. 028–91, which includes the statutory act concerning the election of deputies to the National Assembly.

9 Article 110 of Act No. 289–87 concerning the establishment of municipalities.
established in order verify the resources, expenditures and accounts of candidates. However, those bodies are not operational.

Decree-Law No. 025–2007 contains mandatory rules for preventing conflicts of interest (chap. III, arts. 27–30). Pursuant to article 28 of that Decree-Law, public officials must avoid situations that put their personal interests in conflict with their public duties. Should that happen, they must inform their supervisors. However, effectiveness in that regard is hampered by the lack of a mechanism and guidelines for declaring interests. In addition, public officials are not required to disclose to the competent authorities any outside activities, recruitment, employment, investments, assets or significant benefits that may give rise to a conflict of interest with their functions as public officials.

Public officials are prohibited from accepting gifts if doing so would conflict with their official duties (art. 18 of Decree-Law No. 025–2007).

Mauritania has promulgated a mandatory code of conduct that applies to all public officials (Decree-Law No. 025–2007) and codes of conduct for other sectors, such as those relating to doctors and accountants.

All public officials are legally required to report any crime, including corruption, to the prosecution and to cooperate with law enforcement authorities. Nonetheless, no internal or external channels have been established to facilitate reporting. A whistle-blower protection system is in place, but no information was provided on its use in cases involving public officials.

The Constitution establishes the principle of the independence of the judiciary (arts. 89 and 90). Pending the promulgation of a new law governing the judiciary pursuant to the constitutional amendment of 2012, the judiciary continues to be subject to the provisions of Statutory Act No. 94–012, which includes the Statute of the Judiciary and its amendments.

The Supreme Council of the Judiciary is currently composed of members who are from the executive branch or initially appointed by the executive branch. During the country visit, rules concerning the new structure of the Supreme Council were being developed.

While the qualifications required to be appointed a judge are clear and objective and emphasize impartiality, the procedures relating to the “direct appointment” of judges strictly on the basis of professional experience, as stipulated in article 23 of the statutory act, have not yet been defined. Moreover, the procedures for joining the judiciary through “judicial secondment” are not sufficiently regulated so as to be objective.

The appointment panel referred to in the new article 23 (4) of the Statute of the Judiciary is not yet operational. Accordingly, the appointment of judges continues to be handled by the National Commission for Competitive Examinations. Although the criteria for evaluating judges’ performance are founded on integrity, ethics and professionalism, the evaluation is coordinated by the Ministry of Justice and the Office of the Public Prosecutor is involved in the evaluation process.

At its meeting on 8 March 2007, the Supreme Council of the Judiciary adopted a binding code of ethics for judges that sets out conduct requirements, prohibited conduct and acts that are incompatible with judicial work, such as electoral missions or membership of political parties.

10 Article 36 of the Code of Criminal Procedure, article 33 of Decree-Law No. 90–09 governing the law on public institutions and public sector companies and defining their relationship with the State, and article 25 of Act No. 01–2016.

11 Decree No. 018–2017 concerning the protection of witnesses, experts, whistle-blowers and victims of corruption.

12 This statutory act was issued by the executive branch during the transitional period.

13 These procedures were promulgated by means of a decree, in accordance with article 54–8 of the Statute of the Judiciary.
The decisions of the disciplinary board for judges cannot be appealed. A law regulating the conduct of judges has not been put into effect.

Public procurement and management of public finances (art. 9)

Act No. 24–2021 is the principal legal framework that regulates decentralized public procurement in Mauritania. This framework applies to all public procurement, with the exception of defence contracts, national security and services related to arbitration, conciliation and legal assistance, as well as procurement during humanitarian and medical emergencies (art. 3 of the Public Procurement Act).

The Public Procurement Act applies to public contracts with a value in excess of an amount that is determined periodically by the Prime Minister (art. 5). The current ceiling is 600,000 ouguiyas, or approximately $950. Contracts for less than this amount are subject to simplified procedures. While procurement through “direct agreement” is limited to the cases specified in article 43 of Decree No. 83–2022, “direct agreement” in supplementary contracts that are necessary for the completion of preliminary contracts make it possible to stifle competition.

