



MECHANISM FOR FOLLOW-UP ON THE
IMPLEMENTATION OF THE INTER-AMERICAN
CONVENTION AGAINST CORRUPTION

Forty-First Meeting of the Committee of Experts

March 11 - 14, 2024

Washington, D.C.

OEA/Ser.L.

SG/MESICIC/doc.653/23. Rev.4

March 14, 2024

Original: English

COOPERATIVE REPUBLIC OF GUYANA

FINAL REPORT

(Adopted at the March 14, 2024 plenary session)

SUMMARY

This Report contains comprehensive review of the implementation in Guyana of Article XVI of the Inter-American Convention against Corruption, on bank secrecy, which was selected by the Committee of Experts of the MESICIC for the Sixth Round. The Report also includes a comprehensive review of the implementation of the recommendations formulated to Guyana in the Third Round, which refer respectively to: denial or prevention of favorable tax treatment for expenditures made in violation of anticorruption laws (Article III, paragraph 7 of the Convention); prevention of bribery of domestic and foreign government officials (Article III, paragraph 10 of the Convention); transnational bribery (Article VIII of the Convention); and extradition (Article XIII of the Convention).

The review was conducted in accordance with the Convention, the Report of Buenos Aires, the Committee's Rules of Procedure, and the Methodologies adopted for conducting on-site visits and for the Sixth Round, including the criteria set out therein for guiding the review based on equal treatment for all States Parties, functional equivalence, and the common purpose of both the Convention and the MESICIC of promoting, facilitating, and strengthening cooperation among the States Parties in the prevention, detection, punishment, and eradication of corruption.

The review was carried out mainly considering the Response to the Questionnaire by Guyana and information gathered during the on-site visit conducted between October 2 – 5, 2023, by representatives of Trinidad and Tobago and Suriname, with the support of the Technical Secretariat. During that visit, the information furnished by Guyana was clarified and supplemented with the opinions of civil society organizations.

With regard to the implementation of the recommendations that were formulated to Guyana in the Report of the Third Round, based on the Methodology for the Sixth Round and bearing in mind the information provided in the Response to the Questionnaire and during the on-site visit, the Committee made a determination as to which of those recommendations have been satisfactorily implemented, which require additional attention, which need to be reformulated, and which are no longer valid.

Some of the recommendations formulated regarding the **denial or prevention of tax benefits for payments made in violation of anticorruption legislation** highlight, among other aspects, the importance of keeping records of corruption-related cases referred by tax authorities and monitoring what happens to these cases, especially when they are handed over to the Public Prosecutions Service. This helps ensure transparency and accountability in dealing with corruption cases related to tax benefits.

In addition, based on the analysis of the new developments in Guyana in relation to the implementation of the Convention provisions selected for the Third Round dealing with the **denial or prevention of tax benefits for payments made in violation of anticorruption legislation** the committee suggested that Guyana maintain comprehensive statistical information related to anticorruption efforts and tax benefits, enabling better monitoring, assessment, and corrective actions as needed.

Some of the recommendations on the matter of **prevention of bribery of domestic and foreign public officials** include conducting awareness and integrity promotion campaigns targeting the private sector on best practices to be implemented to prevent corruption. In addition to promoting, among the organs and entities in charge of preventing and/or investigating violations of the measures designed to preserve the accuracy of accounting records and protect their integrity, the adoption and implementation of effective methods that include the routine inspection and analysis of accounting information for the purpose of identifying possible irregularities and hidden amounts related to acts of corruption that could be concealed in those records.

Recommendation on **transnational bribery** included criminalize this offence, as defined in Article VIII of the Convention, which involves offering or granting monetary value or other benefits to foreign government officials in exchange for actions related to their public duties. This should be done while respecting a country's Constitution and legal principles. Additionally, the Committee considered that it is important to maintain and publicly disclose the outcomes of providing assistance and cooperation to other Convention States in cases of international bribery offenses.

The recommendation on **illicit enrichment** refers to maintain results on the provision of assistance and cooperation to States Parties of the Inter-American Convention against Corruption, with respect to this offense.

Some of the recommendations formulated on **extradition** include the following: i. evaluate the effectiveness of the Convention for extraditing individuals involved in corruption cases; and ii. implement specialized training programs for administrative and judicial authorities dealing with extradition cases, focusing on the Convention's application in such situations.

For the review of the provision on **bank secrecy** selected for the Sixth Round, some of the recommendations formulated for the consideration of Guyana refer to issues such as adopting the measures it deems pertinent in order to establish sanctions in the event of non-compliance with the policies and practices it adopts for processing and responding to requests for assistance by another State Party regarding banking information related to an act of corruption in a timely manner. In addition, take such measures as it deems appropriate to include, in the event of refusal of requests for the lifting of bank secrecy, the grounds for the decision denying a request for assistance or information required for the purpose of an investigation or a proceeding related to this matter.

**COMMITTEE OF EXPERTS OF THE FOLLOW-UP MECHANISM ON THE
IMPLEMENTATION OF THE INTER-AMERICAN CONVENTION AGAINST CORRUPTION**

**FINAL REPORT ON FOLLOW-UP ON IMPLEMENTATION IN COOPERATIVE REPUBLIC
OF GUYANA OF THE RECOMMENDATIONS FORMULATED AND PROVISIONS
REVIEWED IN THE THIRD ROUND, AND ON THE PROVISION OF THE CONVENTION
SELECTED FOR REVIEW IN THE SIXTH ROUND¹**

INTRODUCTION

1. Content of the Report

[1] As agreed upon by the Committee of Experts (hereinafter “Committee”) of the Follow-Up Mechanism for the Implementation of the Inter-American Convention against Corruption (MESICIC) at its Thirty-Fourth Meeting of the Committee of Experts,² this Report will first refer to follow up on implementation of the recommendations formulated to The Cooperative Republic of Guyana in the Report of the Third Round³

[2] Second, where applicable, it will refer to new developments in The Cooperative Republic of Guyana regarding the provisions of the Inter-American Convention against Corruption (hereinafter “Convention”) selected for the Third Round, and regarding such matters as the legal framework, technological developments, and results, and, if applicable, appropriate observations and recommendations will be formulated.

[3] Third, it will address implementation of the Convention provisions selected by the Committee of Experts of the Mechanism for the Follow-up of Implementation of the same (MESICIC) for the Sixth Round of review. That provision corresponds to Article XVI of the Convention on Bank Secrecy, which reads: “1. *The Requested State shall not invoke bank secrecy as a basis for refusal to provide the assistance sought by the Requesting State. The Requested State shall apply this article in accordance with its domestic law, its procedural provisions, or bilateral or multilateral agreements with the Requesting State.* 2. *The Requesting State shall be obligated not to use any information received that is protected by bank secrecy for any purpose other than the proceeding for which that information was requested, unless authorized by the Requested State.*”

[4] Fourth, it will refer to best practices, where applicable, that the country under review has wished to voluntarily share regarding implementation of the Convention provisions selected for the Third and Sixth Rounds.

¹This report was approved by the Committee in accordance with Articles 3 g) and 25 of the Committee’s Rules of Procedure, during the Forty-First Meeting of the Committee of Experts Plenary Meeting of Experts held from March 11 to 14, 2024.

² See the Minutes of the 34th Meeting of the Committee, available at:
http://www.oas.org/en/sla/dlc/mesicic/docs/34reunion_acta_ing.pdf

³ Report on Implementation in Guyana of the Convention Provisions Selected for Review in the Third Round, and on Follow-Up to the Recommendations Formulated to that State in Previous Rounds.
See: https://www.oas.org/juridico/english/mesicic3_guy_rep.pdf.

2. Ratification of the Convention and adherence to the Mechanism

[5] According to the official records of the OAS General Secretariat, The Cooperative Republic of Guyana ratified the Inter-American Convention against Corruption on March 29, 1996, and deposited the instrument of ratification on February 15, 2001.

[6] In addition, The Cooperative Republic of Guyana signed the Declaration on the Mechanism for Follow-up on the Implementation of the Inter-American Convention against Corruption on June 5, 2001.

I. SUMMARY OF INFORMATION RECEIVED

1. Response of The Cooperative Republic of Guyana

[7] The Committee wishes to acknowledge the cooperation that it received throughout the review process from Guyana, and in particular, from the Ministry of Parliamentary Affairs and Governance, which was evidenced, *inter alia*, in the Response to the Questionnaire and in the constant willingness to clarify or complete its contents. Together with its Response, Guyana sent the provisions and documents it considered pertinent.⁴

[8] The Committee also notes that Guyana gave its consent for an on-site visit, in accordance with item 5 of the *Methodology for Conducting On-Site Visits*.⁵ As members of the preliminary review subgroup, the representatives of Suriname and Trinidad and Tobago conducted the on-site visit from October 3 – 5, 2023, with the support of the MESICIC Technical Secretariat. The information obtained during that visit is included in the appropriate sections of this Report, and the agenda of meetings is attached hereto, in keeping with provision 34 of the above-mentioned *Methodology*.

[9] For its review, the Committee took into account the information provided by Guyana until October 14, 2023; which was requested by the Secretariat and by the members of the review subgroup to carry out their functions in keeping with the Rules of Procedure and Other Provisions;⁶ the Methodology for Review of the Implementation of the Recommendations Formulated and the Provisions Examined in the Third Round and the Provisions selected for the Sixth Round;⁷ and the Methodology for Conducting On-Site Visits.

2. Documents and information received from civil society organizations and/or, *inter alia*, private sector organizations, professional associations, academics, and researchers.

[10] The Committee did not receive documents from civil society organizations within the time frame established in the schedule for the Fifth Round, as envisaged by Article 34(b) of the Committee's Rules of Procedure.

[11] Nonetheless, during the on-site visit, information was gathered from civil society and private sector organizations; professional associations; and academics were invited to participate in meetings to that end, pursuant to Article 27 of the *Methodology for Conducting On-site Visits*. A list of those persons is included in the agenda for the visit, which is appended hereto. Pertinent parts of this information are reflected in the appropriate sections of this report.

⁴ Available at: <http://www.oas.org/en/sla/dlc/mesicic/paises-rondas.html?c=Guyana&r=6>

⁵ Available at: http://www.oas.org/juridico/english/met_onsite.pdf

⁶ Available at: http://www.oas.org/juridico/english/mesicic_rules.pdf

⁷ Available at: https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_metodologia_ing.pdf

II. FOLLOW UP ON IMPLEMENTATION OF THE RECOMMENDATIONS FORMULATED IN THE THIRD ROUND AND NEW DEVELOPMENTS WITH REGARD TO THE CONVENTION PROVISIONS SELECTED FOR REVIEW IN THAT ROUND

[12] First, the Committee will discuss progress, information, and new developments in Guyana in relation to the implementation of the recommendations formulated to them and the measures suggested to them by the Committee for implementation in the Report from the Third Round,⁸ and it will proceed to take note of those that received satisfactory treatment and those that require attention by the country under review. In addition, where appropriate, it will address the continued validity of those recommendations and, as applicable, restate or reformulate them, pursuant to the provisions of Section V of the Methodology adopted by the Committee for the Sixth Round.

[13] In this section, the Committee will also take note, where appropriate, of any difficulties in implementing the above recommendations and measures to which the country under review may have drawn attention, as well as of its technical cooperation needs to that end.

[14] Second, it will refer to new developments in Guyana in relation to the Convention provisions selected for the Third Round in such areas as legislative frameworks, technological developments, and results, and proceed to make any observations and recommendations that may be required.

1. DENIAL OR PREVENTION OF FAVORABLE TAX TREATMENT FOR EXPENDITURES MADE IN VIOLATION OF ANTICORRUPTION LAWS (ARTICLE III (7) OF THE CONVENTION)⁹

1.1. Follow up to the Implementation of the Recommendations Formulated in the Third Round.

Recommendation a):

Consider adopting the measures deemed appropriate to make it easier for the appropriate authorities to detect sums paid for acts of corruption in the event that they are being used as grounds for obtaining such treatment such as the following:

Measure i) suggested by the Committee:

i. Manuals, guidelines or directives that will guide them in reviewing those applications, so that they are able to verify that the applications contain the established requirements, to confirm the truthfulness of the information provided, and to confirm the origin of the expenditure or payment on which the claims are based.

[15] With respect to the aforementioned measure, in its Response, the country under review presented information that it considers pertinent:¹⁰

⁸ See Report of the Third Round, *supra* note 3, https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic3_guy_inf.pdf

⁹ For purposes of this Report, the MESICIC Committee of Experts defines favorable tax treatment as all exemptions and any deductible items used for the purposes of determining the income tax base, and other treatment that gives rise to favorable reductions in the amount of tax payable by taxpayers.

¹⁰ Response of Guyana to the Sixth Round Questionnaire, pgs. 9 – 13, available at: www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf

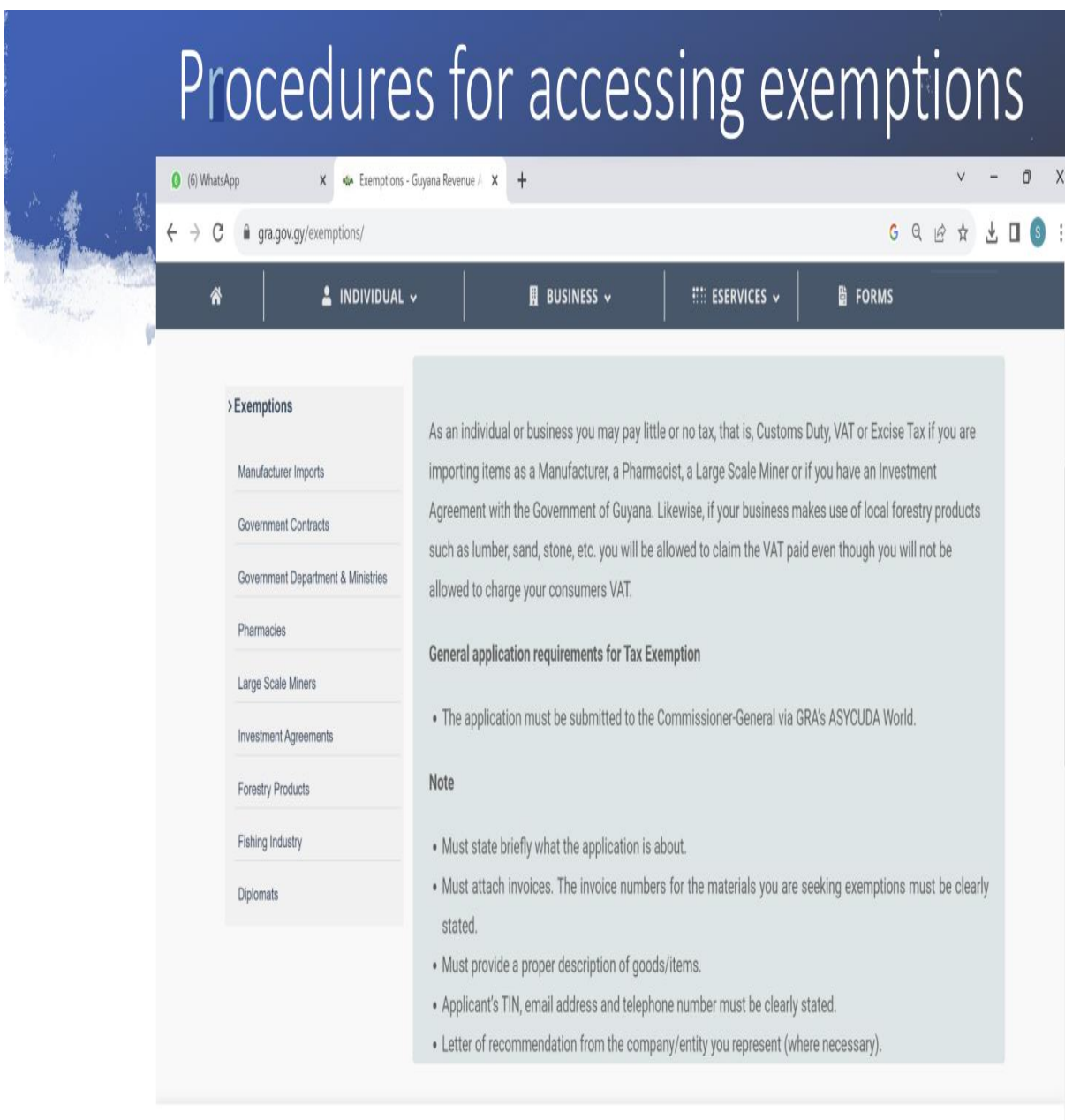
[16] Section 18 of the AMLCFT Act covers important aspects of anti-money laundering and counter-terrorist financing. It includes requirements for Reporting Entities, monitoring of unusual or large transactions, scrutiny of business dealings with individuals from jurisdictions without strong anti-money laundering or terrorist financing controls, ongoing monitoring (sub-section 3), and specific reporting obligations relating to transactions above stipulated threshold (sub-section 5), among other points.

[17] The Financial Intelligence Unit issues guidelines to reporting entities to help them understand AML/CFT obligations regarding customer due diligence. These guidelines include the following documents published in 2021, provided with the Response to the Questionnaire¹¹ and during the on-site visit¹² that are published in the following web site: <https://fiu.gov.gy/aml-cft-guidelines/>.

[18] In addition, during the on-site visit the Ministry of Finance presented the following procedures for accessing exemptions:

¹¹ See: <https://fiu.gov.gy/aml-cft-guidelines/>.

¹² See: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf.



