

## Organizational Integrity Index (OII) Better perception of MRA's Integrity

The fourth survey on the perception of integrity at the Mauritius Revenue Authority (MRA) demonstrated once again that the institution is moving in the right direction to achieve its ultimate goal of being a world-class tax administration respected for its professionalism, efficiency, equity, its integrity and its contribution to the socio-economic development of the Republic of Mauritius.

This survey, conducted by the firm Economic & Management Consultants Ltd among MRA's stakeholders and the public in general, aimed at assessing their perception of integrity at the MRA. It was based on the following six dimensions of integrity: (i) the legal framework, regulatory and institutional, (ii) leadership, (iii) internal controls, (iv) staff attitude and behaviour, (v) its relationship with external stakeholders and (vi) the automation and reforms within the Organisation.

The report, submitted in May 2021, reveals that the Organizational Integrity Index has improved, compared to the last exercise carried out in 2016. It went from 73.9 in 2016 to 76.3 in 2021. According to MRA staff, the departments that enjoy the highest level of integrity are the Internal Audit Department (IAD), the Operational Services Department (OSD), the Large Taxpayers Department (LTD) and the Information Systems Department (ISD). In contrast, the business segment assigns the highest integrity rating to Customs.

This result is highly encouraging result for the MRA, and is indicative of the success of the various initiatives it has implemented in recent years. In its organizational structure, the Internal Affairs Division and the Internal Audit division are respectively responsible for staff integrity and good governance. The MRA has its own code of conduct and ethics, an obligation of its employees to submit a declaration of assets every three years, a declaration of integrity policy, a guide on "gifts" and the obligation to report assets. New strategies such as the Corruption Risk Mapping (CRM) have been developed to identify the risks of corruption and take measures to counter them. Training on Ethics is provided to employees and every effort is made to raise awareness through media, seminars and workshops.

The MRA has invested heavily in automating its operations to minimise human contact. The Organisation has an effective Quality Management System (QMS) and well-designed Standard Operating Procedures (SOPs) to meet quality standard criteria as defined by ISO 9001-2015.

The efforts made by the MRA in the promotion of integrity as well as other values namely fairness, responsiveness and accountability have largely contributed in propelling the Republic of Mauritius to the 5<sup>th</sup> position in the World Bank's Ease of Paying Tax index published in the Ease of Doing Business Report 2020.

The results of the fourth edition of the Taxpayers' Satisfaction Survey (TSS), carried-out during the individual income tax e-filing season 2020 to assess the perception that taxpayers have of the services offered by the MRA, is consistent with this present study.

The next survey on Integrity Perception at the MRA will be carried out in three years.