Offers are evaluated on the basis of economic, financial and technical criteria (Decree No. 83–2022). The tender documents specify the methodology used for determining the most cost-effective and technically compatible bid (art. 37). Bids are unsealed in public meetings (art. 26). However, there is no indication in the law as to the timing of this step.

There is a two-tier mechanism for appealing decisions related to the tender process (chap. IV of the Code of Special Procedures; arts. 127 and 128 of Decree No.126–2017). The national Public Procurement Oversight Authority is the appellate body empowered to oversee bids.

The draft code of conduct prepared by the Public Procurement Oversight Authority was going through the approval process at the time of the country visit.

The Constitution sets out the procedure for adopting the budget (art. 68). Organic Act No. 039–2018 sets out the methods for the preparation and approval of the budget (arts. 46–48), which is prepared on the basis of multi-year budget programming and updated annually to take into account developments in the country’s economic and social conditions. However, the budget documents submitted to the National Assembly in relation to the vote on the budget act lack the basic information that is needed to develop a good understanding of the draft budget. Such information includes the budget results for the previous financial year and the presentation of the current year’s budget in the same format as the draft budget. Moreover, although the meetings of the National Assembly are open to the public, the meetings of the budget committee are not, thereby limiting the public’s ability to access information about the budget.

Some information on budget implementation is made available to the public on the Internet, in the annual reports of the Court of Auditors and in the budget implementation reports, which are available on the Treasury portal. Decree No. 186–2019 of 14 October 2019, which includes the general regulations for budget and public accounting management, sets out the methods and procedures for programming and scheduling the budget (arts. 18, 19, 21, 23 and 25). Article 68 of Organic Law No. 039–2018 of 9 October 2018, concerning finance laws, and article 180 of Decree No. 186–2019 provide that State resources, regardless of their nature and the type of beneficiary, are

---

14 Decree No. 083–2022 sets out the manner in which the act is to be implemented. This decree complements other decrees and orders governing matters relating to public procurement, in particular decisions taken by the Cabinet with regard to the Public Procurement Oversight Authority and the National Oversight Commission for Public Contracts.

15 Based on the exchange rate as at 21 December 2022.

paid into a single account in the Treasury that is maintained by certified accountants. Decree No. 186–2019 establishes the general rules for budget and public accounting management. Ordinance No. 804–2019 of the Minister of Finance, dated 8 October 2019, contains the accounting standards that are applicable to public financial statements. In addition, a system of external audit through the Court of Auditors is in place.

The Court of Auditors, the Inspectorate General of the State and the Inspectorate General of Financial Affairs analyse risks and conduct oversight through annual inspections. However, no specific measures are in place for identifying and prioritizing corruption risks in relation to the budget, nor are there any measures in place to address such risks.

Decree No. 186–2019 (arts. 116–121) and Act No. 32–2018 concerning the Court of Accounts (arts. 35–42 and 53–58) stipulate corrective actions in case of non-compliance with public finance requirements.

Under the revised Accounting Code, which was adopted by means of Act No. 09–99, government financial records must be maintained and accounting records and documents must be retained for at least 10 years following the end of the relevant fiscal year (chap. I, para. 2). Article 94 of Decree No. 91–98 of 4 December 1998, which contains the Statute of Public Accountants, stipulates a retention period of up to 30 years for certain designated accounting archives. Falsification of official records results in the imposition of criminal penalties (arts. 141 et seq. of the Penal Code; Act No. 18–2019; Decree No. 91–98).

Public reporting; participation of society (arts. 10 and 13)

Public officials must provide users with information on the laws and regulations in force, and public offices must publish information on their activities, including information that makes it possible to evaluate their management or administration (arts. 7 and 22 of Ordinance No. 025–2007). However, there is no legal or regulatory framework that establishes the right to access to information.