[19] With respect to this measure, the Committee notes that Guyana has the following mechanisms in place to review and verify application request for tax benefits or tax exemptions:

- *“Exemptions from duties and taxes are granted in strict accordance with the relevant laws, encompassing VAT, Customs Duty, and other applicable regulations.*
- *During the processing of exemptions to reduce or eliminate duties and taxes, staff of the Guyana Revenue Authority strictly adhere to established Standard Operating Procedures (SOPs). Multiple levels of control are in place to ensure accuracy and compliance.*

- *Customs declarations are processed using the ASYCUDA World Software, wherein brokers input exemption details. This process ensures a systematic audit trail throughout the entire exemption procedure.*
- *Regular checks are conducted to verify the ongoing validity of conditions under which exemptions are granted. If conditions are found to be no longer valid, taxes may become payable, often on a pro-rated basis.*

-The GRA website (<https://www.gra.gov.gy/>) provides the general guidelines for categories of individuals and businesses applying for exemptions on Customs Duty, Value Added Tax, and Excise Tax on items being imported/exported.

General application requirements for Tax Exemption in Guyana:

- *The application must be made to the Commissioner-General via the GRA's ASYCUDA World.*

Note.

- *Must state briefly what the application is about.*
- *Must attach invoices. The invoice numbers for the materials you are seeking exemptions must be clearly stated.*
- *Must provide a proper description of goods/items.*
- *Applicant's TIN, email address and telephone number must be clearly stated.*
- *Letter of recommendation from the company/entity you represent (where necessary).*

Persons/Contractors who have been awarded Government contracts and are importing supplies necessary for the completion of works in keeping with the contract may be free from tax on those supplies. Government Departments/Ministries can apply to the GRA to be exempted from paying taxes on imported items."

[20] With respect to this measure, the Committee notes that the developments described i. do not refer to the development and implementation of "*manuals, guidelines or directives*," directed to officials of the authorities in charge of granting tax benefits; and ii. they are not intended to "*guide them in reviewing those applications, so that they are able to verify that the applications contain the established requirements, to confirm the truthfulness of the information provided, and to confirm the origin of the expenditure or payment on which the claims are based.*" Given the foregoing, the Committee takes note of the need for the country under review to give attention thereto, which will be reformulated to specify the authorities to which it refers. The recommendation will also refer to the relevance to keep updated those manuals guidelines or directives disseminating them to Tax Administration authorities indicating the way to review and verify requests for the application of tax benefits or tax exemptions and, where appropriate and directed by law widely make publicly available. (See Recommendation 1.4.1, in Section 1.4 of Chapter II of this Report)

Recommendation a):

Consider adopting the measures deemed appropriate to make it easier for the appropriate authorities to detect sums paid for acts of corruption in the event that they are being used as grounds for obtaining such treatment such as the following:

Measure ii) suggested by the Committee:

The possibility of accessing the sources of information necessary to conduct those verifications and confirmations, including requests for information from financial institutions.

[21] With respect to the aforementioned measure, in its Response, the country under review presented information and new developments that it considers pertinent:¹³

[22] Guyana's Regulation 12(3) of the AML/CFT Regulations No. 4 of 2010 specifies reporting requirements for different types of entities. Money transfer agencies must report any transfer over GYD 200,000¹⁴. *Cambios* must report purchases over GYD 400,000¹⁵ and sales over GYD 1,000,000¹⁶, with any cash transaction over GYD 2,000,000¹⁷ requiring reporting.¹⁸

[23] Moreover, according to those regulations, the Special Investigations Unit (SIU) of the Guyana Revenue Authority is authorized to access necessary information from financial institutions in cases of corruption or unexplained wealth to conduct investigations.¹⁹

[24] The Income Tax Act (CAP 81:01) mandates individuals to provide information and allows tax authorities to inspect financial records upon request. The Commissioner-General can demand this information for tax assessment and collection. Failure to comply can lead to penalties, including a fine of fifteen thousand dollars or a prison term of up to six months upon summary conviction. Essentially, the law ensures cooperation with tax authorities for tax purposes, and non-compliance results in significant consequences.²⁰

[25] The Revenue Authority has signed Memorandums of Understanding (MOUs) with local agencies like the Serious Organized Crime Unit (S.O.C.U.) and the FIU to facilitate information exchange.²¹ Regarding this, the Committee observes that these MOUs pertain to money laundering, counter-terrorism, and other unrelated matters, not the ability to access necessary information sources, including requests from financial institutions, related to granting tax benefits, as specified in this measure.

[26] Guyana Revenue Authority during the onsite visit explained that it has the following mechanisms in place:

Availability of Exemption Details:

- The details of available exemptions for various taxpayer categories are accessible on the GRA's website. This information is regularly updated to maintain transparency and clarity.

¹³ Response of Guyana to the Sixth Round Questionnaire, paragraphs 37-43, available at: www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf

¹⁴ Equivalent to US\$957.

¹⁵ Equivalent to US\$1,913,08.

¹⁶ Equivalent to US\$4,741.

¹⁷ Equivalent to US\$9,570.

¹⁸ Response of Guyana to the Sixth Round Questionnaire, pg. 21, available at: www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf

¹⁹ Response of Guyana to the Sixth Round Questionnaire, pg. 21, available at: www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf

²⁰ Response of Guyana to the Sixth Round Questionnaire, pg. 21, available at: www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf

²¹ These MOUs are included in the questionnaire's Appendices. See: <https://www.oas.org/en/sla/dlc/mesicic/paises-rondas.html?c=Guyana&r=6>.

Adherence to Applicable Laws:

- Exemptions from duties and taxes are granted in strict accordance with the relevant laws, encompassing VAT, Customs Duty, and other applicable regulations.

Standard Operating Procedures (SOPs):

- During the processing of exemptions to reduce or eliminate duties and taxes, our staff strictly adhere to established Standard Operating Procedures (SOPs). Multiple levels of control are in place to ensure accuracy and compliance.

Computerized Customs Declarations:

- Customs declarations are processed using the ASYCUDA World Software, wherein brokers input exemption details. This process ensures a systematic audit trail throughout the entire exemption procedure.

Periodic Validation Checks:

- Regular checks are conducted to verify the ongoing validity of conditions under which exemptions are granted. If conditions are found to be no longer valid, taxes may become payable, often on a pro-rated basis.

[27] Also, during the on-site visit Guyana explained the “*the mechanisms do not include certifying the veracity of documents submitted for favorable tax treatment. Mechanisms relates mainly to information exchange related to money laundering, terrorism financing, proliferation financing or other financial crimes.*”²²

[28] In view of the above, the Committee takes note of the satisfactory consideration of measure a) ii.

Recommendation a):

Consider adopting the measures deemed appropriate to make it easier for the appropriate authorities to detect sums paid for acts of corruption in the event that they are being used as grounds for obtaining such treatment such as the following:

Measure iii) suggested by the Committee:

- iii. Continue to develop electronic programs that facilitate data consultation and cross-checking of information whenever necessary for the purpose of fulfilling their functions*

[29] With respect to the above measure, in its Response, the country under review presented information and new developments. In this regard, the Committee notes the following as steps that lead it to conclude said measure has been satisfactorily considered.²³

[30] The Revenue Authority has introduced the Automated System for Customs Data (ASYCUDA) and optimal software to enhance data verification submitted by taxpayers. These systems have led to real-time access to taxpayer information, replacing time-consuming manual processes and excessive paperwork. The implementation of ASYCUDA and Optimal software has improved customs operations, transparency, and customs clearing procedures. This streamlining will provide the government with accurate and timely

²² See: https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_guy_anex71.pdf, p. 56.

²³Response of Guyana to the Sixth Round Questionnaire, pg. 22-23, available at: www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf

foreign trade and revenue statistics, while ASYCUDA World (AW) aims to expedite clearance times and reduce transaction costs.²⁴

[31] The GRA has also implemented Optimal RMS software which is a new Tax Administration system that improves efficiency in Tax Administration. The core business objectives for the implementation of this new Tax Administration software are: (i) to comprehensively automate the tax administration procedures; (ii) improve efficiency in tax administration through accuracy, completeness and timeliness of tax collection and reporting.

[32] According to the description of ASYCUDA World (AW) in its web page: “*The Government of Guyana has embarked on the implementation of ASYCUDA World (AW). The AW programme is an integrated customs management system which was developed by the United Nations Conference on Trade and Development (UNCTAD) to aid with the modernization of manifests, customs declarations, accounting procedures, transit, suspense procedures, among others ... The system has been implemented in over 90 countries, territories and regions. With the implementation of the ASYCUDA World, the GRA will also strengthen Customs’ operations efficiency for control and improve transparency through full audit trails, reform the customs clearing procedures, among other mechanisms. Government will be provided with accurate and timely statistics on foreign trade and revenue. Additionally, AW will promote faster clearance time as well as lower transaction costs.*”²⁵

[33] The Committee also notes the technological developments cited in section 1.2.2. of this report on new developments in this area.

[34] Taking that into consideration, the Committee takes note of the satisfactory consideration by the country under review of measure a) iii.

Recommendation a):

Consider adopting the measures deemed appropriate to make it easier for the appropriate authorities to detect sums paid for acts of corruption in the event that they are being used as grounds for obtaining such treatment such as the following:

Measure iv) suggested by the Committee:

- iv. Institutional coordination mechanisms that will provide the timely collaboration needed from other authorities, on such aspects as certifying the authenticity of the documents submitted with the applications.***

[35] With respect to the aforementioned measure, in its Response, the country under review presented information that it considers pertinent.²⁶

[36] Guyana reported that in cases of suspected forgery or document inauthenticity, the Revenue Authority in Guyana acts by forwarding the relevant files to the Guyana Police Force for criminal investigations. They also collaborate with several government agencies, including the DPP Chambers, GO-

²⁴ A user manual and a step-by-step demo are available on the GRA's website for guidance.

²⁵ See: <https://www.gra.gov.gy/asycuda/>

²⁶ Response of Guyana to the Sixth Round Questionnaire, pg. 22-23, available at: www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf

INVEST, the Ministry of Foreign Affairs and International Cooperation, the Guyana Energy Agency, and S.O.C.U, in cases involving suspected forgery and corruption.²⁷

[37] The Guyana Revenue Authority (GRA) has established Memorandums of Understanding (MOUs) with various agencies to facilitate the exchange of information. Notably, the GRA has MOUs in place with S.O.C.U (Special Organized Crime Unit) and the F.I.U (Financial Intelligence Unit).²⁸ The GRA cooperates with S.O.C.U by providing them with information that supports their investigations, leading to the charging and prosecution of several individuals. These cases encompass a range of offenses, including money laundering, misconduct in public office, larceny by public officers, falsification of accounts, obtaining by false pretense, and conspiracy to commit a felony.²⁹

[38] The Committee believes that the above actions represent steps that could contribute to progress in the implementation of this measure. However, the information presented by the country under review does not refer to institutional coordination mechanisms that specifically address aspects related to the certification of the authenticity of documents submitted with applications for tax benefits, which is the main element in this measure.

[39] In this respect, the country under review explained during the on-site visit that: *“the mechanisms do not include certifying the veracity of documents submitted for favourable tax treatment. Mechanisms relates mainly to information exchange related to money laundering, terrorism financing, proliferation financing or other financial crimes.”*³⁰

[40] In view of the above, the Committee believes that the country under review could benefit from additional follow-up on measure a) iv. which will be reformulated to better reflect the methodology used by the Committee in formulating recommendations during this round and to strengthening institutional coordination. (See Recommendation 1.4.2, in Section 1.4 of Chapter II of this Report).

Recommendation a):

Consider adopting the measures deemed appropriate to make it easier for the appropriate authorities to detect sums paid for acts of corruption in the event that they are being used as grounds for obtaining such treatment such as the following:

Measure v) suggested by the Committee:

v. Training programs designed specifically to alert officials to the methods used to disguise payments for corruption and to instruct them in ways of detecting such payments in the applications.

[41] With respect to the aforementioned measure, in its Response, the country under review presented information that it considers pertinent.³¹

[42] In the Response to the questionnaire, the country under review presented the following table illustrating the training conducted during the years 2021 and 2022:

²⁷ Response of Guyana to the Sixth Round Questionnaire, pg. 23-24, available at:

www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf

²⁸ See: <https://www.oas.org/es/sla/dlc/mesicic/paises-rondas.html?c=Guyana&r=6>

²⁹ Response of Guyana to the Sixth Round Questionnaire, pg. 24, available at:

www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf

³⁰ Available at: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex71.pdf, paragraphs 125-36

³¹ Response of Guyana to the Sixth Round Questionnaire, pg. 26, available at:

www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf

RSS ARU MorTypes of Trainingvestigation and Prosecution	8 Number of Police Ranks who Benefitted	Year
Certified Regulatory Anti-Money Laundering and Countering the Financing of Terrorism and Financial Crime Prevention Professional	17	2021
Illicit Finance and Money-Launderinge Investigations	2	
Financial Investigative Techniques	5	2022
Investigative Techniques for Effective Use of Banking Information	3	2021
Illegal Mining and the Use of Mercury	16	
Public Corruption	1	2022
Financial Management and Audit Material	5	2022
Financial Investigation and Forensic Accounting	4	2022
Money laundering and Asset Forfeiture	15	2022
Beneficial Ownership	4	2022
Trail of Illicit Gold Proceeds	15	2022
Virtual Asset	13	2022
International Standard for Combatting Money Laundering and Financing of Terrorism and Proliferation	2	2022
Forensic Science and Criminal Investigations	3	2022
	22	2022

[43] In addition, during the on-site visit, Guyana provided the following list of activities undertaken by several agencies:

- *The Risk Assessment Department of the Guyana Revenue Authority and the Special Organized Crime Unit of the Guyana Police Force.*
- *Anti- corruption training is continuous for law enforcement officers in the areas of assets recovery, freezing and forfeiture. S.O.C.U investigators have also been trained in conducting cryptocurrency investigations.*
- *The Customs staff of the Revenue Authority underwent training from the World Customs Organization (WCO) Anti-Corruption and Integrity Promotion(A-CIP) programmed.*
- *The Revenue Authority became an official partner of the programmed in 2021.*
- *The WCO A-CIP Revised Arusha Declaration focuses on ten (10) key factors: Regulatory Framework, Transparency, Automation, Reform and Modernization (these four falls under*

leadership and commitment), Code of Conduct, Human Resource Management, Morale and Organizational culture and Relationship with Private sector (these four falls under Audit and Investigation).

- *The aim of the said training is to achieve a results-based approach to address corruption in customs and to have a positive effect on society by contributing to an improved business environment for cross-border trade. Additionally, training enables the use of both qualitative and quantitative ways to measure levels of integrity within GRA's Customs, Excise and Trade Operations.*
- *The training has been extended to various departments within the Revenue Authority with an aim to combat institutional corruption within the various departments.*
- *In addition, audit training is done on a continuous basis.*³²

[44] The Ministry of Finance provides training for internal auditors to support the establishment of an ethical and honest culture. These auditors help evaluate internal controls, assess fraud risk, and participate in fraud investigations. The Accountant General's Department hosts regular meetings to promote propriety, integrity, and professionalism among division heads. Moreover, the Public Procurement Commission (PPC) conducted training for 1,737 individuals, emphasizing adherence to public procurement principles like ethics, accountability, competition, transparency, efficiency, and value for money during March to August 2023.³³

[45] In addition, during the on-site visit, the country under review also presented detailed quantitative information on training courses on government procurement, pointing out that 240 participants from 106 entities had participated in those courses. These activities were carried out in collaboration with the *Ministry of Public Service and Regional Executive Officers* of various administrative regions and agencies.³⁴

[46] For its part, during the on-site visit, the *Financial Intelligence Unit* provided information and cited the national and international anti-corruption training courses in which its officials participated in 2001, 2002, and 2003.³⁵

[47] The Committee notes that the above activities could be considered a step toward in the implementation of this measure; however, they have not been specifically designed to alert public officials about the modalities used to disguise payments for corruption and to instruct them on how to detect them, as indicated in the measure.

[48] Given the foregoing, the Committee takes note of the need for the country under review to give attention to implementation thereto, which will be reformulated to better reflect the methodology used by the Committee in formulating recommendations during this round. (See Recommendation 1.4.3, in Section 1.4 of Chapter II of this Report).

³² See: https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_guy_anex71.pdf.

³³ See: https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_guy_anex71.pdf, paragraph 32-36.

³⁴ See: https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_guy_anex71.pdf, paragraph 32-36.

³⁵ See: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf

Recommendation a):

Consider adopting the measures deemed appropriate to make it easier for the appropriate authorities to detect sums paid for acts of corruption in the event that they are being used as grounds for obtaining such treatment such as the following:

Measure vi) suggested by the Committee:

vi. Channels of communication so that they may promptly report to those who must decide on favorable treatment and warn them of the anomalies detected or of any irregularity that could affect the decision.

[49] With respect to the aforementioned measure, in its Response, the country under review presented information and new developments. In this regard, the Committee notes the following information that lead it to conclude said measure has been satisfactorily considered.

[50] In the Response to the Questionnaire,³⁶ Guyana explains the process for promptly reporting the detection of anomalies or irregularities with the GRA as follows:

- Conducting annual audits on taxable entities to verify tax compliance and the accuracy of information submitted to the GRA.
- Identifying irregularities or incorrect data in the accounting records, such as errors in liabilities and non-liabilities within the entity's Excel sheet.
- Performing an additional assessment on the taxpayer, and if found guilty of bribery, charging the taxpayer and requiring them to pay the owed taxes to the GRA.

[51] Also, during the on-site visit Guyana indicated that the process outlined involves reporting entities (REs) being mandated to closely monitor various aspects of their business transactions.³⁷ They must pay special attention to complex or unusual large transactions, unusual transaction patterns, business dealings with individuals or entities in high-risk jurisdictions, and electronic funds transfers lacking complete originator information. Additionally, Reporting Entities must ensure that customer transactions align with typical norms in terms of value, type, and purpose, as well as their existing risk profile.

[52] If a transaction is suspected to be linked to criminal activity, including corruption, the RE must promptly report a Suspicious Transaction Report (STR) to the Financial Intelligence Unit (FIU) within three days of establishing the suspicion. The FIU has the authority to request additional information from REs as needed for their intelligence analysis.

[53] Furthermore, the FIU has the power to direct a reporting entity to refrain from carrying out a transaction if they suspect it involves the proceeds of crime, including corruption. This directive can be issued in writing, electronically, or by telephone, and the entity must comply for a specified period, not exceeding five days.

[54] Reporting entities are also obligated to submit threshold transaction reports to the FIU, and this information is stored and monitored in the FIU's database. The collected data, along with other information received, is analyzed to identify patterns and trends, including those related to corruption and bribery. The results of these analyses are shared with reporting entities, the public, and relevant authorities for strategic purposes and further investigation where necessary.

³⁶ Response of Guyana to the Sixth Round Questionnaire, pg. 28, available at: p. 26-27.

³⁷ See: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, p. 1.

[55] In addition, during the on-site visit it was also reported that the General Revenue Authority has a hotline where an anonymous person can report any wrongdoing or irregularity within the Revenue Authority. The Revenue Authority also receives anonymous letters, emails, and messages on their Facebook page or via emails alleging wrongdoing.³⁸

[56] In view of the above, the Committee takes note of the satisfactory consideration by the country under review of measure a) vi.

Recommendation b) suggested by the Committee:

Select and develop, through the tax authorities that process applications for favorable tax treatment and the other authorities or organs with jurisdiction in that respect, procedures, and indicators, when appropriate and where they do not yet exist, to analyze objective results obtained in this regard and to follow up on the recommendations made in this report in relation thereto. (See section 1.3 of Chapter 2 of this Report)

[57] With respect to recommendation b), in its Response, the country under review indicated that “*this recommendation will be considered by Guyana.*”³⁹

[58] Also, the Committee suggests that Guyana could regularly publish detailed statistical information related to investigations and penalties for actions aimed at obtaining tax benefits in violation of anticorruption laws. This data can include the number of criminal investigations, the penalties imposed, and the amounts recovered for damages to the State. This information would help identify challenges and guide corrective measures. (See Recommendation 1.4.4, in Section 1.4 of Chapter II of this Report).

1.2. New Developments with respect to the provision of the Convention on Denial or Prevention of Favorable Tax Treatment for Expenditures made in Violation of the Anticorruption Laws.

1.2.1 New Developments with Respect to the Legal Framework.

[59] Regarding new developments in the legal framework of Guyana with respect to the denial or prevention of favorable tax treatment for expenditures made in violation of anticorruption laws, the country under review, in its Response to the Questionnaire, notes the “*there have been no new legal provisions in relation to provisions of favorable tax treatment.*”⁴⁰

1.2.2 New Developments with Respect to Technology.

[60] In its Response to the Questionnaire, the country under review presents various technological developments, which are presented as follows.⁴¹

[61] The Guyana Revenue Authority (GRA) has improved its investigative capabilities with enhanced connectivity and increased fiber optic cables. This allows the GRA to conduct real-time audits of taxpayer

³⁸ See: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex71.pdf, p. 5.

³⁹ Response of Guyana to the Sixth Round Questionnaire, pg. 28, available at: www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf

⁴⁰ Response of Guyana to the Sixth Round Questionnaire, pg. 53 available at: www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf.

⁴¹ Response of Guyana to the Sixth Round Questionnaire, pg. 53-54, available at: www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf.

information, identifying anomalies efficiently. They've also revamped their online presence with a website, Facebook, and Instagram pages. In September 2020, they implemented ASYCUDA, and in March 2021, they introduced online tax return submissions, enabling taxpayers to transact their business safely and conveniently. Online submissions reduce the chance of favorable tax treatment and curb bribery and corruption opportunities.⁴²

[62] The GRA's eServices portal helps flag expenditures violating anti-corruption laws, ensuring compliance with income tax deductions for employees. Employers are prompted to correct discrepancies in tax calculations, aligning them with the Authority's standards. Access to the eServices portal is granted to the GRA's accounts department staff. Additionally, the Financial Intelligence Unit (FIU) upgraded its security measures between 2018 and 2022, enhancing data security and operational efficiency through the acquisition of new equipment.⁴³

[63] The Committee also notes the technological developments analyzed in recommendation a) iii. in section 1 of this report.

[64] Nevertheless, considering the previous section, the Committee believes that the country under review should continue to benefit strengthening, subject to available resources, the Information Technology required by the GRA and other authorities with competence in the matters addressed in this section. The Committee will make a recommendation in that regard. (See Recommendation 1.4.5, in Section 1.4 of Chapter II of this Report).

1.3. Results.

[65] In its Response to the Questionnaire and during the on-site visit, the country under review presented information on the results of application of the standards and/or other measures in this area. Much of this information was included and analyzed in section 1.1. on follow-up on the implementation of the Recommendation formulated in the Third Round.

[66] In its Response to the Questionnaire, Guyana stated that *"The request for payment arising out of a miscalculation of income tax reduces the frequency of audit queries as there would be sufficient documentation verifying expenditures on the account. It promotes efficiency and reduces paper-based reporting and recording."*⁴⁴

[67] Guyana also highlighted that the new technology implementation has enhanced the storage and retrieval of Declaration Forms.⁴⁵

[68] In 2022, the Guyana Revenue Authority (GRA) conducted tax investigations through its internal control bodies to scrutinize officials responsible for processing tax exemption applications. These investigations aimed to ensure that recipients of tax benefits were complying with the conditions attached to those exemptions. Various categories of recipients underwent post-approval verifications, including

⁴²Response of Guyana to the Sixth Round Questionnaire, pg. 53 available at: www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf.

⁴³Response of Guyana to the Sixth Round Questionnaire, pg. 53-54 available at: www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf.

⁴⁴ Response of Guyana to the Sixth Round Questionnaire, pg. 54 available at: www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf

⁴⁵ Response of Guyana to the Sixth Round Questionnaire, pg. 54 available at: www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf

Public Officers (13 verifications), Re-migrants (100 verifications), Investment/Mineral/Mining Agreements (10 verifications), Government contracts (1 verification), and Manufacturers (2 verifications).⁴⁶

[69] In 2022, the Special Investigations Unit of the Guyana Revenue Authority conducted 48 investigations. Out of these, 33 investigations were completed, with 14 allegations being substantiated. Four cases were forwarded to the Police for further legal action. The investigations focused on serious offenses such as theft, fraud, bribery, and forgery, and they revealed breaches of regulations and ethical standards, including conflicts of interest, corruption, fraud, and violations of Standard Operating Procedures. In response to these findings, the GRA took disciplinary actions that included three suspensions, two dismissals, three written warnings, and one termination.⁴⁷

[70] In 2022, SOCU (Special Organized Crime Unit) conducted a criminal investigation resulting in charges filed before the Georgetown Magistrates' Courts. The charges included three counts of computer-related forgery and conspiracy to commit a felony, with trials underway for these cases.⁴⁸

[71] In the same year, the Law Enforcement and Investigation Department carried out post-approval verifications to check if recipients of tax exemptions were following the granted conditions. This verification covered various categories, including:⁴⁹

- Public Officers: 13 verifications conducted.
- Re-migrants: 100 verifications conducted.
- Investment/Mineral/Mining Agreements: 10 verifications conducted.
- Government contracts: 1 verification conducted.
- Manufacturers: 2 verifications conducted.
- Individuals or companies found to be non-compliant with exemption conditions had to pay the relevant taxes.

[72] Moreover, internal control units within the Guyana Revenue Authority conducted tax investigations on officials responsible for processing exemption applications to ensure they followed the conditions.⁵⁰

[73] Given that the issue of results was reviewed in the consideration of measure b) in section 1.1 above, the Committee reiterates the recommendations formulated therein.

1.4. Recommendations

[74] In light of the observations formulated in section 1.1 of Chapter II of this Report, the Committee suggests that the country under review consider the following recommendations:

- 1.4.1. Keep updated manuals guidelines or directives and disseminate to the Tax Administration authorities indicating the way to review and verify requests for the application of tax

⁴⁶ See Response of Guyana to the Sixth Round Questionnaire:
https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraphs 54-69.

⁴⁷ See Response of Guyana to the Sixth Round Questionnaire:
https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraphs 54-69.

⁴⁸ See Response of Guyana to the Sixth Round Questionnaire:
https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraphs 54-69.

⁴⁹ See Response of Guyana to the Sixth Round Questionnaire:
https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraphs 54-69.

⁵⁰ See Response of Guyana to the Sixth Round Questionnaire:
https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraphs 54-69.

benefits or tax exemptions, and where appropriate and directed by law widely made publicly available. Such instruments could address aspects such as: eligibility criteria; values to be granted and procedures to be followed by taxpayers to obtain them; methods of verification of established requirements; methods verification of the truthfulness of the information contained therein, the origin of the spending or payment on which they are based, and the consequences of including payments made by any person or company in violation of anticorruption legislation. (See paragraph 20 in Section 1.1 of Chapter II of this Report).

- 1.4.2. To continue strengthening institutional coordination mechanisms to expedite collaboration between different entities and authorities to verify the veracity of accounting records and vouchers, as well as to guarantee their authenticity. (See paragraph 40, the section 1.1 of Chapter II of this Report).
- 1.4.3. Promote training programs specifically designed to instruct and help the corresponding authorities to identify amounts paid for acts of corruption if they are being used as a basis for obtaining tax benefits. (See paragraph 48, the section 1.1 of Chapter II of this Report).
- 1.4.4. Prepare and periodically publish detailed statistical information, according to the type of criminal offense in question, regarding the actions carried out by the police to investigate and punish conducts intended to obtain tax benefits for payments made in violation of anticorruption legislation. This information can include, *inter alia*, the number of criminal investigations initiated and concluded for violations of regulations and other measures. It should also include the number of penalties imposed, specifying the punishments for each crime that received a final sentence. Additionally, the report should outline the amounts of damages recovered by the State in cases with enforceable judgments. This information will help identify challenges and guide the adoption of corrective measures where necessary. (See paragraph 58 in Section 1.1 of Chapter II of this Report).
- 1.4.5. Strengthen, subject to available resources, the Information Technology required by the GRA and other authorities with competence in the matters addressed in this section, for full compliance with their functions in tax matters, promoting their sustainability, continuity, and operational effectiveness. The Committee will make a recommendation in that regard. (See paragraph 64 in Section 1.2 of Chapter II of this Report).

2. PREVENTION OF BRIBERY OF DOMESTIC AND FOREIGN PUBLIC OFFICIALS (ARTICLE III, PARAGRAPH 10 OF THE CONVENTION)

2.1. Follow-Up to the Implementation of the formulated in the Third Round

Recommendation:

Strengthen the standards and measures on the prevention of bribery of domestic and foreign government officials. To comply with this recommendation, the Co-operative Republic of Guyana could take the following measures into account:

Measure a) suggested by the Committee:

Conduct awareness campaigns that target individuals responsible for the entry and accuracy of accounting records, on the importance of abiding by the standards in force to ensure the veracity of said records and the consequences of their violation, in addition to implementing training programs specifically designed to instruct those who work in the area of internal control in publicly held companies and other types of associations required to keep accounting records, on how to detect corrupt acts through their work.

[75] With respect to the aforementioned measure, in its Response, the country under review presents information and new developments, which the Committee notes as steps that contributes to progress in its implementation:⁵¹

[76] - The Guyana Audit Office conducted training programs aimed at government agency staff responsible for accounting records, emphasizing the importance of adhering to standards to ensure audit accuracy and the consequences of non-compliance. These training sessions were also organized by the Public Service Ministry (PSM) in June and August 2022.⁵²

[77] - In June 2022, the Public Service Ministry conducted training on auditing public funds and maintaining accurate records, benefiting employees from various agencies, including the Ministry of Foreign Affairs, the Ministry of Local Government and Regional Development, the Ministry of Home Affairs (including Guyana Police, Guyana Fire, and Guyana Prison Services), the Ministry of Human Services and Social Security, the Ministry of Health, the Ministry of Public Works, and Regional Democratic Councils 2, 3, 4, 5, and 6.⁵³

[78] - In August 2022, the Public Service Ministry focused on training related to auditing accounting records and transactions, with employees selected from agencies such as the Ministry of Amerindian Affairs, the Office of the Prime Minister, the Ministry of Labour, the Ministry of Tourism, Industry and Commerce, the Ministry of Education, and Regional Democratic Councils 2, 3, 4, 5, 6, 7, 8, 9, and 10.⁵⁴

⁵¹ Response of Guyana to the Sixth Round Questionnaire, pg. 22-23, available at:
www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf

⁵² See Response of Guyana to the Sixth Round Questionnaire:
https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraphs 87-88.

⁵³ See Response of Guyana to the Sixth Round Questionnaire:
https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraphs 87-88.

⁵⁴ See Response of Guyana to the Sixth Round Questionnaire:
https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraphs 89.

[79] - During the on-site visit, the Financial Intelligence Unit reported on its policies, handbooks, documents, and professional confidentiality rules, in the following terms:

- Policies/Manuals/Documents

Internally, the FIU established the following policies to address the prospects of corruption and bribery. These policies are heavily hinged on provisions against these acts established in the AMLCFT Act. Particular focus is placed on the statutory offence of Tipping Off which if proven to have been committed, is punishable both by fines and imprisonment.

FIU Integrity Policy

FIU Employee Handbook

- Professional Confidentiality

S. 12 of the AML/CFT Act prohibits FIU employees from disclosing information received as a result of their connection with the FIU.

Each employee's Contract of Employment also has clauses specific to confidentiality and professional conduct, aligned with legislative provisions with which they are obligated to comply.

The Employee Handbook which employees are required to sign as having read, understood, also has confidentiality and integrity clauses with which the employee agrees to operate in compliance with, while in the agency's employ and anytime thereafter.

[80] Guyana also shared that training provided by the Audit Office on compliance with Laws, Rules, Regulations and Government Circulars would include implementation of strong and effective internal controls, adequate segregation of duties, among others. Non-compliance or breaches of any of these would lend itself in identifying and detecting acts of corruption.

[81] Guyana also indicated that the Audit Office of Guyana (AOG) developed brochures for educating the public on the functions and responsibilities of the Auditor General and his Office. currently these brochures are being revised to include information in relation to anti-corruption.⁵⁵

[82] The Committee notes that this recommendation has two components: the first refers to the implementation of awareness campaigns targeting those responsible for keeping accounting records, on the importance of abiding by the standards in force to ensure the veracity of such records and the consequences of their violation; and the second, is related to the implementation of training programs, specifically designed to instruct those working in the area of internal control in public companies and other types of associations required to keep accounting records, on how to detect acts of corruption in the course of their work.

[83] With respect to the first component, the Committee notes that the information provided in the Response to the Questionnaire and during the on-site visit does not refer to implementation of the campaigns with the objective and audience referred to in the recommendation. Regarding the second component, it is noted that the training programs described in the Response to the Questionnaire were not aimed at instructing those working in internal control in public companies and other types of associations required to keep accounting records, on how to detect acts of corruption in the course of their work.

⁵⁵ See Response of Guyana to the Sixth Round Questionnaire:

https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraphs 91 and https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_guy_anex49.pdf.

[84] Given the foregoing, the Committee takes note of the need for the country under review to give attention to implementation thereto, which will be broadened, clarified, and divided into its two components to facilitate its implementation and follow-up, in accordance with the methodology used by the Committee in formulating recommendations in this round. In this regard, one recommendation will focus on continuing efforts to raise awareness among individuals responsible for entering and maintaining accurate accounting records regarding the importance of complying with the standards in force in this area. The second recommendation will involve strengthening training programs specifically designed to instruct those working in internal control in publicly held companies on how to detect acts of corruption in their daily work. (See Recommendations 2.4.1 and 2.4.2, in Section 2.4 of Chapter II of this Report).

Measure b) suggested by the Committee:

Consider holding awareness and integrity promotion campaigns that target the private sector and consider adopting measures such as the production of manuals and guidelines for companies on best practices that should be implemented to prevent corruption.

[85] With respect to the aforementioned measure, in its Response, the country under review presented information that it considers pertinent.⁵⁶

[86] -Guyana has conducted workshops involving the Private Sector Commission, Guyana Manufacturing and Services Association, and other organizations to promote integrity, transparency, and accountability and to prevent corruption. The Integrity Commission has organized successful public sensitization outreach events with public officers and specified individuals in public life.⁵⁷

[87] -The Public Procurement Commission (PPC), following its constitutional mandate and the Procurement Act, collaborated with the Public Service Ministry to provide training to public servants from various ministries and government entities on public procurement procedures.⁵⁸

[88] -In 2021, before the Public Procurement Commission was fully established, the Office of PPC conducted three virtual training workshops for procuring entities from February 8 to 12, 2021, focusing on procurement planning. These sessions aimed to emphasize best practices, the significance of procurement planning, offer tips for effective program monitoring, and explain the functionalities of the Commission's Procurement Monitoring Software, launched in 2020.⁵⁹

[89] The FIU had reported and presented during the onsite visit that the STR and PEPs Guidelines were issued to reporting entities, and that the training provided to reporting entities and other competent authorities included a strong focus on Money laundering and the related predicate offences (including bribery, corruption, etc.), the Red Flags associated with these offences and the actions required if identified.

[90] During the on-site visit, Guyana presented extensive and detailed information on various training programs.⁶⁰ However, these were directed to public officials and did not include activities such as

⁵⁶See Response of Guyana to the Sixth Round Questionnaire: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraphs 94-101.

⁵⁷See Response of Guyana to the Sixth Round Questionnaire: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraphs 95.

⁵⁸See Response of Guyana to the Sixth Round Questionnaire: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraphs 97.

⁵⁹See Response of Guyana to the Sixth Round Questionnaire: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraphs 101.