Recent reforms to streamline administrative procedures and address citizens’ complaints include the appointment of dedicated staff in public bodies and the creation of “Khadamati” (My Services), a web-based mobile application that makes it possible to access administrative services online and increase transparency.

Although information is provided through official government websites, their contents are not regularly updated, including information that should be accessible to the public.

Framework Act No. 006–2016, concerning the information society, is aimed at paving the way for legal and institutional reforms with regard to access to information. The measures taken thus far include a project to digitalize 110 public services by 2025. Additional efforts are needed in order to allow effective access to information and provide streamlined services.

The Inspectorate General of the State has begun to conduct corruption risk assessments in the public administration of the health and education sectors. However, the results of those assessments have not been published. While State audit reports are meant to be published (art. 65 of Act No. 32–2018), not all reports have been published, and there have been repeated delays in publication.

The Constitution enshrines the principle of free association (art. 10), and the recently adopted Act No. 004–2021, concerning associations, foundations and networks, facilitates the establishment of civil society organizations and allows them to participate in public policy consultations at the central and local levels. The Act is supported by a digital registration platform for the management of civil society organizations (Feddam.com).

There were 10 anti-corruption civil society organizations registered at the time of the country visit.
School curricula at all levels include topics on integrity and anti-corruption, and religious institutions regularly call for the raising of citizens’ awareness of these topics.

There are no rules that specifically promote and protect the freedom to seek, receive, publish and disseminate information concerning corruption.

Although the authorities may act on anonymous complaints, anonymous reporting is unofficial.

Private sector (art. 12)

All companies operating in Mauritania and individuals engaged in commercial activities are subject to clear registration procedures, which are specified in article 29 of the Commercial Code. The beneficial owner must be identified (art. 29 bis of the Commercial Code). Those having registered are obliged to update their information within one month of any changes having occurred (art. 33 of Decree No. 33–2021).

The commercial register is open to the general public, but access to the register of beneficial owners is restricted and subject to court authorization (arts. 66 and 67 of Decree No. 33–2021).

Pursuant to article 30 of Act No. 025–2007, the employment of former public servants in the private sector is subject to conditions that have not yet been promulgated.

Act No. 009–99, concerning the revision of the national accounting scheme, and Decree No. 140–99, which establishes the procedures for the application of the accounting scheme, define the methods and procedures for the maintenance of accounts, the preparation of financial statements and the external control of accounts for all public and private institutions. In addition, Mauritanian law requires companies, depending on their size and activity, to appoint an independent auditor or auditors to verify the regularity and correctness of their financial statements. In addition to legally mandated auditing, the establishment of an internal audit and control system is a regulatory requirement for companies (arts. 383, 406, 459 and 598 of the Commercial Code).

Articles 685, 686 and 734 of the Commercial Code establish penalties for non-compliance with accounting and auditing standards.

No measures are in place to promote the development of codes of conduct or ethical standards for the private sector.

Act No. 52–2012 concerning the Investment Code, in particular article 29 thereof, includes control and oversight procedures for investment licences that have been granted. In cases of fraud, the relevant provisions provide for the withdrawal of investment licences and immediate payment of accrued rights that were the subject of the exemption.

Maintaining accounts that do not comply with the applicable rules is considered to be accounting fraud under article 142, paragraph 1, of the Tax Code. Article 23 of the Commercial Code provides that all supporting documents and papers for transactions recorded in accounting books must be retained for 10 years. Nonetheless, the practices set out in article 12, paragraph 3, of the Convention are not specifically prohibited.

The list of expenses that can be deducted from taxes is found in book I (direct taxes), part I, chapter 2, section 3, of the Tax Code; the list does not include expenses that constitute bribes.

Measures to prevent money-laundering (art. 14)

Mauritania has established an anti-money-laundering regulatory and oversight regime that covers financial institutions, designated non-financial companies and professions and non-profit organizations, pursuant to Act No. 17–2019 on combating money-laundering and the financing of terrorism. The list of subject entities required to implement the anti-money-laundering regime, as set out in Act No. 17–2019 and
Decree No. 197-2019, is comprehensive and includes natural and legal persons providing formal or informal services for the transfer of funds or value.

Implementation monitors have been designated for all financial institutions and designated non-financial businesses and professions and are endowed with punitive powers (art. 28 of Act No. 17–2019). The penalties for subject entities and their employees are set out in article 44 of Act No. 17–2019 and include deterrent and proportionate penalties. However, the figures provided show that on-site inspections have been carried out at financial institutions only.

Act No. 17–2019 stipulates that a national risk assessment be conducted in order to evaluate weaknesses with regard to the prevention of money-laundering (art. 33) and requires subject entities to apply a risk-based approach to preventing and mitigating the risk of money-laundering (arts. 6 and 19). The first national risk assessment was carried out in 2019. At the time of the country visit, work was under way to adopt a national anti-money-laundering strategy.

With respect to the identification of customers that are natural and legal persons and legal arrangements, article 3, subparagraphs 1 (a) to (e), of Decree No. 197–2019 address in detail the requirements for financial institutions and designated non-financial businesses and professions.

While the definition of “beneficial owner” contained in article 1 of Decree No. 197–2017 is based on comprehensive and clear criteria, there are no procedures or guidelines on appropriate identification methods when the identity of a natural person exercising effective control over a legal person is unknown.

Under article 12 of Act No. 17–2019, all financial institutions and companies and designated non-financial businesses and professions are required to retain records for 10 years.

Under article 15 of Act No. 17–2019, subject entities are required to report any transactions or attempted transactions that are suspected of being money-laundering.

Mauritania has established the Financial Intelligence Unit as a national centre for receiving, analysing and disseminating reports on suspicious transactions. It enjoys financial and operational autonomy and independent decision-making power over matters within its competence (art. 29 of Act No. 17–2019). The Unit may exchange information and data with relevant national authorities, including prosecutors and oversight authorities. It may also exchange information on suspicious transactions or other relevant information with its foreign counterparts (art. 29, para. 6, of Act No. 17–2019).

Mauritania has also established a national committee on countering money-laundering and the financing of terrorism (art. 32 of Act No. 17–2019).

At the time of the country visit, the Financial Intelligence Unit was in the process of joining the Egmont Group of Financial Intelligence Units. The Unit has signed six bilateral cooperation agreements.\(^\text{18}\)

Mauritania has established a cross-border currency declaration system for incoming and departing travellers carrying negotiable cash or instruments of an amount equal to or greater than $2,781 (art. 56 of Act No. 17–2019; Instructions of the Governor of the Central Bank No. GR/2019/08). The cross-border transfer of cash and negotiable instruments by mail or shipping is prohibited. Persons who provide false information or who fail or refuse to make a declaration are subject to prison sentences of one to five years and/or a fine of at least 100,000 ouguiyas (approximately $2,920). Customs officials may inquire about the source or purpose of the foreign currency and are authorized to seize suspicious funds.

Pursuant to article 13 of Act No. 17–2019, financial institutions are obliged to include in remittances accurate information regarding the transfer order and the beneficiary,

\(^{18}\) Namely, with Algeria, France, Morocco, the Niger, Senegal and the United Arab Emirates.
and to retain information relating to wire transfers. Transfers containing incomplete information are rejected.

Mauritania is a member of the Middle East and North Africa Financial Action Task Force. The third enhanced follow-up report, published in November 2021, indicates the efforts made to comply with the recommendations of the Task Force.

Mauritania is a party to the 1983 Arab League Convention on Mutual Assistance in Criminal Matters and the General Convention on Judicial Cooperation signed at Antananarivo on 12 September 1961. It has also entered into judicial cooperation agreements with Algeria, France and Morocco.

2.2. Successes and good practices

• The “Khadamati” programme, which is aimed at reducing bureaucracy and providing access to administrative services through the Internet (art. 10 (b)).