(Sixth Round)., p. 20-33.

promotional campaigns directed to the private sector, as requested in this recommendation. In addition, the information presented did not include the adoption of measures such as the development of manuals and guides for private companies on best practices that should be implemented to prevent corruption, as indicated in this recommendation. In this regard, the Committee notices that campaigns are typically short-term, broad-reaching initiatives aimed at achieving specific goals, while training programs are longer-term, focused efforts to develop skills and knowledge in a targeted audience. Campaigns focus on achieving specific goals through targeted communication and marketing strategies, while training programs are designed to develop skills and knowledge over time through structured learning activities.

[91] Given the foregoing, the Committee takes note of the need for the country under review to give attention to implementation thereto, which will be divided into two to better reflect each of its component elements, in order to facilitate its implementation and follow-up, and in accordance with the methodology used by the Committee in formulating recommendations in this round. (See Recommendations 2.4.3 and 2.4.4, in Section 2.4 of Chapter II of this Report).

Measure c)(i) suggested by the Committee:

Consider the adoption of the instruments necessary to facilitate the detection, by the organs and entities responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy of accounting records and protect their contents, of sums paid for corruption that are concealed in those records, such as the following:

i. Review methods, including account inspections and analysis of periodically requested, information, by which to detect anomalies in accounting records that could indicate the payment of sums for corruption.

[92] With respect to the aforementioned measure, in its Response and during the on-site visit, the country under review presents information and new developments, which the Committee notes as steps that contributes to progress in its implementation.⁶¹

[93] The country under review indicated that the audit process involves identifying and assessing the likelihood of material misstatements, implementing procedures to reduce the risk, evaluating the results, and issuing an audit report. In Guyana, the Institute of Chartered Accountants of Guyana (ICAG) regulates the accounting profession. ICAG is a member of the Institute of Chartered Accountants of the Caribbean (ICAC) and the International Federation of Accountants (IFAC). Guyana complies with International Financial Reporting Standards (IFRS) as a member of IFAC, adopting IFRS in the early 1990s. The Audit Office of Guyana follows INTOSAI standards since 1998.⁶²

[94] In Guyana, financial statements must conform to standards approved by ICAG, as mandated by Section 157 of the Company's Act, 29 of 1991. International Financial Reporting Standards, issued by the International Accounting Standards Board (IASB), are adopted by the Institute of Chartered Accountants of Guyana and are accessible through the IASB's website.⁶³

⁶¹ Response of Guyana to the Sixth Round Questionnaire, paragraphs 102-111.

⁶² See Response of Guyana to the Sixth Round Questionnaire: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraphs 102-108.

⁶³ See Response of Guyana to the Sixth Round Questionnaire: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraphs 102-108.

[95] In addition, the Audit Office uses two instruments to help safeguard the accuracy of accounting records, namely: i. IDEA, which is an instrument developed to help auditors to conduct audits and to check for any irregularity; and ii. Financial analyses.⁶⁴

[96] The Audit Office of Guyana complies also with the International Standards on Auditing issued by the International Federation of Accountants (IFAC) and INTOSAI standards. These standards are adopted and used worldwide, and among SAIs and are a comprehensive and wide-ranging set of standards that assist in ensuring tests and procedures are carried out that would be able to detect any anomalies in accounting records.

[97] Regarding the above information, the Committee considers that it contributes to progress in the implementation of this recommendation, especially with respect to the standards of the Institute of Chartered Accountants of the Caribbean (ICAC) and those of the International Federation of Accountants (IFAC) and the audits performed by the Auditor General (Auditor General). However, given that the audit process and the standards governing the accounting profession in Guyana, including the standards mentioned above, do not have among their explicit objectives the detection of anomalies in accounting records that could indicate payments for corruption, as required by the measure under review, the Committee suggests that the country under review give additional attention thereto.

[98] The Committee will reformulate this measure in order to make it clearer and to reflect the methodology used in the drafting of the recommendations used in this round of review. (See recommendation 2.4.5. in section 2.4. Chapter II of this report.)

Measure c)(ii) suggested by the Committee:

Consider the adoption of the instruments necessary to facilitate the detection, by the organs and entities responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy of accounting records and protect their contents, of sums paid for corruption that are concealed in those records, such as the following:

ii. Investigation tactics, such as follow-up on expenditures, crosschecking of information and accounts, and requests for information from financial entities in order to determine if such payments occurred.

[99] Regarding recommendation c), the country under review presented information that it considers pertinent.⁶⁵

[100] -Guyana's Financial Intelligence Unit (FIU) shares intelligence reports with the Special Organized Crime Unit (S.O.C.U) and other law enforcement agencies to aid in further investigations and prosecutions. The FIU employs tactics such as verifying information and requesting additional data from financial institutions during its investigations. Meanwhile, the Special Organized Crime Unit and the Guyana Police Force (GPF) utilize interviews, audits, and court orders to gather intelligence.

[101] To enhance data sharing and coordination, the Special Organized Crime Unit has recently entered into 14 Memoranda of Understanding (MOUs) with various government agencies. These MOUs appoint direct contact persons for better coordination and are described in detail in the response to a questionnaire.⁶⁶

⁶⁴See Response of Guyana to the Sixth Round Questionnaire: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraphs 108.

⁶⁵ Response of Guyana to the Sixth Round Questionnaire, paragraphs 112.

⁶⁶ See: <https://www.oas.org/es/sla/dlc/mesicic/paises-rondas.html?c=Guyana&r=6>.

[102] It is important to note that the core functions of the FIU, as outlined in section 9(1) of the AML/CFT Act as amended, primarily focus on requesting, receiving, analyzing, and disseminating information related to suspicious transactions, money laundering, terrorist financing, and proceeds of crime and associated serious offences.⁶⁷

[103] Accordingly, from the information available to the Committee, it is not possible to detect the specific actions carried out by the entities targeted by this measure. These entities are responsible for preventing and investigating violations of measures to ensure the accuracy of accounting records and for protecting information on payments for corruption that may be hidden in those records.

[104] Given the foregoing, the Committee takes note of the need for the country under review to give attention to implementation thereto, which will be reformulated, to take advantage of the progress already made in this area and to better reflect the purpose of the recommendation. (See recommendation 2.4.6 in section 2.4. Chapter II of this report.)

Measure c)(iii) suggested by the Committee:

Consider the adoption of the instruments necessary to facilitate the detection, by the organs and entities responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy of accounting records and protect their contents, of sums paid for corruption that are concealed in those records, such as the following:

iii. Manuals, guidelines or directives for those organs and agencies that do not yet have them, on how to review accounting records in order to detect sums paid for corruption.

[105] With respect to the aforementioned measure, in its Response and during the on-site visit, the country under review presents the following information and new developments:⁶⁸

[106] - Guyana's Fiscal Management and Accountability Act, Fiscal Management and Accountability Regulations, Stores Regulations 1993 and Circulars oversee the accountability of public funds: the Circular provides guidelines on specific issues and are aimed at strengthening accountability, transparency, and efficiency in Public Financial Management (PFM). All Budget Agencies are required to comply with the guidelines in the Circulars. The Ministry of Finance also has a Manual to guide accounting staff on how to process transactions in the IFMIS system. The Audit Office conducts audits following several approved manuals and guidelines.⁶⁹ They are available on the Audit Office's internal website.⁷⁰

[107] -The National Procurement and Tender Administration Board (NPTAB) has also developed manuals and guidelines for procurement in Guyana, which can be found on the NPTAB website.⁷¹

[108] -The Bank of Guyana has published guidelines, including those related to Anti-Money Laundering and Countering the Financing of Terrorism, which are accessible on the Bank of Guyana's website.

⁶⁷ See: <https://fiu.gov.gy/about-us/>

⁶⁸ Response of Guyana to the Sixth Round Questionnaire, paragraphs 116-124 available at: www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf

⁶⁹ Examples: Performance Audit Manual, Forensic Audit Manual (Draft), Audit Procedures Manual, Rules, Policies and Procedures Manual, Quality Assurance Manual, as well as international guidelines like World Bank and IDB Guidelines, INTOSAI Standards, and ISAs - IFAC.

⁷⁰ See: <http://www.audit.org.gy>.

⁷¹ See: <http://www.npta.gov.gy/procurement-documents/reference-documents/>

[109] -The Special Investigations Unit (SIU) of the Guyana Revenue Authority (GRA) has a manual governing its operations, but it is classified and not publicly accessible.

[110] -International Financial Reporting Standards (IFRS) and Internal Standards on Quality Control (ISQC1) Manuals are regularly updated and adopted by the Institute of Chartered Accountants of Guyana.⁷²

[111] - The Integrity Commission has developed and disseminated a comprehensive educational complaint brochure (which may be obtained at <https://www.integritycommission.gov.gy/downloads/download/2-the-act/11-complaints>). The brochure was designed to simplify the complexities of identifying conflicts of interest in public office. The brochure specifically, outlines the grounds for the submission of a possible conflict of interest.

[112] The Manuals of the Audit Office, and more specifically the auditing manuals have explicit details and steps required in conducting audits that would lead to identifying any inaccuracy in accounting records and detecting sum paid that are not approved, lawful or in keeping with the requirements of the Law or Regulations.

[113] It should also be noted that Part IV of the FMAA Regulations deals comprehensively with the processing of payments, including verification, certification, and integrity of payments. Throughout the process, payment requests are thoroughly scrutinized to determine accuracy and validity of the payments by the Examination Section of the Accountant General's Department and Examination Section of Sub-Accounting agencies.

[114] The audit trails generated by IFMIS cannot be accessed and/or altered by the users of the system which produces the annual financial statements for the Central Government. Not even the Administrator of IFMIS is permitted to alter data in the system. In this regard, the accounting information and records are robustly safeguarded.

[115] Alteration or falsification of account, statement, receipt, or other records issued or kept for the purpose of the FMAA and FMAA Regulations, Circulars, or any other instrument made under the FMAA is considered an offence by Section 85 of the FMAA. This section of the FMAA is intended to deter public officials from tampering with accounting records.

[116] The Audit Office, which is responsible for auditing the Public Sector is empowered by Section 8 of the Audit Act to conduct Forensic Audits and liaise with Director of Public Prosecution and the Commissioner of Police. The Auditor General is guided by the Forensic Audit Manual and the INTOSAI Auditing Standards which provides guidelines on how to conduct these audits.

[117] Taking that into consideration, the Committee takes note of the satisfactory consideration by the country under review of measure c) iii.

Measure c)(iv) suggested by the Committee:

Consider the adoption of the instruments necessary to facilitate the detection, by the organs and entities responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy of accounting records and protect their contents, of sums paid for corruption that are concealed in those records, such as the following:

⁷² See: You can find these standards on the IFRS website: <https://www.ifrs.org/groups/international-accounting-standards-board/>.

iv. Computer programs that provide easy access to the necessary information to verify the veracity of accounting records and of the supporting documents on which they are based.

[118] With respect to the aforementioned measure, in its Response, the country under review presented information and new developments. In this regard, the Committee notes the following as steps that lead it to conclude said measure has been satisfactorily considered:⁷³

[119] -The Audit Office employs IDEA software and TeamMate AMS to enhance their auditing practices, ensuring compliance with international standards. These software tools enable real-time collaboration and information sharing among users, regardless of their locations, making it convenient to access and verify accounting records and supporting documents.

[120] -Guyana's National Payment System, regulated by the National Payment System Act, 2018, operates on an automated and secure infrastructure with robust data protection measures. Continuous monitoring, testing, and encryption ensure the system's security. Technical officers regularly perform upgrades through testing and evaluation to identify and address any vulnerabilities.⁷⁴

[121] -The GRA uses ASYCUDA World to modernize customs procedures, enhance transparency, and improve customs operations.⁷⁵

[122] -The FIU uses software like i2 iBase and Analyst Notebook for intelligence reports and investigations.⁷⁶

[123] -The Ministry of Parliamentary Affairs and Governance also informed that on September 2021, the National Coordinating Committee (NCC) discussed topics related to best practices in the use of communication and information technologies to combat corruption.⁷⁷

[124] Guyana advises that the mentioned systems are employed by "the organs and entities responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy of accounting records and detect sums paid for corruption that are concealed in those records."

[125] In relation to the above information, the Committee notes that it has not been able to determine whether these programs and systems are employed by "*the organs and entities responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy of accounting records and detect sums paid for corruption that are concealed in those records,*" as requested by the measure. Therefore, the Committee will reformulate it to better clarify its scope and reflect the steps taking by Guyana in its implementation. (See recommendation 2.4.7. in section 2.4. Chapter II of this report.)

Measure c)(v) suggested by the Committee:

Consider the adoption of the instruments necessary to facilitate the detection, by the organs and entities responsible for preventing and/or investigating violations of measures designed to safeguard the

⁷³ Response of Guyana to the Sixth Round Questionnaire, paragraphs 129-135, available at: www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf

⁷⁴ Response of Guyana to the Sixth Round Questionnaire: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 130.

⁷⁵ Response of Guyana to the Sixth Round Questionnaire: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 131.

⁷⁶ See Response of Guyana to the Sixth Round Questionnaire: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 132.

⁷⁷ See: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex70.pdf.

accuracy of accounting records and protect their contents, of sums paid for corruption that are concealed in those records, such as the following:

- v. **Institutional coordination mechanisms that enable those organs or entities to easily obtain the necessary collaboration from other institutions to verify the veracity of accounting records and of the supporting documents on which they are based or to establish their authenticity.**

[126] With respect to the aforementioned measure, in its Response, the country under review presented information and new developments that it considers pertinent.⁷⁸

[127] -Cooperation and collaboration occur among domestic competent authorities like GRA, S.O.C.U, and FIU, both formally through MOUs for information sharing and informally. According to Guyana, this mechanism facilitates verification of accounting records and beneficial ownership information.⁷⁹

[128] The Committee notes that the core functions of the FIU are outlined under section 9(1) of the AML/CFT Act as amended. These include requesting, receiving, analyzing, and disseminating information on suspicious transaction reports and other information relating to money laundering, terrorist financing, or the proceeds of crime, and associated serious offences."⁸⁰

[129] Guyana also hosted the 9th Annual Conference of the Commonwealth Caribbean Association of Integrity Commissions and Anti-Corruption Bodies (CCAICACB) from April 17-21, 2023. *"Heads of anticorruption agencies, senior government officials, relevant international organisations, policymakers, and development partners from the Caribbean and the Commonwealth Secretariat came together to review national and regional anti-corruption efforts and share knowledge and best practices."*⁸¹

[130] In view of the above, the Committee takes note of the steps that contribute to the progress of the implementation of this measure and will reformulate this recommendation to clarify its content and scope. (See Recommendation 2.4.8 in Section 2.4 of Chapter II of this Report).

Measure c)(vi) suggested by the Committee:

Consider the adoption of the instruments necessary to facilitate the detection, by the organs and entities responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy of accounting records and protect their contents, of sums paid for corruption that are concealed in those records, such as the following (See section 2.2 of chapter II of this report):

- vi. ***Training programs for the officials of these organs and entities, specifically designed to alert them to the methods used to disguise payments for corruption in those records and to instruct them on how to detect them.***

⁷⁸ Response of Guyana to the Sixth Round Questionnaire, paragraph 135, available at: www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf

⁷⁹ See Response of Guyana to the Sixth Round Questionnaire: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 139.

⁸⁰ [About Us - Finance Intelligent Unit \(Guyana\) \(fiu.gov.gy\)](https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex70.pdf)

⁸¹ https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex70.pdf.

[131] With respect to the aforementioned measure, in its Response and during the on-site visit, the country under review presents information and new developments, which the Committee notes as steps that contributes to progress in its implementation.⁸²

[132] Guyana adopted International Financial Reporting Standards (IFRS) in the 1990s, making compliance with IFRS mandatory for all companies under the Company Act. The Institute of Chartered Accountants (ICA) oversees and ensures compliance with IFRS. There are 58 large companies in Guyana, while small and medium-sized businesses follow simplified versions of the Financial Reporting Standards (FRS) due to their resource constraints. Guyana has 250 chartered accountants and 1800 students pursuing chartered accountant qualifications. Accountants must meet specific qualifications, and auditors require a practice certificate or license, with their names published by the GRA.⁸³

[133] During the on-site visit Guyana explained that: *“the training programs are not used to raise awareness about the various methods used to conceal payments for corruption in accounting records. They are used to raise awareness of the requirements for keeping proper and complete accounting records and the audit procedures used.”*⁸⁴

[134] The Committee acknowledges the actions taken by country under review regarding this matter and emphasizes the importance of Guyana's continued focus on measure c) vi. Consequently, the Committee will reiterate this recommendation, which will be reformulated to reflect the methodology used by the Committee to formulate recommendations in this round. (See Recommendation 2.4.9 in Section 2.4 of Chapter II of this Report).

Measure d) suggested by the Committee:

Select and develop, through the authorities responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy of accounting records and protect their contents, as well as the other authorities or entities that have responsibility in this area, procedures and indicators, when appropriate and where they do not yet exist, to analyze the objective results obtained in this regard and to follow-up on the recommendations formulated in this report in relation thereto.

[135] With respect to the aforementioned measure, in its Response, the country under review presented information that it considers pertinent.⁸⁵

[136] -The Fiscal Management and Accountability Act (FMAA) of 2004, Schedule 2, outlines the duration for maintaining various accounting records as follows, among others the Principal Treasury Ledger, Cash books, and principal journals (20 years) and the Abstracts, subsidiary journals, and records (7 years).⁸⁶

[137] -On January 1, 2004, the Integrated Financial Management Information System (IFMIS) was established in Guyana to modernize the government's financial operations. The Financial Management

⁸² Response of Guyana to the Sixth Round Questionnaire, paragraph 142-145, available at: www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_cuestionario_guy.pdf

⁸³ See Response of Guyana to the Sixth Round Questionnaire: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraphs 142-143.