2.3. Challenges in implementation

It is recommended that Mauritania:

• Adopt a national anti-corruption strategy that is fully in line with the national Strategy for Accelerated Growth and Shared Prosperity; support implementation through specific action plans that set measurable targets and time frames for implementation, as well as through an appropriate monitoring and evaluation mechanism; ensure that the new strategy is anchored in an effective diagnosis of key corruption risks and that it addresses shortcomings in order of priority (art. 5, paras. 1 and 2).

• Ensure, by law, the existence of a specialized anti-corruption body with the authority to coordinate national actions to prevent corruption, including by overseeing the implementation of the national anti-corruption strategy and disseminating knowledge on the prevention of corruption; and provide this body with adequate material resources, specialized staff, training for those staff and the independence necessary for the effective performance of its functions (art. 6).

• Assess whether there is a need to reform the current appointment and promotion system for “senior” and “supervisory administrative” positions; codify evaluation criteria and develop scoring frameworks for certification-based recruitment for all civil service departments; establish a mechanism for following up on the recommendations of the National Commission for Competitive Examinations; establish uniform criteria for the selection of panels that adjudicate recruitment competitions; and continue efforts to enhance the effectiveness of the grievance mechanism related to hiring matters (art. 7, para. 1 (a)).

• Strengthen procedures for the selection, training and rotation of individuals in public positions considered especially vulnerable to corruption, where appropriate (art. 7, para. 1 (b)).

• Consider requiring candidates to comply with tax obligations, demonstrate that there is no potential conflict of interest with the desired position and disclose assets owned prior to taking up the position (art. 7, para. 3).

• Consider enhancing transparency with respect to the financing of political parties, including by requiring regular reporting of income and expenses and making such reports publicly available, and by establishing an effective verification mechanism and adopting deterrent and proportionate penalties for non-compliance with campaign financing rules; and consider operationalizing campaign finance monitoring committees (art. 7, para. 4).

• Seek to strengthen systems that promote transparency and prevent conflicts of interest, including through the development of relevant guidelines and training courses, and through the establishment of an effective mechanism for the reporting of interests by elected and non-elected public officials; seek to
establish systems requiring public officials to declare their outside activities, including employment, investments, assets and/or benefits from which a conflict of interest might result (art. 7, para. 4, and art. 8, para. 5).

• Consider establishing additional mechanisms to facilitate the reporting by public officials of corruption, including appropriate mechanisms for the protection of whistle-blowers (art. 8, para. 4).

• Strengthen the public procurement framework by amending laws to reduce situations wherein “direct agreement” or other exemptions from public tenders are applicable; set dates for the opening of bids; and adopt a code of conduct for public officials involved in procurement (art. 9, para. 1).

• Oversee the budget preparation process with greater transparency, including through providing the basic information necessary for a good understanding of the draft budget, in particular the results of the previous year’s budget; enhance public participation in the preparation and implementation of the budget by presenting information in a publicly understandable manner and by making the budget committee sessions open to the public; introduce a risk management system (art. 9, paras. 2 (a), (b) and (d)).

• Enact a legal and regulatory framework that gives the public effective access to information, and consider developing relevant guidelines for the implementation, with due regard for the protection of privacy and personal data, of legal decisions and acts of concern to members of the public; continue to enhance the delivery of public services, including through e-government tools and channels, and ensure that government websites are regularly updated when appropriate; and disseminate information, which may include periodic reports on the risks of corruption in public administration (art. 10, paras. (a), (b) and (c)).

• Strengthen the independence and impartiality of the judiciary, including through the enactment of a new law on the judiciary by means of a legislative act. Review the composition of the Supreme Council of the Judiciary to ensure the majority representation of judges and adopt legislation regulating its composition, powers and functions; ensure that the Supreme Council of the Judiciary is granted exclusive authority to manage and regulate the full career path of members of the judiciary; establish the right to appeal disciplinary decisions; and consider making the recruitment procedures relating to “direct appointment” and “judicial secondment” more objective (art. 11).

• Consider taking measures to: (a) prevent the misuse of procedures regulating private entities, including procedures relating to subsidies and licences for commercial activities; (b) promote the development of ethical standards or governance principles for private entities; (c) prevent conflicts of interest by imposing restrictions for a reasonable period on public officials’ activities or employment by the private sector; and (d) promote transparency within legal entities and ensure that information on beneficial ownership is accurate, updated and promptly made available to law enforcement authorities (art. 12, para. 2).

• Prohibit the accounting practices listed in article 12, paragraph 3, of the Convention.

• Take additional legislative measures to promote the freedom to seek, receive, publish and disseminate information concerning corruption (art. 13, para. 1 (d)).

• Take further measures to ensure that existing and planned anti-corruption bodies, including their reporting mechanisms, are known to the public; legally allow anonymous reporting (art. 13, para. 2).

• Make clear the requirements for subject entities regarding verification of the identity of beneficial owners in cases where information on natural persons exercising effective control over legal entities is not available; strengthen risk-based oversight of designated non-financial businesses and professions and non-profit organizations and maintain relevant statistics, including in relation to
penalties applied for non-compliance with anti-money-laundering requirements; and continue efforts to adopt a national anti-money-laundering strategy (art. 14, para. 1 (a)).

• Strengthen the capacity of the Financial Intelligence Unit to cooperate and exchange information at the international level, including by strengthening its independence in matters within its competence (art. 14, para. 1 (b)).

• Continue efforts to strengthen cooperation with relevant regional and multilateral initiatives to counter money-laundering (art. 14, para. 5).

2.4. Technical assistance needs identified to improve implementation of the Convention

• Legislative assistance with the implementation of article 6 of the Convention and related capacity-building (art. 6).

• Review of the draft code of conduct for public officials and the Statute of the Judiciary, and assistance with the enactment of laws on access to information and the prevention of conflict of interest (arts. 8, 10 and 11).

• Development of a code of conduct for the private sector (art. 12).

• Provision of best practices for reporting corruption. Capacity-building for other actors involved in preventing corruption (art. 13).

• Capacity-building in relation to parallel financial investigations (arts. 14, 52 and 58).

3. Chapter V: asset recovery

3.1. Observations on the implementation of the articles under review

General provision; special cooperation; bilateral and multilateral agreements and arrangements (arts. 51, 56 and 59)

Both Act No. 14–2016 (chap. IX) and Act No. 17–2019 (arts. 77–92) contain specific provisions to facilitate the recovery of proceeds of corruption.

Mauritania does not require a relevant treaty in order to provide legal assistance; it may do so pursuant to domestic laws and the principle of reciprocity. The Convention is considered to serve as a legal basis in this regard (art. 36 of Act No. 14–2016).

The Ministry of Justice is the central authority for mutual legal assistance and the focal point for asset recovery. Although Mauritania has had an office dedicated to the management of seized and confiscated property since 2017, the office needs to be enhanced in order to effectively carry out its mandated tasks.

Chapter V of Act No. 14–2016 reflects many of the provisions of chapter V of the Convention. However, given the lack of cases, examples and data on implementation, the review was limited to legislative compliance.

Article 45 of Act No. 14–2016 allows Mauritania to exchange information on proceeds of crime with any State party to the Convention without prior request. However, no authority has been formally appointed to do so.

Mauritania has concluded bilateral and multilateral agreements to enhance the effectiveness of international cooperation.

Prevention and detection of transfers of proceeds of crime; financial intelligence unit (arts. 52 and 58)

Under article 6, paragraph 2, of Act No. 17–2019, financial institutions and designated non-financial businesses and professions are required to verify the identity of customers by following the identification procedures for natural persons, legal persons and legal arrangements.
In accordance with article 9 of Act No. 19–2019, accounts requested or held by or on behalf of individuals entrusted with prominent public functions, including foreign nationals and civil servants holding leadership positions in international organizations, are subject to additional due diligence measures as provided for in article 4, paragraphs 1 and 2, of the Act, including obtaining the consent of a higher authority to establish an employment relationship, taking reasonable steps to determine the source of funds and applying enhanced scrutiny to the employment relationship. However, no additional steps have been taken to accurately identify all relevant functions, and it is not clear whether the measures are applicable to family members and close associates.