⁸⁴ Annex to the Response of Guyana to the Sixth Round Questionnaire, p. 34.

https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex71.pdf

⁸⁵ See Response of Guyana to the Sixth Round Questionnaire: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 146-157.

⁸⁶ See Response of Guyana to the Sixth Round Questionnaire: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 146.

Information System records all financial data and manages payments, including issuing cheques, reconciling bank accounts, recording warrants, contingencies fund advances, deposit fund advances, and generating annual financial statements. The Financial Management Information System Team, supervised by the Accountant General, manages this system. The IFMIS unit also oversees the Integrated Financial Management and Accounting System and corrects any errors made by government departments. It can generate financial reports from the data.⁸⁷

[138] -The Auditor General's Office is responsible for auditing all public agencies, including ministries, to ensure responsible and purposeful spending of public funds.⁸⁸

[139] -The Parliamentary Standing Public Accounts Committee (PAC) has the authority, as per the Legislative Bodies (Evidence) Act, to summon witnesses and request documents. While the Act allows for the apprehension of those who refuse to attend without a valid reason, this power has never been used by the Committee.⁸⁹

[140] With respect to the aforementioned information, the Committee notes that the country under review has procedures for analyzing some of the results "*designed to safeguard the accuracy of accounting records and protect their contents*" which leads to the conclusion that it complies with this part of the recommendation. However, the Committee notes that the recommendation also refers to the development of indicators to evaluate objective results in this area. An analysis of the information presented to the Committee reveals an absence of developments with respect to this part of the recommendation.

[141] Given the foregoing, the Committee takes note of the need for the country under review to give attention to implementation thereto, and the recommendation will be reformulated to limit it to the development of the indicators mentioned. (See recommendation 2.4.10 and 11 in Section 2.4 of Chapter II of this report.)

2.2. New Developments with respect to the Provisions of the Convention on the Prevention of Bribery of Domestic and Foreign Government Officials (Article III (10) of the Convention)

2.2.1 New Developments with Respect to the Legal Framework

[142] Regarding new developments in the legal framework of Guyana with respect to prevention of bribery of domestic and foreign government officials, the country under review, in its Response to the Questionnaire, notes that while there are no new legal provisions regarding prevention of bribery of domestic and foreign government official, there are several existing provisions that seek to deter bribery by government officials. Part V of the Integrity Commission Act 1997, for instance, requires anyone in public life to disclose the receipt of gifts above \$10,000. Failure to make such disclosures by anyone in public life may be imprisoned for three months, if found guilty. Additionally, section 334-338 of the Criminal Offence Act speaks to the penalty that public servants and prosecution of the acceptance of bribery by public servants.⁹⁰

⁸⁷ See Response of Guyana to the Sixth Round Questionnaire: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 148.

⁸⁸ See Response of Guyana to the Sixth Round Questionnaire: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 147.

⁸⁹ See Response of Guyana to the Sixth Round Questionnaire: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 149.

⁹⁰ See Response of Guyana to the Sixth Round Questionnaire: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 219.

2.2.2 New Developments with Respect to Technology

[143] In its Response to the Questionnaire and during the on-site visit, the country under review presented new developments with respect to technology on the Prevention of Bribery of Domestic and Foreign Government Officials.⁹¹

[144] -To make progress and improve governance, Guyana has implemented a modern information-based system and increased connectivity through ICT (Information and Communication Technology). Every government ministry and agency are required to have a website and active social media accounts for effective communication. Public relations focal points within each ministry manage these platforms and address questions and concerns.⁹²

[145] -Although the entire State is not fully connected yet, the government is working on creating ICT Hubs in interior and remote areas, mainly for indigenous communities. These hubs provide free internet access and have internet-ready computers.⁹³

[146] -Additionally, the government offers free Wi-Fi in central locations and public buildings, which has been especially important during the COVID-19 pandemic in remote Amerindian communities. The media is free and unrestricted, allowing them to cover and investigate various matters.⁹⁴

[147] -As technology and access to information increase, citizens are more aware of how to report corruption and are actively involved as "*citizen observers*." The presence of surveillance cameras in public areas has also led to more charges against offenders, including police officers involved in bribery, fraud, and corruption.⁹⁵

2.3. Results

[148] In its Response to the Questionnaire, the country under review shared information on the number of police ranks who have been charged, convicted, and pending trial for the period 2021-2022.⁹⁶

[149] The Response to the Questionnaire also indicated that: "*A businessman's complaint led to a sting operation by the police, resulting in the Permanent Secretary of the Ministry of Amerindian Affairs being charged with soliciting/taking a bribe in October 2021. However, the charges were dismissed in September 2022, and the Permanent Secretary was subsequently dismissed from her position.*"⁹⁷

⁹¹ See Response of Guyana to the Sixth Round Questionnaire:

https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 220-230.

⁹² See Response of Guyana to the Sixth Round Questionnaire:

https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 220.

⁹³ See Response of Guyana to the Sixth Round Questionnaire:

https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 221.

⁹⁴ See Response of Guyana to the Sixth Round Questionnaire:

https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 222.

⁹⁵ See Response of Guyana to the Sixth Round Questionnaire:

https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 224.

⁹⁶ See Response of Guyana to the Sixth Round Questionnaire:

https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 227-230.

⁹⁷ See Response of Guyana to the Sixth Round Questionnaire:

https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 230.

[150] -The goal is to enable citizens to report bribery and corruption incidents, and relevant ministries and authorities should take appropriate actions. There have been many complaints, especially against traffic police, as indicated by the number of people charged in such cases.⁹⁸

[151] In this regard, the Committee notes that the data described above is not disaggregated, for example by type of crime, nor do they correspond to cases related to bribery of public officials, national or foreign, for which reason the Committee reiterates recommendations 2.4.10 and 2.4.11 in section 2.4. Chapter II of this report.)

[152] In addition, given that the issue of results was reviewed in the consideration of recommendation d) section 2.1 above, the Committee reiterates the recommendation formulated therein.

2.4. Recommendations

[153] In light of the observations formulated in sections 2.1 and 2.2 of Chapter II of this Report, the Committee suggests that the country under review consider the following recommendations:

- 2.4.1. Continue efforts to raise awareness specifically among those responsible for the entry and accuracy of accounting records on the importance of abiding by the standards in force in this area, including the consequences for violating these standards, such as to ensure the veracity of records. (See paragraph 84 in Section 2.1 of Chapter II of this Report).
- 2.4.2. Strengthen training programs specifically designed to instruct those who work in internal control in publicly held companies on how to detect acts of corruption in their daily work. (See paragraph 84 in Section 2.1 of Chapter II of this Report).
- 2.4.3. Conduct awareness and integrity promotion campaigns targeting the private sector on best practices to be implemented to prevent corruption. (See Paragraph 91 section 2.1 of Chapter II of this Report).
- 2.4.4. Encourage and collaborate in the development of measures, such as manuals and guidelines, for private companies on best practices they can implement to prevent corruption. (See Paragraph 91 in Section 2.1 of Chapter II of this Report).
- 2.4.5. Promote, among the organs and entities in charge of preventing and/or investigating violations of the measures designed to preserve the accuracy of accounting records and protect their integrity. (See Paragraph 98 in Section 2.1 of Chapter II of this Report).
- 2.4.6. Strengthen and reinforce, as appropriate, preventive, and investigative tactics, as measures to detect those cases in which accounting records are used to conceal payments related to acts of corruption. These measures could include, among others, expenditure tracking, cross-checking of information and accounts, and requests for information from financial entities. (See paragraph 104 of Chapter II, Section 2.1 of this report).
- 2.4.7. Implement updated/newer versions of software programs that provide easy access to the necessary information to verify the veracity of accounting records and of the supporting documents on which they are based. (See paragraph 125 of Section 2.1 of Chapter II of this report).

⁹⁸ See Response of Guyana to the Sixth Round Questionnaire:
https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 231.

- 2.4.8. Continue to strengthen institutional coordination mechanisms that enable organs and entities responsible for preventing and/or investigating violations of measures designed to safeguard the accuracy of accounting records and protect their contents, of sums paid for corruption that are concealed in those records, to easily obtain the necessary collaboration from other institutions to verify the veracity of accounting records and of the supporting documents on which they are based or to establish their authenticity. (See paragraph 130 in Section 2.1 of Chapter II of this Report).
- 2.4.9. Consider implementing specialized training programs for officials responsible for preventing and investigating violations, educating them about disguising corruption payments in records, and teaching them how to uncover such payments. (See paragraph 134 of Section 2.1 of Chapter II of this report).
- 2.4.10. Maintain annually compiled statistical information, disaggregated by year, on the actions taken to deter and investigate the bribery of domestic and foreign government officials. This information may include the following data: the number of inspections or periodic or sample reviews carried out on the accounting records of companies; the number of criminal and/or administrative investigations initiated and concluded for violations of such standards and/or other measures in this area; and the number of sanctions imposed as a result thereof, in order to identify challenges and adopt corrective measures, where applicable. (See paragraph 141 in Section 2.1 of Chapter II of this Report).
- 2.4.11. Maintain annually compiled statistical information, disaggregated by year, on the actions taken to sanction non-compliance with standards regarding the prevention of bribery of domestic and foreign government officials, in order to identify challenges and adopt corrective measures, where applicable. (See paragraph 141 in Section 2.3 of Chapter II of this Report).

3. TRANSNATIONAL BRIBERY (ARTICLE VIII OF THE CONVENTION)

3.1 Follow-up to the implementation of the recommendations formulated in the Third Round

Recommendation 3.4.1 suggested by the Committee:

Criminalize, subject to its Constitution and the fundamental principles of its legal system, the conduct of transnational bribery as described in Article VIII of the Convention, which defines it as the offering or granting, directly or indirectly, by nationals of a state party, persons having their habitual residence in its territory, and businesses domiciled there, to a government official of another state, of any article of monetary value, or other benefit, such as a gift, favor, promise or advantage, in connection with any economic or commercial transaction, in exchange for any act or omission in the performance of that official's public functions.

[154] With respect to the aforementioned recommendation, in its Response, Guyana notes that “*Guyana does not have legislation specifically criminalizing transnational bribery. However, the Criminal Law (Offences) Act Cap 8:01 criminalizes both corruption and bribery. Offences carry a penalty of GYD 390,000 (USD 2,000) and three-to-seven years of imprisonment.*”⁹⁹

⁹⁹ See Response of Guyana to the Sixth Round Questionnaire:
https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 166.

[155] The Committee also notes that during the third round, Guyana explained that “*with respect to Article VIII (3), that although it has not criminalized transnational bribery, the Co-operative Republic of Guyana, nevertheless, provides international cooperation in these cases, citing, for example, national laws and treaties on mutual assistance in criminal matters which it has ratified.*”¹⁰⁰

[156] In its response to the Questionnaire, Guyana also referred to the *Thomas Carroll Affair*¹⁰¹ in which a former American diplomat was sentenced on June 13, 2002 to 21 years in prison for selling American visas: an activity in which a Guyanese citizen also participated as a broker. Also in 2004, the national authorities accused a Guyanese citizen of forging Canadian passports.¹⁰²

[157] Given the foregoing, the Committee considers that the country under review should give additional attention to implementation thereto and will reiterate the recommendation. (See Recommendation 3.4.1 in Section 3.4 of Chapter II of this Report)

Recommendation 3.4.2 suggested by the Committee:

Consider the possibility of adopting the necessary measures to ensure, with respect to the provisions that ultimately do prohibit and punish the acts described in Article VIII of the Convention, that there is clarity as regards what should be understood by the term “government official of another state.”

[158] With respect to the aforementioned recommendation, in its Response, the country under review presented the following information: “*this recommendation will be considered by Guyana.*”¹⁰³

[159] Given the foregoing, the Committee considering the scope of recommendation 3.4.1 of this section, which refers to the relevance of criminalizing transnational bribery in accordance with article VIII of the Convention, and in particular that compliance with this recommendation entails the adoption of a definition of the term “*public official of another State*”, the Committee considers that this recommendation may be deleted as redundant.

3.2 New Developments with respect to the Provision of the Convention on Transnational Bribery.

3.2.1 New Developments with Respect to the Legal Framework.

[160] In its Response to the Questionnaire and during the on-site visit, the country under review indicated that there are not new developments with respect to the legal framework on Transnational Bribery.¹⁰⁴

¹⁰⁰ See Response of Guyana to the Sixth Round Questionnaire:

https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 166.

¹⁰¹ See Response of Guyana to the Sixth Round Questionnaire:

https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 159.

¹⁰² See Response of Guyana to the Sixth Round Questionnaire:

https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 161.

¹⁰³ See Response of Guyana to the Sixth Round Questionnaire:

https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 158.

¹⁰⁴ See Response of Guyana to the Sixth Round Questionnaire:

https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 232.

3.2.2 New Developments with Respect to Technology.

[161] In its Response to the Questionnaire and during the on-site visit the country under review reported that has developed a modern information-based governance system that enhances connectivity through ICT. Citizens can report bribery incidents via government websites and social media platforms like Facebook, Instagram, and Twitter. Moreover, there are 241 ICT Hubs nationwide, providing free internet access with internet-ready computers to the public.¹⁰⁵

3.3 Results.

[162] In its Response to the Questionnaire, the country under review did not present results with respect to transnational bribery.¹⁰⁶

[163] Given the foregoing and taking into consideration that Guyana has not defined transnational bribery as a crime, the Committee believes it would be beneficial for the country under review to consider maintaining statistics on the provision of assistance and cooperation to States Parties of the Convention, with respect to the offense of international bribery. The Committee will formulate a recommendation in this regard. (See recommendation 3.4.2. in section 3.4 of Chapter II of this Report).

3.4 Recommendations

[164] In light of the observations made in sections 3.1, 3.2, and 3.3 of Chapter II of this Report, the Committee suggests that the country under review consider the following recommendations:

- 3.4.1 Consider criminalizing, subject to its Constitution and the fundamental principles of its legal system, the conduct of transnational bribery as described in Article VIII of the Convention, which defines it as the *offering or granting, directly or indirectly, by nationals of a state party, persons having their habitual residence in its territory, and businesses domiciled there, to a government official of another state, of any article of monetary value, or other benefit, such as a gift, favor, promise or advantage, in connection with any economic or commercial transaction, in exchange for any act or omission in the performance of that official's public functions.* (See paragraph 157 in section 3.1 of Chapter II of this Report).
- 3.4.2. Maintain and make public statistics on the provision of assistance and cooperation to States Parties of the Convention, with respect to the offense of international bribery. (See paragraph 163 in section 3.3 of Chapter II of this Report).

4. ILLICIT ENRICHMENT (ARTICLE IX OF THE CONVENTION)

4.1 Follow up to the Implementation of the Recommendations Formulated in the Third Round.

Sole Recommendation suggested by the Committee:

Criminalize, subject to its Constitution and the fundamental principles of its legal system, the conduct of illicit enrichment as described in Article IX of the Convention.

¹⁰⁵ See Response of Guyana to the Sixth Round Questionnaire:
https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 233-243.

¹⁰⁶ See Response of Guyana to the Sixth Round Questionnaire:
https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 233.

[165] With respect to the sole recommendation, in its Response, the country under review presented the following information: *“this recommendation will be considered by Guyana.”*¹⁰⁷

[166] During the on-site visit, however, the scope of Section 41 (1) of the Integrity Commission Act¹⁰⁸ was explained and, in that connection, the following remarks were shared:

“Section 41 (1) of the Integrity Commission Act¹⁰⁹ provides as follows:

“Where a person who is or was a person in public life, or any other person on his behalf, is found to be in possession of property or pecuniary resource disproportionate to the known sources of income of the first mentioned person, and that person fails to produce satisfactory evidence to prove that the possession of the property or pecuniary resource was acquired by lawful means, he shall be guilty of an offence and shall be liable, on summary conviction, to a fine and to imprisonment for a term of not less than six months nor more than three years.”

Guyana asserts that section 41 provides for all the required constituents of the offence of illicit enrichment as required by the Convention. While our legislation does not say ‘significant increase’ it does clearly speak to ‘property or pecuniary resource disproportionate to known sources...’. These words sufficiently cover what is required under the Convention.

Additionally, the element of ‘absence of justification’ is satisfied. The Convention speaks to ‘cannot reasonably explain’, Guyana’s law states ‘fails to produce satisfactory evidence...that the property or resource was acquired by lawful means.

Finally, the Convention requires the ‘duration element’ i.e. the enrichment was during the performance of the person’s functions. Guyana’s law meets this criterion as section 41 speaks to ‘a person who is or was a person in public life’. Based on the use of the term ‘person in public life or was in public life’ the duration can be deduced as the period in which that individual served as a person in public life.

The elements of the offence are sufficiently provided for in the laws of Guyana. 201. Guyana has criminalized the possession of unaccounted property or pecuniary resources. Section 41 of the Integrity Commission Act Cap 26:01 creates the offence of possession of unaccounted property or pecuniary resources and a person found guilty of the offence of “shall be liable, on summary conviction, to a fine and to imprisonment for a term of not less than six months nor more than three years” 202. The provision applies to “a person who is or was a person in public life” (including public officers), as defined in section 42 of and Schedule I to the Act. 203. This provision sufficiently captures the offence and there is no need for further legislative action.¹¹⁰

[167] Taking the foregoing into account, the Committee finds that this recommendation has been complied with.

¹⁰⁷ See Response of Guyana to the Sixth Round Questionnaire:

https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 167.

¹⁰⁸ See: Text of Section 41 (1) of the Integrity Commission Act,

https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_guy_anex59.pdf

¹⁰⁹ See: Text of Section 41 (1) of the Integrity Commission Act,

https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_guy_anex59.pdf

¹¹⁰ See: Annex 71 presented during the on-site visit,

https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_guy_anex71.pdf, p. 66.