Mauritania has not established a mechanism for notifying financial institutions located in its jurisdiction, upon the request or on the initiative of another State party, of the designated natural or legal persons whose accounts must be subject to enhanced scrutiny.

Pursuant to article 25 of Act No. 17–2019, the creation and utilization of shell banks is prohibited. Article 8 of the same Act stipulates that financial institutions must not enter into or continue a correspondent banking relationship with shell banks or with foreign financial institutions that permit their accounts to be used by shell banks.

Pursuant to Act No. 54–2007, Mauritania has adopted a paper-based system for asset declaration. The requirement to submit declarations applies to the President of the Republic, the Prime Minister, members of the Government and other designated government officials.19 Declarations must include the assets of minor children, but not those of spouses. Declarations are administered by the committee on financial transparency in public life at the Supreme Court. The contents of the declarations are published only with the express consent of the declarant or of his or her heirs. Since declarations are not subject to scrutiny, the committee is unable to effectively identify cases of illicit enrichment. Failure to comply with asset declaration requirements could result in removal from office. There are no measures in place allowing the authorities to exchange asset declaration information with competent foreign authorities.

Mauritania has not taken measures to require appropriate public officials having an interest in or signature or other authority over a financial account in a foreign country to report that relationship and maintain appropriate records.

Measures for direct recovery of property; mechanisms for recovery of property through international cooperation in confiscation; international cooperation for purposes of confiscation (arts. 53, 54 and 55)

Article 38, paragraph 1, of Act No. 14–2016 explicitly gives foreign States the right to initiate civil proceedings before the Mauritanian courts to prove ownership of property acquired as a result of acts of corruption.

Courts may order persons convicted of corruption offences to pay civil compensation to States suffering damage or injury as a result of acts of corruption (art. 38 of Act No. 14–2016; arts. 2 and 330 of the Code of Criminal Procedure). Article 38 of Act No. 14–2016 allows judicial authorities to consider a foreign State a victim of acts of corruption and, accordingly, entitled to compensation.

Pursuant to article 38, paragraph 3, of Act No. 14–2016, the Mauritanian courts, when adjudicating confiscation orders, must recognize and preserve the legitimate property rights claimed by other States.

A foreign confiscation order may be executed immediately, without a domestic trial, by a competent court in Mauritania (arts. 39, 43 et seq. of Act No. 14–2016; arts. 632 et seq. of the Code of Criminal Procedure). The Mauritanian courts may also

19 The decree implementing article 5 of Act No. 54–2007 on financial transparency in public life and the list of appropriate public officials have not yet been approved.
order that property of foreign origin be confiscated in a ruling on the offence of money-laundering under article 39, paragraph 2, of Act No. 14–2016.

Mauritanian law allows property acquired through the commission of corruption offences to be confiscated without a conviction (art. 39, para. 3, of Act No. 14–2016).

The competent authorities in Mauritania may order that property derived from the commission of corruption offences be frozen on the basis of a court order issued by the requesting State party (art. 40, para. 1, of Act No. 14–2016; art. 51 of Act No. 17–2019). The authorities have affirmed that a foreign freezing or seizure order is necessary for the requested legal assistance to be provided.

Mauritania may take provisional measures to retain property, as, for example, in the case of the arrest of a foreign national (arts. 29 and 40 of Act No. 14–2016).

In line with the Convention, Mauritania regulates the content of requests for legal assistance for the purpose of confiscation under article 42 of Act No. 14–2016.

Cooperation requests for the purposes of confiscation may be refused or provisional measures lifted if the requesting State does not provide sufficient and timely evidence or if the property is of a de minimis value. Before any provisional measure is lifted, the requesting State may be invited to present arguments in favour of maintaining such measures (art. 4 of Act No. 14–2016).