4.2 New Developments with respect to the provision of the Convention on Illicit Enrichment

4.2.1 New Developments with Respect to the Legal Framework

[168] The country under review did not present new developments with respect to the legal framework in relation to illicit enrichment.¹¹¹

4.2.2. New Developments with Respect to Technology

[169] With respect to new developments related to technology, in its Response, the country under review presented information that it considers pertinent.

[170] Guyana referred to the System for registering the income, assets, and liabilities of persons who perform public functions and some of the innovations that are being considered as part of the revision of the Integrity Commission Act. In alignment with Section 38 of the Integrity Commission Act No. 20 of 1997, the Integrity Commission has developed an intricate database system. The database system enables a more nuanced analysis whilst expediting and optimizing the financial analytical process.

[171] It also referred to the system implemented by the Guyana Revenue Authority entitled ASYCUDA World (AW) which was described in the analysis made in chapter 1, recommendation a) iii. suggested by the Committee on denial or prevention of favorable tax treatment for expenditures made in violation of anticorruption laws.¹¹²

4.3 Results.

[172] In its Response to the Questionnaire, the country under review did not present results with respect to illicit enrichment. However, during the on-site visit shared the following information:

[173] In relation to requests for mutual assistance and cooperation formulated by other States Parties to Guyana based on the Convention, the following information is provided:

- Number of requests received. 2.
- Number of requests granted. 2
- Number of requests denied. Nil¹¹³

[174] Given the foregoing, the Committee believes it would be beneficial for the country under review to consider maintaining results on the provision of assistance and cooperation to States Parties of the Convention, with respect to the offense of illicit enrichment. The Committee will formulate a recommendation in this regard. (See the sole recommendation in section 4.4 of Chapter II of this Report)

4.4 Recommendations

[175] In light of the observations formulated in section 4.3 of Chapter II of this Report, the Committee suggests that the country under review consider the following recommendation:

¹¹¹ See Response of Guyana to the Sixth Round Questionnaire, pg. 71, *supra* note 10.

¹¹² See: <https://www.gra.gov.gy/asycuda/>

¹¹³ See: https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_guy_anex71.pdf, paragraph 205.

Sole recommendation:

Maintain results on the provision of assistance and cooperation to States Parties of the Inter-American Convention against Corruption, with respect to the offense of illicit enrichment. (See paragraph 174 in section 4.3 of Chapter II of this Report)

5. NOTIFICATION OF CRIMINALIZATION OF TRANSNATIONAL BRIBERY AND ILLICIT ENRICHMENT (ARTICLE X OF THE CONVENTION)

5.1. Follow up on the Implementation of the Recommendations Formulated in the Third Round

Sole Recommendation suggested by the Committee:

“The Co-operative Republic of Guyana has not criminalized transnational bribery as provided in Articles VIII of the Convention. Accordingly, when it does so, the Committee recommends that it notify the OAS Secretary General of that fact, in accordance with Article X of the Convention.”

[176] With respect to transnational bribery, the country under review indicated that: “Guyana has not at this stage criminalized transnational bribery” as provided in Article VIII of the Convention.¹¹⁴

[177] Given the forgoing, the Committee considers it necessary for the country under review to give additional attention to the implementation thereto, which will be reformulated (See sole recommendation in Section 5.2 of Chapter II of this Report).

5.2. Recommendations.

[178] In light of the observations formulated in Section 5.1 of Chapter II of this Report, the Committee suggests that the country under review consider the following recommendations.

Sole recommendation:

Guyana has not criminalized transnational bribery as provided in Article VIII of the Convention. Accordingly, should it do so, the Committee recommends that it notify the OAS Secretary General of that fact, in accordance with Article X of the Convention. (See paragraph 177 in Section 5.1 of Chapter II of this Report).

6. EXTRADITION (ARTICLE XIII OF THE CONVENTION)

6.1 Follow-Up to the Implementation of the recommendations formulated in the Third Round.

Recommendation a) suggested by the Committee:

Consider the convenience of establishing relevant measures to inform, in due course, a requesting state that its extradition request for offenses covered by the Convention has been denied because the State deems that it has jurisdiction over the offence and it has decided to submit the case to its competent authorities for the purposes of prosecution, and to report on the final result of the case.

¹¹⁴ See Response of Guyana to the Sixth Round Questionnaire:
https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph p. 68.

[179] In respect to the aforementioned recommendation, in its Response to the Questionnaire, the country under review presented information and new developments, of which the Committee notes steps that contribute to progress in the implementation of the said measure, the following:

[180] In its response to the Questionnaire, Guyana referred to the reasons for the regulations governing extradition and aspects such as refusal, restrictions, requirements, cases that have been subject to extradition, and it provided examples of some cases that have been resolved.¹¹⁵

[181] In this respect, Guyana informed the following: “*Guyana has always acted in good faith when called upon to offer international cooperation in the prosecution of criminal offences. Nevertheless, the Mutual Assistance in Criminal Matters Act Cap 15:05¹¹⁶ provides for proper notification to be given to a State whose request has been refused by Guyana. This Act works in tandem with the Fugitive Offenders Act Cap 10:04¹¹⁷ which is the principal act governing extradition.*”¹¹⁸

[182] In addition to this information, during the on-site visit the country under review indicates that: “*In practice the Ministry of Foreign Affairs generally sends the extradition bundle promptly to the Minister of Home Affairs. There is communication between the Office of the DPP, the Central Authority of Guyana, the Guyana Police Force and the Requesting State during the extradition process, so all parties are aware of every stage of the proceedings. If no extradition can be done this is communicated to the Central Authority of Guyana who informs the Central Authority of the Requesting State. If further information is needed the request is made for the Central Authority of the Requesting State to provide additional information. All extradition requests are dealt with expeditiously.*”¹¹⁹

[183] Also, in June 2021 the Ministry of Parliamentary Affairs and Governance established a National Coordinating Committee (NCC) to allow for a more structured approach to Guyana’s reporting under the United Nations Convention against Corruption, the Inter-American Convention against Corruption (IACAC), the Lima Commitment, and the United Nations General Assembly’s Political Declaration on Corruption. This Committee, when necessary, coordinates matters related to this and other issues with the various ministries, which contributes to smoother communication between them and the aforementioned mechanisms and conventions.¹²⁰

[184] In light of the above, the Committee considers that Guyana complies with this recommendation.

Recommendation b) suggested by the Committee:

Select and develop, through the competent organs or agencies, procedures and indicators, when appropriate and where they do not yet exist, to verify the follow up to the recommendations formulated in this report with respect to this area; and to analyze objective results obtained in relation to the steps that have been taken to respond to extradition requests formulated by other States Parties to the

¹¹⁵ See Response of Guyana to the Sixth Round Questionnaire:

https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 169-196.

¹¹⁶ See: <https://mola.gov.gy/chapter-01505-mutual-assistance-criminal-matters-act>.

¹¹⁷ See: <https://moha.gov.gy/wp-content/uploads/2021/04/Fugitive-Offenders-Act.pdf>.

¹¹⁸ See: Response of Guyana to the Sixth Round Questionnaire:

https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 169.

¹¹⁹ See: https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_guy_anex69.pdf, and https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_guy_anex71.pdf, p. 47.

¹²⁰ See: https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_guy_anex70.pdf.

Convention for the investigation or prosecution of the crimes that have been criminalized pursuant thereto.

[185] With respect to the aforementioned recommendation, in its Response the country under review presents information and new developments, which the Committee notes as steps that contributes to progress in its implementation:¹²¹

[186] -In September 2020, the Ministry of Parliamentary Affairs and Governance was created in Guyana to strengthen democratic governance and fulfill international treaty commitments, particularly in combating corruption. One of its key responsibilities is to oversee and ensure compliance with Guyana's anti-corruption treaty obligations.¹²²

[187] In the Response to the Questionnaire reference was made to the following statistics that illustrate the number of extradition requests received by Guyana from 2018 to 2022 (both years inclusive). There has been no request received for 2023. The Ministry of Home Affairs has advised that Guyana complied with all the extradition requests:¹²³

Years	2018	2019	2020	2021	2022
No. of Requests Received	1	3	1	2	1

[188] During the on-site visit, information was also shared on 10 case studies, corresponding to two in 2018; four in 2019; one in 2020; two in 2021; and one in 2022.¹²⁴

[189] Guyana also informed that never made any extradition request, as such. Therefore, is unable to say what indicators are used. In this regard indicated that: *“if in the future Guyana makes such request Guyana will consider the indicators to be used to analyze objective results.”*¹²⁵

[190] In this regard, the information before the Committee does not allow it to assess whether in practice there are procedures and indicators specifically designed to verify the follow up to the recommendations formulated in this report with respect to extradition and to analyze objective results obtained in relation to the steps that have been taken to respond to extradition requests formulated by other States Parties to the Convention for the investigation or prosecution of the crimes that have been criminalized pursuant thereto.

[191] During the on-site visit, the need for further progress in data collection was also shared with the Committee.

¹²¹ See: See Response of Guyana to the Sixth Round Questionnaire:
https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 200-205.

¹²² See: See Response of Guyana to the Sixth Round Questionnaire:
https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 200.

¹²³ See: See Response of Guyana to the Sixth Round Questionnaire:
https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 197- 198.
[mesicic6_guy_anex69.pdf \(oas.org\)](https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex69.pdf).

¹²⁵ See: https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_guy_anex71.pdf

[192] Consequently, the Committee believes that the country under review could benefit from giving additional attention to this recommendation, which will be divided into two recommendations in accordance with the methodology used by the Committee in formulating recommendations in this round.

[193] These recommendations will be geared to preparing and publishing detailed statistical information, compiled annually and disaggregated by year, when the Convention is invoked as the legal basis for extradition, in the instances that Guyana makes a request for the purposes of investigating or prosecuting an act of corruption; and to maintaining results when the Inter-American Convention against Corruption is invoked as the legal basis for extradition by a State Party to Guyana for the purposes of investigating or prosecuting an act of corruption. (See Recommendations 6.4.1 and 6.4.2. Section 6.4 of Chapter II of this Report).

Recommendation c) suggested by the Committee:

Consider the utility of the Inter-American Convention against Corruption for extradition purposes in corruption cases, which could consist of, among other measures, the implementation of training programs detailing the possibility of applying the Convention to extradition cases, specifically designed for the administrative and judicial authorities with competence in this area.

[194] With respect to the recommendation, c) in its Response, the country under review presents information and new developments, which the Committee notes as steps that contributes to progress in its implementation:¹²⁶

[195] - Extradition in Guyana is governed by the Fugitive Offenders Act Chapter 10:04,¹²⁷ which applies to Commonwealth countries and nations with extradition treaties with Guyana. *The Convention has not been used as it is not part of the Fourth Schedule of the Constitution of Guyana. This matter may come -up for consideration when Guyana undergoes public consultations on constitutional reform.*¹²⁸

[196] - In June 2021, the Guyanese government, through the Ministry of Parliamentary Affairs and Governance, established a National Coordinating Committee (NCC) dedicated to implementing the United Nations Convention Against Corruption (UNCAC) and the Inter-American Convention Against Corruption (IACAC). The NCC consists of representatives from sixteen (16) different agencies.¹²⁹

[197] -In collaboration with the UNODC, the Ministry of Parliamentary Affairs and Governance (MPAG) organized a three-day workshop in August-September 2021 to address Guyana's treaty obligations related to the UNCAC and prepare for Guyana's Second Self-Assessment. The workshop aimed to enhance local capacity for fulfilling treaty reporting obligations.¹³⁰

[198] -Additionally, the National Coordinating Committee (NCC) conducted two anti-corruption training workshops in 2022. The first, held on June 25, 2022, focused on understanding Guyana's existing anti-corruption framework, agency roles, synergies, and capacity-building opportunities among stakeholders.¹³¹

¹²⁶ See: See Response of Guyana to the Sixth Round Questionnaire:

https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 200-205.

¹²⁷ See: <https://mola.gov.gy/sites/default/files/Cap.%201004%20Fugitive%20Offenders.pdf>.

¹²⁸ https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_guy_anex71.pdf, paragraph 191.

¹²⁹ See: See Response of Guyana to the Sixth Round Questionnaire:

https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 201.

¹³⁰ See: https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_guy_anex71.pdf, paragraph 173-175.

¹³¹ See: https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_guy_anex71.pdf.

[199] -The second workshop, held on August 30-31, 2022, aimed to sensitize participants from the Government, private sector, and civil society on the importance of upholding transparency and accountability in their respective sectors. This workshop featured panel discussions on transparency and accountability measures within each sector.¹³²

[200] Furthermore, during the on-site visit¹³³ Guyana reported that:

[201] - Judicial authorities received training on extradition principles and procedures from Justice Jo-Anne Barlow on November 3, 2018. About 35 participants attended, mostly magistrates responsible for detaining the accused before extradition.

[202] -The Judicial Education Institute includes Convention-related training in its curriculum, with plans for additional training in the future.

[203] Taking the foregoing into account, the Committee considers that the country under review complies with the first part of the recommendation related to training programs. However, it should continue to pay attention to the part of the recommendation that refers to considering the utility of the Inter-American Convention against Corruption for extradition purposes in corruption cases. (See Recommendation 6.4.3 in Section 6.4 of Chapter II of this Report).

6.2 New Developments with respect to the provision of the Convention on extradition.

6.2.1 New Developments with respect to the Legal Framework.

[204] The country under review presented the following new developments with respect to the legal framework in relation to extradition.

[205] Case of Marcus Bisram vs. the Director of Public Prosecutions [2022] CCJ 7 AJ (GY), extradition proceedings were initiated against Marcus Bisram, who had left Guyana for the USA after being charged with murder. Despite being discharged by a magistrate during the preliminary inquiry (PI) due to lack of prima facie evidence, the Director of Public Prosecutions (DPP) directed the magistrate to reopen the PI and commit Bisram for trial. Bisram challenged the constitutionality of this directive and claimed it violated his rights.

[206] The Court of Appeal initially dismissed Bisram's claims, stating that Article 122A (judicial independence) did not apply to magistrates' courts and that the DPP's directions did not violate the separation of powers doctrine. However, the Caribbean Court of Justice (CCJ) found that the DPP's failure to follow the procedural steps of section 72 (which empowers the DPP to direct a magistrate) rendered her actions invalid. The CCJ also determined that section 72 was unconstitutional, as it violated Article 122A, which protects against any form of external influence on judicial decisions.

[207] The CCJ held that existing laws must be modified to align with the Constitution's fundamental rights and freedoms. In the case of Bisram, the DPP's second directive was declared null, and all subsequent actions based on it were quashed. However, Bisram could be re-arrested and charged if new evidence emerged.

¹³² See: https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_guy_anex71.pdf.

¹³³ See: https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_guy_anex71.pdf, p. 55.

[208] Regarding section 72, the CCJ recommended modification rather than outright repeal. It proposed that the DPP, dissatisfied with a magistrate's decision, could present evidence to a Supreme Court judge on an ex parte application for the discharged accused to be arrested and committed if the judge deemed it justified.

[209] As a result of this case, the Criminal Law Procedures Act was amended in accordance with the CCJ's ruling, passing as the Criminal Law Procedures (Amendment) Act No 4 of 2023 in the National Assembly on April 24, 2023.

[210] In addition, Guyana informed during the on-site visit that the draft *Fugitive Offenders (Amendment) Bill* aims to change section 24 of the Act. It wants to make more types of documents usable as evidence in extradition and other cases under the Act. This includes evidence that wouldn't normally be allowed under Guyana's law. The bill also outlines the procedures for making this possible.¹³⁴

6.2.2 New Developments with respect to Technology

[211] In its Response to the Questionnaire, the country under review did not present new developments related to technology.¹³⁵

6.3 Results

[212] In the Response to the Questionnaire, in the results section, Guyana did not make specific reference to them. However, the Committee notes that in the response to recommendation B) it referred to statistics that illustrate the number of extradition requests received by Guyana from 2018 to 2022. Guyana also indicates that there were no extradition requests during 2023.¹³⁶ Consequently, the Committee refers to the considerations made in the analysis of recommendation B) of section 6.1.

[213] During the on-site visit Guyana shared the following results:

Prosecution of the acts of corruption referred to in the Convention:

- *Number of requests formulated. Nil*
- *Number of requests granted. Nil*
- *Number of requests denied. Nil*
- *Guyana wishes to advice that it has **not** made any extradition request for the investigation or prosecution of the acts of corruption. As a result, the requested statistics are nil."*

[214] In relation to extradition requests made to Guyana by other States Parties for the investigation or prosecution of the acts of corruption referred to in the Convention, Guyana indicated that there have been none. *"Guyana has not received any request for the investigation or prosecution of the acts of corruption. As a result, the requested statistics are nil."*¹³⁷

¹³⁴ See: https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_guy_anex71.pdf, p. 55.

¹³⁵ See Response of Guyana to the Sixth Round Questionnaire: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 252-271.

¹³⁶ See: See Response of Guyana to the Sixth Round Questionnaire: https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraphs 252-251.

¹³⁷ See: https://www.oas.org/en/sla/dlc/mesicic/docs/mesicic6_guy_anex71.pdf, paragraphs 173-176.

6.4 Recommendations

[215] Considering the observations formulated in sections 6.1, 6.2 and 6.3 of Chapter II of this Report, the Committee suggests that the country under review consider the following recommendations:

- 6.4.1 Prepare and publish detailed statistical information, compiled annually and disaggregated by year, on extradition requests that Guyana, as a requesting State, makes to other States Parties to the Interamerican Convention against Corruption, for the purposes of investigating and/or prosecuting an act of corruption, indicating the number of requests accepted and the number of requests denied, in order to identify challenges and adopt corrective measures, where appropriate. (See paragraph 193 in section 6.1 of Chapter II of this Report).
- 6.4.2 Prepare and publish detailed statistical information, compiled annually and disaggregated by year, on extradition requests that Guyana, as a requested State, receives from other States Parties to the Inter-American Convention against Corruption, for the purposes of investigating an act of corruption, indicating the number of requests accepted and the number of requests denied, in order to identify challenges and adopt corrective measures, where appropriate. (See paragraph 193 in section 6.1 of Chapter II of this Report).
- 6.4.3. Take into account the Convention for extraditing individuals in corruption cases, in accordance with its legal system. (See paragraph 203 in section 6.1 of Chapter II of this Report).

III. ANALYSIS, CONCLUSIONS AND RECOMMENDATIONS ON IMPLEMENTATION BY THE COUNTRY UNDER REVIEW OF THE CONVENTION PROVISION SELECTED FOR THE SIXTH ROUND

1. BANK SECRECY (ARTICLE XVI OF THE CONVENTION)

1.1 Existence of provisions in the legal framework and/or other measures

[216] Guyana has a set of provisions related to bank secrecy, most notably the following:

[217] -At the constitutional level, the only constitutional provision to which this matter would be subject is Article 143 of the Constitution of Guyana. CAP.1:01, which protects against arbitrary search of a person or their property. Pursuant to Article 19 of the Constitution every citizen has the right to own personal property, which includes bank accounts.¹³⁸

[218] -Section 17 of the Bank of Guyana Act 85:02 provides for the preservation of bank secrecy by the Bank of Guyana. Pursuant to section 17(1) *“Any information obtained by the Bank under this Act shall be confidential and shall be used by the Bank solely for the performance of its functions under this Act.”*¹³⁹

¹³⁸ See Response of Guyana to the Sixth Round Questionnaire:
https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g_page_6.

¹³⁹ See Response of Guyana to the Sixth Round Questionnaire:
https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g_page_6.

[219] -Section 17(2) of the Bank of Guyana Act 85:02 permits disclosure only “for the purpose of the performance of duties or the exercise of functions or when lawfully required to do so by any court or under the provisions of any law.”¹⁴⁰

[220] -Section 63 of the Financial Institutions Act 1995 provides that: “Any director, officer, employee, representative or agent of a licensed financial institution, or other person conducting business for such institution, who discloses any information concerning the accounts, loans, deposits or personal or business affairs of any customer acquired in the course of such person’s affiliation or relationship with the financial institution, shall be liable upon summary conviction to a fine of one hundred thousand dollars and imprisonment for not more than one year: Confidentiality of customer information. Provided, that this section shall not apply to disclosure of any information— (i) to the Bank; (ii) in response to a lawful subpoena or other compulsory demand issued by or with the consent of a Court of competent jurisdiction; (iii) in response to a lawful Government request or demand; or (iv) with the prior written consent of the customer.”¹⁴¹

[221] - Section 14 (1) of the Securities Industry Act Cap 73:04 states: “no Member and no person employed or retained by the Council shall make use of any confidential information obtained as a result of his relationship with the Council for his own benefit or advantage.” “(2) No person specified in subsection (1) shall disclose confidential information obtained as a result of his relationship with the Council to any person other than—

(a) an official or employee of the Government of Guyana; or (b) the duly authorized representative of the government of another country, in connection with the enforcement of this Act or similar legislation.

(3) A person who receives confidential information from a person specified in subsection (1) is subject to the provisions of this section as if he were a person specified in subsection (1).”¹⁴²

[222] -The Insurance Act Cap 91:02 also provides for confidentiality of information. However, Section 76 (5) of the Anti-Money Laundering and Countering the Financing of Terrorism Act removes all impediments arising from provisions prohibiting disclosure of information and the Commissioner of Insurance is recognized in Section 22 of the Anti-Money Laundering and Countering the Financing of Terrorism Act as one of the supervisory authorities having compliance oversight over reporting entities.¹⁴³

[223] -In similar respect the Income Tax Act Cap 81:01 contains an official secrecy provision. “Section 4 (1) states: Every person who has any official duty or is employed in the administration of this Act shall regard and deal with all documents, information, returns, assessment lists and copies of those lists relating to the income or items of income of any person, as secret and confidential, and shall make and subscribe a declaration in the form prescribed to that effect before a magistrate.”¹⁴⁴

[224] -However, pursuant to section 92A (1) “The Government may enter into an agreement with the Government of any other country for the exchange of information for the prevention of evasion or avoidance

¹⁴⁰ See Response of Guyana to the Sixth Round Questionnaire:
[https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g_page 6.](https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g_page%206.pdf)

¹⁴¹ See Response of Guyana to the Sixth Round Questionnaire:
[https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g_page 7.](https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g_page%207.pdf)

¹⁴² See Response of Guyana to the Sixth Round Questionnaire:
[https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g p. 7-8.](https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g_p.%207-8.pdf)

¹⁴³ See Response of Guyana to the Sixth Round Questionnaire:
[https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g p. 8.](https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g_p.%208.pdf)

¹⁴⁴ See Response of Guyana to the Sixth Round Questionnaire:
[https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g p. 8.](https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g_p.%208.pdf)

of income tax chargeable under this Act or under the corresponding law in force in that country, the investigation of cases, of such evasion or avoidance, or other matters relating to income tax.”¹⁴⁵

[225] In section 92A (2)(C) it is recognized that “*the obligation as to secrecy imposed by section 4 shall not prevent the disclosure to an authorized officer of the Government of a country with which an agreement, referred to in subsection (1), has been entered any information within the requirement or contemplation of that agreement.*”¹⁴⁶

[226] -Section 63. (1) states “*Every person who may be so required by the Commissioner-General shall within the time fixed by the Commissioner-General give orally or in writing, as may be required, all such information as may be demanded of him by the Commissioner-General for the purpose of enabling the Commissioner-General to make an assessment or to collect tax.*”¹⁴⁷

[227] The exercise of this power was the subject of judicial review in the case of *Barclays Bank International Ltd. et al v The Attorney General and the Commissioner of Inland Revenue* GY 1975 HC 25. In that case Chief Justice Boller held: “*It is clear that the power to requisition information is limited to the purpose of enabling the Commissioner to make an assessment or to collect tax, and that assessments are made on and tax is collectable from particular persons, but the Commissioner can still have in mind the ultimate purpose of making assessments on and collecting tax from any or all of the individual customers of the bank who, from the information submitted, may very well turn out to be liable to tax...*”¹⁴⁸

[228] S. 63(1) of the Act, Cap. 81:01, “*makes no reference to a general or particular notice, and I agree with the conclusions reached by Stoby J. that the section makes it compulsory for every person on whom a request is made to give information demanded for the purpose of enabling the Commissioner to make an assessment or collect tax, and the banks must comply with that request.*”¹⁴⁹

[229] -The learned Chief Justice Bollers also pellucidly stated the position in Guyana that the contractual duty of secrecy cannot override the statute. He stated thus: “*As Lord Chorley puts it in his “Law of Banking” (p.18), on an analysis of the judgments in the Tournier case, “the banker is indeed under a contractual duty of secrecy implied in the relation of banker and customer ... the confidential relationship between the parties is very marked” in respect at any rate of “all the transactions that go through the accounts and to the securities, if any, given in respect of the account.” ... the duty of secrecy is one imposed by contract between the banker and the customer and does not exist at common law. This being so, the contract between the banker and the customer cannot override the statute. Indeed, the position must be vice versa.*”¹⁵⁰

[230] Guyana also referred to the following information:

“Overriding provision – S. III AMLCFT Act.

¹⁴⁵ See Response of Guyana to the Sixth Round Questionnaire:
[https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g p. 8.](https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g_p.8)

¹⁴⁶ See Response of Guyana to the Sixth Round Questionnaire:
[https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g p. 8.](https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g_p.8)

¹⁴⁷ See Response of Guyana to the Sixth Round Questionnaire:
[https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g p. 9.](https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g_p.9)

¹⁴⁸ See Response of Guyana to the Sixth Round Questionnaire:
[https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g p. 9.](https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g_p.9)

¹⁴⁹ See Response of Guyana to the Sixth Round Questionnaire:
[https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g p. 9.](https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g_p.9)

¹⁵⁰ See Response of Guyana to the Sixth Round Questionnaire:
[https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g p. 9-10.](https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g_p.9-10)

Subject to the provisions of the Constitution, the provisions of the AMLCFT Act shall have effect notwithstanding any obligation as to secrecy or other restriction upon the disclosure of information imposed by any law or otherwise (successfully tried and tested extensively with a wide range of REs including Banks and other financial institutions.

Assistance to foreign countries – s. 76(5) AMLCFT Act.

Any provisions referring to secrecy or confidentiality shall not be an impediment to compliance with this section, when the information is requested by or shared with the Court of other competent authority.

Agreements and arrangements by the FIU - S. 9(4)(n) and 14 AMLCFT Act.

This provision empowers the FIU to enter into written agreements/arrangements for information exchange.

Accordingly, the FIU signed MOUs for information sharing (including bank information) with 21 FIUs (19 CFATF members plus Panama and Peru); and 15 domestic competent authorities including the Bank of Guyana.

No criminal or civil liability for disclosure of information - S. 11 AMLCFT Act

This provision protects a reporting entity from criminal or civil liability for breach of any restriction on disclosure to the FIU made in good faith.

S. 9(4)(a & k) & S. 18(9) AMLCFT Act authorizes the FIU to request and receive information (including information protected by bank secrecy) from any reporting entity.

Sanctions by supervisory authorities – s. 23 AMLCFT Act

A reporting entity that fails to comply with the FIU's request for information can be subjected to sanctions by their respective supervisory authority. The sanctions regime available to the SAs is enshrined in the provisions of the AMLCFT Act and range from written warnings to revocation of licenses to operate."

[231] Regarding international cooperation Guyana explained in its Response to the Questionnaire the following:

[232] -Guyana's Financial Intelligence Unit (FIU) has established Memoranda of Understanding (MOUs) with 20 other FIUs in the Caribbean region for sharing information, including bank-related data. These MOUs contain clauses that outline how shared information can be used and disclosed, emphasizing the importance of maintaining confidentiality. The purpose is to ensure that the shared information is only used for the specific request it was made for and can only be used for other purposes if authorized by the party that provided the information. Copies of these Memoranda were provided together with the Response to the Questionnaire.¹⁵¹

[233] -Some MOUs signed by the FIU and Internal agencies in Guyana, include the Bank of Guyana, among others. Copies of these Memoranda of Understanding were attached to the reply to the questionnaire.¹⁵²

¹⁵¹ See: <https://www.oas.org/en/sla/dlc/mesicic/paises-rondas.html?c=Guyana&r=6>

¹⁵² See: <https://www.oas.org/en/sla/dlc/mesicic/paises-rondas.html?c=Guyana&r=6>

[234] -The Bank of Guyana responds to issues within fourteen (14) business days and would give reasons for not approving or granting a specific request. The grounds for refusal would fall within the parameters of section 63 of the FIA 1995, i.e. it may be refused in the absence of:

- a lawful subpoena or compulsory demand by a court of competent jurisdiction or
- a demand/request by the government or
- the written consent of the customer

[235] The abovementioned would be the reasons for denial of a request and it would be communicated in writing to the requesting state party.

[236] -**Section 19 (1) of the Mutual Assistance in Criminal Matters Act Cap 15:05** provides for the confidentiality and privilege of foreign documents obtained through requests by Guyana to Commonwealth Countries for assistance:

19. (1) No person shall disclose to anyone a foreign document, its purport, or any part of its contents, except —

- (a) for — (i) the purpose of the investigation or the criminal proceedings to which the request giving rise to the document relates; or*
 - (ii) any other purpose for which the Commonwealth country carrying out the request has given consent; or*
- (b) after the document is made public for a purpose referred to in paragraph (a).*
- (2) No person may be compelled in connection with any legal proceedings —*
 - (a) to produce a foreign document or a copy of it; or*
 - (b) to give evidence relating to any information that is contained in a foreign document.*¹⁵³

-**Section 23(2) of the Mutual Assistance in Criminal Matters Act** lists mandatory grounds on which the central authority for Guyana can refuse mutual legal assistance. However, Bank secrecy is not grounds for refusal. This **Section provides that:** A request shall be refused if the central authority for Guyana believes that —

- (a) the request relates to the prosecution or punishment of a person for an offence that is, or is by reason of the circumstances in which it is alleged to have been committed or was committed, an offence of a political character;*
- (b) there are substantial grounds for believing that the request has been made with a view to prosecuting or punishing a person for an offence of a political character;*
- (c) there are substantial grounds for believing that the request was made for the purpose of prosecuting, punishing, or otherwise causing prejudice to a person on account of the person's race, sex, religion, nationality, place of origin, or political opinions;*
- (d) carrying out the request would 'be contrary to the Constitution of Guyana or would require steps to be taken that cannot lawfully be taken;*
- (e) carrying out the request would require an individual to act, or refrain from acting, in a certain way and the individual is not willing to do so and cannot lawfully be compelled to do so;*
- (f) carrying out the request would prejudice the security, international 'relations, or any substantial interest related to national security or other essential public policy of Guyana;*
- (g) carrying out the request would unduly prejudice the safety of any person;*
- (h) the request relates to conduct by a person which constitutes an offence in respect of which the person has already been convicted or acquitted by a court or tribunal in Guyana;*
- (i) in the case of a request of the kind specified in section 31 (1) (a), the prisoner does not consent to the transfer; or*

¹⁵³ See Response of Guyana to the Sixth Round Questionnaire:
[https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g p. 11.](https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g_p.11)

(j) *the request is for assistance of a kind that cannot be given under this Act*”¹⁵⁴

[237] The Financial Intelligence Unit (FIU)-Guyana is authorized under **section 14** of the **AML/CFT Act** as amended by section 4 of the AML/CFT (Amendment) Act No. 12 of 2022 to make agreements with foreign institutions or agencies that have similar FIU powers and principles aligned with international standards. These agreements involve sharing information and require the recipient to keep it confidential and not disclose it without the FIU's permission.¹⁵⁵

[238] The FIU has the authority to enter into written agreements or arrangements with foreign institutions or agencies that function like FIUs, if they follow international best practices such as the Egmont Principles and FATF Standards. These agreements require the information exchanged to be kept confidential and not disclosed without the FIU's consent.¹⁵⁶

[239] Further, the Mutual Legal Assistance Act only specifies a deadline for acknowledging receipt of an informal request by a Commonwealth State [see section 22(1)]. No such provision exists in relation to a formal request.¹⁵⁷

1.2. Adequacy of the legal framework and/or other measures

[240] With respect to the provisions on bank secrecy that the Committee has reviewed on the basis of the information available to it, they constitute a set of measures that are pertinent for promoting the purposes of the Convention. However, the Committee considers it appropriate to formulate the following observations:

[241] Guyana mentioned that: *“based on the complexity of the issue, the Bank of Guyana would normally notify the requesting party that more time would be needed to deal with the request in its entirety. It is not practical to have a legislated deadline to address such issues. Moreover, any requesting state party must take into consideration section 31A of the AML/CFT Amendment Act No. 15 of 2023 which amends section 31 of the FIA 1995. It speaks to the special circumstances in which disclosure of banking information can be shared with another state party. Subsection (2) allows the Bank and the requesting state party to enter a MoU for lawful regulatory and supervisory purposes. Section 63 of the FIA 1995 must also be considered.”*

[242] In addition, the Committee believes that the country under review could benefit from the adoption of such measures as it deems appropriate to guide and encourage greater use of the Convention as one of the legal bases for requests for the lifting of bank secrecy that it makes to other States Parties to the Convention. Such measures could include, inter alia, periodic comprehensive dissemination and training programs for the competent authorities and civil servants, to ensure that they are familiar with and can apply the mutual assistance provisions that exist for the investigation and prosecution of acts of corruption in the Convention relating to banking secrecy and in other Agreements entered by the country under review. (See Recommendation 1.4.1 in Section 1.4 of Chapter III of this Report).

¹⁵⁴ See Response of Guyana to the Sixth Round Questionnaire:
[https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g p. 11.](https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g_p.11)

¹⁵⁵ See Response of Guyana to the Sixth Round Questionnaire:
[https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g p. 12.](https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g_p.12)

¹⁵⁶ See Response of Guyana to the Sixth Round Questionnaire:
[https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g p. 12.](https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g_p.12)

¹⁵⁷ See Response of Guyana to the Sixth Round Questionnaire:
[https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g p. 12.](https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53g_p.12)

1.3. Results of the legal framework and/or other measures

[243] The country under review, in its Response to the Questionnaire and during the on-site visit, noted the following respect to results:

[244] -La FIU (Financial Intelligence Unit) reported that in 2020 it had received five requests for information; during 2021, three; and none during 2022. It also stated that this unit always response positively to requests.¹⁵⁸

[245] - In relation to the number of requests involving information protected by Bank Secrecy, formulated by the FIU (Financial Intelligence Unit) to other States, it indicated that during 2020 it had made two requests; during 2021 none; and during 2022 six.¹⁵⁹

[246] -The Response to the Questionnaire indicates that no sanction was imposed on any financial institution, either inside or outside Guyana.¹⁶⁰

[247] -During the on-site visit, this Committee was informed that the above data are related to money laundering and not to acts of corruption. Given the information made available to it, the Committee is unable to conduct a comprehensive analysis of the provision of assistance and cooperation related to information held by financial entities in Guyana, related to the investigation and punishment of acts of corruption; nor can it ascertain whether requests were formulated by States parties to the Convention; or based on provisions of the Convention. Therefore, this Committee considers that the country under review could benefit from drawing up and publishing results in this regard. (See Recommendations 1.4.2 and 1.4.3 in Section 1.4 of Chapter II of this Report).

1.4 Conclusions and recommendations

[248] Based on its review of the implementation of Article XVI of the Convention in the country under review, the Committee offers the following conclusion:

Guyana has adopted measures regarding assistance with respect to Bank Secrecy, as described in Chapter III, Section 1.1 of this Report.