The rights of bona fide third parties are taken into account in expropriation decisions (e.g., arts. 38 and 42 of Act No. 14–2016; art. 49 of Act No. 17–2019).

Return and disposal of assets (art. 57)

In Mauritania, international cooperation in confiscation is regulated by two laws: Act No. 14–2016 (art. 46), which provides that confiscated property be disposed of in accordance with the relevant international treaties and legislation in force, and, in the case of money-laundering offences, Act No. 17–2019 (art. 20 of Decree No. 197–2019), which gives the Minister of Finance discretionary power to share the proceeds of confiscation with the requesting State party.

The authorities have made clear that the relevant provision of Act No. 14–2016 (art. 46) refers to “international treaties”, which are usually understood to be bilateral agreements. Although there is nothing to prevent the authorities from disposing of confiscated assets through the application of article 57 of the Convention, it is not certain that the Convention would be applied in relevant cases, as the provisions of Act No. 14–2016 do not expressly provide for the return of confiscated funds to the requesting State, and the provisions of the Convention regarding the return of assets are not self-executing.

To date, there have been no cases in which Mauritania has requested the return of assets.

There is nothing to prevent the deduction of reasonable expenses incurred in the provision of mutual legal assistance.

Mauritania has not concluded any agreements on the final disposal of confiscated property; no legal provisions would prevent it from undertaking such disposal on a case-by-case basis.

3.2. Successes and good practices

• Specific and clear legislation granting foreign States the right to direct recovery of the proceeds of corruption (art. 53).
3.3. Challenges in implementation

It is recommended that Mauritania:

**General recommendations**

- Establish and fully operate a case management system for the systematic collection of information and statistics on international cooperation in asset recovery cases (art. 51);

- Continue efforts to enable the Central Office for Asset Management to perform its mandated tasks, in particular by considering the adoption of comprehensive asset management guidelines (art. 51).

**Specific recommendations**

- Explicitly require financial institutions to identify accounts requested or maintained by or on behalf of individuals entrusted with prominent public functions and their family members and close associates; and ensure that the accounts of family members and close associates are subject to the same enhanced scrutiny (art. 52, para. 1).

- Issue advisories on natural or legal persons whose accounts require enhanced scrutiny (art. 52, para. 2 (a)).

- Where appropriate, notify financial institutions within its jurisdiction, at the request of another State Party or on its own initiative, of persons whose accounts should be subject to enhanced scrutiny (art. 52, para. 2 (b)).

- Consider enhancing the asset declaration system for elected and non-elected public officials, including by developing a list of the relevant public officials that covers the assets of spouses and close relatives, by establishing an effective verification mechanism and by increasing the transparency of declarations (art. 52, para. 5).

- Consider sharing relevant information with the competent foreign authorities, where necessary, and requesting appropriate government officials with an interest in or signature or other authority over a financial account in a foreign country to report that relationship and to maintain appropriate records related to such accounts (art. 52, paras. 5 and 6).

- Take such measures as may be necessary to permit the freezing or seizure of property upon a request that provides a reasonable basis to believe that there are sufficient grounds for taking such action and that the property would eventually be subject to confiscation (art. 54, para. 2 (a)).

- Designate the entity authorized to, on its own initiative, share information on money-laundering with relevant foreign partners (art. 56).

- Adopt legislative measures on the disposal and return of confiscated property in accordance with article 57, paragraphs 1 to 3, taking into account the rights of bona fide third parties; and waive, in accordance with the Convention (art. 57, paras. 2 and 3), the discretionary power granted to the Minister of Finance, pursuant to article 20 of Decree 197–2019, to share the confiscated proceeds of corruption.

- Ensure that the State is able to cooperate in preventing and combating the transfer of proceeds of offences, including by allowing the exchange of information on beneficial ownership (art. 58).

3.4. Technical assistance needs identified to improve implementation of the Convention

- Legislative assistance and capacity-building to operationalize the Central Office for Asset Management (art. 57).