[249] In light of the observations made in sections 1.1., 1.2. and 1.3., the Committee suggests that the country under review consider the following recommendations:

1.4.1. Adopt such measures as it deems appropriate, in accordance with its legal system, aimed at promoting greater use of the Convention as one of the legal bases for requests for the lifting of bank secrecy that it makes to other States Parties to the Convention, including a periodic comprehensive program of dissemination and training for competent authorities and officials, so that they are familiar with and can apply the mutual assistance provisions on the investigation or prosecution of acts of corruption provided for in the Convention, in particular those relating to bank secrecy, as

¹⁵⁸ See: See Response of Guyana to the Sixth Round Questionnaire:
https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 31-34.

¹⁵⁹ See Response of Guyana to the Sixth Round Questionnaire:
https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 33.

¹⁶⁰ See Response of Guyana to the Sixth Round Questionnaire:
https://www.oas.org/es/sla/dlc/mesicic/docs/mesicic6_guy_anex53.pdf, paragraph 35.

well as those provided for in other conventions signed by the country that relate to this matter. (See paragraph 242 in Section 1.2. of Chapter III of this Report.)

- 1.4.2. Maintain statistics on the number of requests for assistance received from a State Party to the Inter-American Convention against Corruption on information held by a financial institution, that is related to an investigation of an act of corruption. (See paragraph 247 in section 1.3 of Chapter III of this Report.)
- 1.4.3. Maintain statistics on the number of requests made to other States Parties of the Inter-American Convention against Corruption, on information held by financial institutions located in the requested State, that is related to an investigation of an act of corruption, as well as the number of requests denied because of bank secrecy. (See paragraph 247 in section 1.3 of Chapter III of this Report.)

IV. BEST PRACTICES

[250] The country under review identified four best practices regarding implementation of the provisions of the Convention selected for the Third and Sixth Rounds.¹⁶¹

First Best Practice: Conflict of Interest Code.

[251] Institution: Audit Office of Guyana.

[252] Description: The Auditor General, appointed according to Article 223 of Guyana's Constitution, operates independently, producing unbiased work free from external influence.

[253] To ensure integrity, all staff must sign a Conflict-of-Interest Declaration, emphasizing adherence to a Conflict-of-Interest Code underpinning potential consequences for violations. These procedures took effect with the formation of the Audit Office of Guyana in 2005, governed by the Audit Act of 2004.

[254] Currently, the Integrity Commission Act is under review to enhance conflict-of-interest provisions, motivated by the need to prevent staff from investigating matters involving their affiliations in a small nation.

[255] Also, the Integrity Commission has increased communication efforts as part of a broader strategy to address the challenge of recognizing and reporting any reasonable suspicion of a conflict of interest in public office. The outreach team engages with the public officers to explain the intricacies of an actual conflict of interest and the possibility of the mere perception that a conflict of interest may arise. Persons are encouraged to file complaints with the office upon suspicion of any such breach.

[256] Where a public officer is uncertain of his standing in any instance, the Commission also encourages the public officer to submit a request for an advisory opinion on the issue. The Commission continues to receive these requests through email and letter correspondence.

[257] The Audit Office adheres to international auditing standards like INTOSAI and IFAC codes of ethics, designed for National and State Agencies, promoting transparency and ethical conduct.

¹⁶¹ *Ibid.*, pg. 64-72.

[258] Implementation: The Conflict-of-Interest Code is implemented before any audit commences.

[259] Challenges: The challenges of implementing the Conflict-of-Interest Code are reputational risk. If conflicts of interest are managed properly, it can limit potential corruption whether actual or perceived. In addition, another outcome may be failure to act in the best interest of the Office, which may lead to lack of trust by the public in the integrity of the Office.

[260] Outcome: The expected outcome is to ensure the close personal or professional relationships that staff may have with an auditee or an entity the AOG has an obligation to audit, does not compromise the credibility and integrity of the AOG.

[261] Follow-up: This practice is being monitored by the Human Resource Department, the Auditor General and as required the Public Accounts Committee.

Second Best Practice: Oath of Professional Conduct.

[262] Institution: Audit Office of Guyana.

[263] Description: All the staff have to sign an Oath of Professional Conduct. This is done to ensure employees understand the requirements to discharge their duties and responsibilities for and on behalf of the Auditor General, the Audit Act and the Constitutional provisions.

[264] Reasons/Importance: The Oath of Professional Conduct is a means to ensure the Office's image of credibility is sustained through a code of behavior to which all employees must subscribe, these include, Propriety and Integrity, Objectivity, Proficiency, Independence. This is in keeping with ISSAI 130 – Code of Ethics of INTOSAI Standards.

[265] In addition, the Audit Office has also adopted the International Federation of Accountants (IFAC) – Code of Ethics standards.

[266] Prior to the Audit Act 2004 and the establishment of the Office of the Auditor General these statutory requirements were not in place.

[267] Approach: The Office adopted the auditing standards issued by the International Organization of Supreme Audit Institutions (INTOSAI), which have been developed specifically for use by all National and State Agencies. This is in keeping with ISSAI 130 – Code of Ethics of INTOSAI Standards.

[268] Implementation: The Oath of Professional Conduct is signed before any audit commences.

[269] Challenges: One of the challenges in implementing the Oath of Professional Conduct Code is that the code may be restricted to general wording and may not be applicable to all audits. Regardless of the audits, staff are expected to emulate the code of behavior adopted by the Office to maintain credibility.

[270] Outcome: The Outcome of implementing the Oath of Professional Conduct Code is the fostering of leaders and employees along with defining their desired behavior. It can also be a benchmark against how the organization measures individual/organizational performances and professional integrity.

[271] Follow-up: This practice is being monitored by the Human Resource Department of the Audit Office of Guyana.

[272] Lessons: The lesson learned in implementing the Oath of Professional Conduct Code is that staff must be aware of the ethical standards, they should always conduct themselves in an ethical manner and must have the ability to apply all ethical principles when making decisions.

Third Best Practice: Disclosure of income, assets and liabilities by persons who perform public functions.

[273] Institution: Audit Office of Guyana.

[274] Description: All employees who attained the levels of Manager to the Auditor General should in accordance with Sections 13 and 18 of the Integrity Commission Act 1997, Cap 26:01 of the Laws of Guyana declare their Assets and Liabilities annually.

[275] Reasons/Importance: The reason why this best practice was pursued is that the annual Declaration serves as a tool to prevent, detect, investigate and prosecute corruption. By implementing this code, it makes it easier to identify probable cases of unlawful enrichment. It also plays a role in anti-money laundering recovery efforts. This is where the relevant authorities can obtain evidence of dishonest inflows.

[276] Approach: The declaration form is part of the Integrity Commission Act No.20 of 1997 in Schedule III of the Act. Similar laws in other countries were examined.

[277] Implementation: This best practice is being implemented through the Declaration of Income, Assets and Liabilities that is prepared and submitted annually to the Office of the Integrity Commission.

[278] Challenges: The Auditor General's Office has reported there have not had any challenges with the implementation of this best practice.

[279] Outcome: The Outcome of implementing the Declaration of Income, Assets and Liabilities Code is to secure the integrity of Managerial employees performing duties in Public Life.

[280] Follow-up: This practice is being monitored by the Office of the Integrity Commission and the annual report of the IC captures levels of compliance.

[281] Lessons: One lesson learnt is that assets, income and liabilities disclosed by public officials builds integrity and helps to combat corruption.

Fourth Best Practice: Government Hiring.

[282] Institution: Audit Office of Guyana.

[283] Description: The Audit Office of Guyana (AOG) is an independent constitutional body. It follows Section 15(b) of the Audit Act 2004 and the National Assembly-approved Rules, Policies, and Procedures Manual to ensure appointments and promotions are based on qualifications and merit.

[284] For senior staff hires, candidates undergo interviews and exams, with the Auditor General recommending successful names to the Public Accounts Committee (PAC) for approval. The PAC's authority is derived from the Guyana Constitution (2003) and National Assembly Standing Order No. 82,

allowing oversight in accordance with the Manual and Audit Act. However, the PAC can approve or disapprove but lacks the authority to select or appoint AOG staff, whether senior or junior.

[285] Reasons/Importance: The reason for pursuing this best practice is to ensure that the AOG is able to hire the best qualified persons available in a fair, transparent manner based on merit.

[286] This best practice is being implemented at the time when vacant senior management posts are to be filled.

[287] Challenges: There was no challenge in the implementation of this best practice.

[288] Outcome: The Outcome of implementing this best practice is to have transparency in filling senior positions in the Public Sector.

[289] Follow-up: This practice is being monitored by the Human Resources Department of Guyana Audit Office.

**ANNEX
AGENDA OF THE ON-SITE VISIT TO GUYANA**

<u>Monday, October 2, 2023</u>	
4:00 p.m. – 4:30 p.m. Cara Lodge Hotel	Coordination meeting between the representatives of the member States of the Subgroup, and the Technical Secretariat.
4:30 p.m. – 5:00 p.m. Cara Lodge Hotel	Coordination meeting between the representatives of the Subgroup, Guyana, and the Technical Secretariat.
<u>Tuesday, October 3, 2023</u>	
9:00 a.m. – 12:00 p.m. Cara Lodge Hotel.	Meetings with civil society organizations and/or, <i>inter alia</i>, private sector organizations, professional organizations, academics, or researchers.
	<p><u>Topics:</u></p> <p><u>Follow-Up of the Recommendations of the Third Round.</u></p> <ul style="list-style-type: none"> ▪ Denial of Tax Benefits (Article III, paragraph 7 of the Convention). ▪ Prevention of Bribery (Article III, paragraph 00 of the Convention). ▪ Transnational Bribery (Article VIII of the Convention). ▪ Illicit Enrichment (Article IX of the Convention). ▪ Bank Secrecy (Article XVI of the Convention).
	<p><u>Participants:</u></p> <ul style="list-style-type: none"> ▪ Private Sector Commission. ▪ Georgetown Chamber of Commerce and Industry (GCCI). ▪ Guyana Bar Association. ▪ Guyana Association of Women Lawyers (GAWL). ▪ Guyana Public Service Union. ▪ Institute of Chartered Accountants of Guyana (ICAG). ▪ Federation of Independent Trade Unions of Guyana. ▪ Transparency Institute of Guyana (TIGI). ▪ Guyana Bankers' Association.

	<ul style="list-style-type: none"> ▪ Guyana Gold & Diamond Miners Association. ▪ Guyana Manufacturing and Services Association. ▪ Guyana-America Chamber of Commerce. ▪ Guyana-UK Chamber of Commerce. ▪ Guyana-Canada Chamber of Commerce. ▪ Civil Society Forum. ▪ Article 13.
12:00 p.m. - 1:00 p.m. Cara Lodge Hotel	Lunch (team and staff)
1:00 p.m. – 4:00 p.m.	Meetings with public authorities: Follow-up to Third Round Recommendations.
	<u>Session 1</u> <u>Denial of Tax Benefits</u> (Article III, paragraph 7 of the Convention).
	<u>Topics:</u> <ul style="list-style-type: none"> ▪ Manuals, code of conduct, policies, website. ▪ Institutional Coordination. ▪ Electronic programs. ▪ Training. ▪ Statistics/results.
	<u>Participants:</u> *Representatives with direct and practical knowledge of the topics to be discussed: <ul style="list-style-type: none"> ▪ Ministry of Parliamentary Affairs and Governance. ▪ Public Service Ministry. ▪ Guyana Revenue Authority (GRA). ▪ Financial Intelligence Unit. ▪ Audit Office of Guyana. ▪ Audit and Verification Department – GRA. ▪ Internal Audit Department – GRA. ▪ Special Investigations Department – GRA. ▪ Legal Services Department – GRA. ▪ Finance Secretary Ministry of Finance. ▪ Public Procurement Commission. ▪ National Procurement and Tender Administration Board. ▪ Special Organized Crime Unit. ▪ Attorney General’s Chambers.
4:00 p.m. – 4:30 p.m.	Informal meeting between the representatives of the Subgroup member states and the Technical Secretariat.

<u>Wednesday, October 4, 2023</u>	
9:00 a.m. – 11:00 a.m. Cara Lodge Hotel	<u>Session 2</u> <u>Prevention of Bribery</u> (<i>Article III, paragraph 10 of the Convention</i>).
	<u>Topics:</u> <ul style="list-style-type: none"> ▪ Policies, manuals, or documents. ▪ Professional Confidentiality. ▪ Analytical reviews. ▪ Memorandums of Understanding. ▪ Training Programs. ▪ Results/ Statistics.
	<u>Participants:</u> *Representatives with direct and practical knowledge of the topics to be discussed: <ul style="list-style-type: none"> ▪ Ministry of Parliamentary Affairs and Governance. ▪ Audit Office. ▪ Public Service Ministry. ▪ Institute of Chartered Accountants. ▪ Special Organized Crime Unit/Guyana Police Force. ▪ National Procurement and Tender Administration Board. ▪ The Bank of Guyana. ▪ Accountant General's Department of the Ministry of Finance. ▪ Financial Intelligence Unit. ▪ Attorney General Chambers. ▪ Public Procurement Commission. ▪ The Integrity Commission.
11:00 a.m. – 11:30 a.m.	<u>Break.</u>
11:30 a.m. – 1:30 p.m.	<u>Session 3</u> <u>Transnational Bribery</u> (<i>Article VIII of the Convention</i>).
	<u>Topics:</u> <ul style="list-style-type: none"> ▪ Technological Developments. ▪ Accounting Records. ▪ Results/statistics. ▪ Challenges.
	<u>Participants:</u> *Representatives with direct and practical knowledge of the topics to be discussed: <ul style="list-style-type: none"> ▪ Ministry of Parliamentary Affairs and Governance.

	<ul style="list-style-type: none"> ▪ Ministry of Home Affairs. ▪ Attorney General's Chambers. ▪ Ministry of Foreign Affairs and International Cooperation. ▪ Special Organized Crime Unit/ Guyana Police Force. ▪ Financial Intelligence Unit. ▪ Bank of Guyana. ▪ AMLCFT Committee.
1:30 p.m. – 2:30 p.m.	<u>Lunch (Team and staff)</u>
2:30 p.m. – 4:30 p.m.	<u>Session 4</u> Bank Secrecy (Article XVI of the Convention).
	<u>Topics:</u> <ul style="list-style-type: none"> ▪ Guyana's law and bank secrecy. ▪ Manuals/guides. ▪ Information protected by bank secrecy. ▪ Procedures. ▪ Sanctions. ▪ Statistics. ▪ International Cooperation.
	<u>Participants:</u> *Representatives with direct and practical knowledge of the topics to be discussed: <ul style="list-style-type: none"> ▪ Ministry of Parliamentary Affairs and Governance. ▪ Bank of Guyana. ▪ Financial Intelligence Unit. ▪ Attorney General's Chambers.
4:30 p.m. – 5:00 p.m.	Informal meeting between the representatives of the Subgroup member states and the Technical Secretariat.

<u>Thursday, October 5, 2023</u>	
9:00 a.m. – 11:00 a.m. Cara Lodge Hotel	<u>Session 5</u> Extradition (Article XIII of the Convention).
	<u>Topics:</u> <ul style="list-style-type: none"> ▪ Notifications. ▪ Follow-up on recommendations and indicators. ▪ Results/Statistics. ▪ Utility of the Convention for extradition purposes. ▪ Training programs. ▪ New developments.
	<u>Participants:</u> *Representatives with direct and practical knowledge of the topics to be discussed: <ul style="list-style-type: none"> ▪ Ministry of Parliamentary Affairs and Governance. ▪ Ministry of Home Affairs. ▪ Ministry of Foreign Affairs and International Cooperation. ▪ Attorney General's Chambers. ▪ Director of Public Prosecutions. ▪ Financial Intelligence Unit.
11:00 a.m. – 11:30 a.m.	Break.
11:30 a.m. – 1:00 p.m.	<u>Session 6</u> Illicit Enrichment (Article IX of the Convention).
	<u>Topics:</u> <ul style="list-style-type: none"> ▪ Challenges. ▪ Results/Statistics. ▪ New developments.
	<u>Participants:</u> *Representatives with direct and practical knowledge of the topics to be discussed: <ul style="list-style-type: none"> ▪ Ministry of Parliamentary Affairs and Governance. ▪ Attorney General's Chambers.
1:00 p.m. –1:30 p.m.	Final meeting between the representatives of the country under review, the member states of the subgroup and the Technical Secretariat.

1:30 p.m. –1:45 p.m.	Informal meeting between the representatives of the member states of the subgroup and the Technical Secretariat.
1:45 p.m.	Lunch (Team and Staff).

**CONTACT AUTHORITY FROM THE COUNTRY UNDER REVIEW FOR COORDINATION
OF THE ON-SITE VISIT, AND REPRESENTATIVES OF THE MEMBER STATES OF THE
PRELIMINARY REVIEW SUBGROUP AND THE TECHNICAL SECRETARIAT OF THE
MESICIC**

COUNTRY UNDER REVIEW

GUYANA

Gail Teixeira

Lead Expert

Ministry of Parliamentary Affairs and Governance

MEMBER STATES OF THE PRELIMINARY REVIEW SUBGROUP

SURINAME

Rosilda Jeroe

Lead Expert

Department of International Relations.

Ministry of Justice and Police

Eline Amania.

Alternate Expert

Department of International Relations.

Ministry of Justice and Police

TRINIDAD AND TOBAGO

Ian Rampersad

Lead Expert

Director

International Law and Human Rights Unit

Ministry of the Attorney General

TECHNICAL SECRETARIAT OF THE MESECIC

Magaly McLean, Esq.

Senior Legal Officer

Department of Legal Cooperation

OAS Secretariat for Legal Affairs