



CUSTOMS AUTHORITY

Commissioner's Administrative Instruction



Standard Operating Procedure (SOP) for:

"Professional Standards Team -
2024"

SOP Number 01 of 19 / 01 / 2024

1. STANDARD OPERATING PROCEDURE TITLE

This Standard Operating Procedure (SOP) is officially titled: "*Professional Standards Team - 2024.*"

2. UNIT OF INTERNAL AUDIT AND ETHICS

The Unit of Internal Audit and Ethics (UAIE) was established by Article 11 (3e) of Decree-Law (DL) 2/ 2020, Organic Structure of the Customs Authority (CA).

Article 17 of DL2/ 2020 sets out the responsibilities of the UAIE, such as monitoring and evaluating the CA's administrative structure; training of CA's employees; administration of CA's human, material, and financial resources; compliance with legal provisions of CA's internal regulations and instructions; and research and implementation of internal quality standards.

Article 17 (5) of DL2/ 2020 empowers the CA to create groups or teams to carry out specific tasks proposed by the Director of the UAIE.

Decree Law 28/ 2019, Organic Structure of the Ministry of Finance (MoF), Article 39, defines the responsibilities of the Office of Inspector General (herein abbreviated to the Portuguese acronym GIG). The GIG is the central service of MoF, responsible for internal audits and inspection actions in all areas under the portfolio responsibility of MoF, including the CA. Therefore, the UAIE will conduct its activities in a manner that supports and aligns with the functions of GIG.

3. ORGANIZATIONAL STRUCTURE

Pursuant to Article 17 (5) of DL2/ 2020, the UAIE will consist of two different teams, namely the "Internal Audit Team" and the "Professional Standards Team." The organizational structure for these teams is available in **Annex 1**.

Per World Customs Organization (WCO) best practices, the creation of these different teams will help the CA to delineate the various roles undertaken by each, namely:

- Internal Audit Team:

To undertake checks to confirm that CA staff comply with approved processes, regulations, and laws. This team can also propose changes to existing rules to make a process more efficient or less susceptible to being circumvented or abused. This team's primary role is to assure internal and external stakeholders, such as the private sector and other government agencies, that internal CA controls are effective, efficient, and operating to manage risks and achieve the organization's goals and objectives. The job description for this position is available in **Annex 2**.

- Professional Standards Team;

To undertake checks to confirm that CA staff act with the highest standards of professionalism, integrity, and accountability and maintain the trust and confidence of the public they serve. Activities undertaken by the Professional Standards Team (PST) will include developing and implementing the CA Special Rules of Conduct and other policies, providing training and awareness-raising activities, investigating, addressing, and, where applicable, referring allegations of misconduct or unethical behavior to other relevant government entities, and promoting a culture of ethics and integrity within the organization. This team will also advise, guide, and support CA staff and other external stakeholders on ethical and integrity-related issues, such as the private sector and other government agencies. By promoting ethical behavior and preventing and addressing misconduct, the Professional Standards Team can help to improve the overall effectiveness and credibility of the CA. The job description for this position is available in **Annex 3**.

4. SCOPE

The provisions and associated annexes within this SOP apply to the duties, procedures, and other operational activities the PST undertakes. All activities undertaken by the Internal Audit Team shall remain unchanged and will continue to be regulated per SOP Number 17, titled "Internal Audit Procedure – 2020," approved by the CA Commissioner on 14 July 2020.

5. AUTHORIZATION

This SOP and any associated annexes are authorized by the Commissioner of the CA pursuant to the following provisions:

- a) Organic Structure of the Customs Authority, DL 02/2020 of 8 January 2020, Chapter III Organic Structure, Section 1 Organs, Article 9 (1c) empowers the Commissioner to: *"approve the administrative rules and/or instructions necessary for the operation of the Customs Authority, including the application of Customs legislation"*.

6. OBJECTIVES

The objective of this SOP is to provide clear instructions on:

- a) Who is responsible for applying the provisions contained within this SOP;
- b) Processes or protocols that must be followed;
- c) Use of approved standard templates; and

- d) Minimizing opportunities for procedural abuse or misconduct.

7. INTERNATIONAL STANDARDS

The World Customs Organization Revised Arusha Declaration concerning Good Governance and Integrity in Customs lists ten principles for an effective national Customs integrity program. The sixth principle, "Audit and Investigation," states that implementing an array of appropriate monitoring and control mechanisms, such as internal check programs, internal and external auditing, and investigation and prosecution regimes, can assist in preventing and controlling corruption in Customs.

8. APPLICABLE LEGISLATION

The following legislation applies to this procedure:

- a) Article 3 (2c) of DL 2/ 2020 requires the CA to "exercise customs supervision over people and goods, carrying out control actions, namely verification, retail, inspection, audits and reviews of persons to guarantee the application of customs regulations and fiscal."
- b) Article 9 (1c) of DL 2/ 2020 empowers the Commissioner to "approve administrative rules and/or instructions."
- c) Article 11 (3e) of DL 2/ 2020 requires the CA to establish the UAIE.
- d) Article 17 (5) of DL 2/ 2020 empowers the CA to create groups or teams to carry out specific tasks proposed by the Director of the UAIE.
- e) Article 39 of DL 28/ 2019 establishes the Office of Inspector General in the Ministry of Finance.

9. VALIDITY AND CHANGES

This SOP comes into effect on the date of signature by the Commissioner. The Commissioner must approve any changes to this SOP, and the SOP must be circulated to relevant stakeholders.

10. PROCEDURE OWNER

The owner of this procedure is the Director of UAIE, who will be responsible for:

- a) The implementation and standardized application of all the provisions in this SOP in all relevant Customs areas nationally and regional border posts;
- b) Ensuring that all officers have access to a written copy of this SOP;

- c) Ensuring that all relevant officers receive appropriate training in the content of this SOP at a suitable level;
- d) Taking corrective measures in case the provisions contained within this SOP are not strictly followed; and
- e) Proposing to the Commissioner any changes or amendments to this SOP when operational circumstances so demand.

11. ENFORCING THIS PROCEDURE

All employees shall apply and enforce this procedure per the following laws:

- a) Organic Structure of the Customs Authority, Decree Law 2/ 2020;
- b) Customs Code, Decree Law 14/ 2017;
- c) Public Service Statute, Law No. 8/ 2004, Article 40 (2c); and
- d) Public Service Statute, Law No. 8/ 2004, Article 43, the Ethics Code.
- e) Public Service Statute, Law No. 8/2004, Article 76, the Prescription of the Disciplinary Proceedings.

12. ADHERENCE TO THIS PROCEDURE

All CA employees must strictly adhere to this SOP and its associated annexes. Failure to do so may include disciplinary action against a CA employee, up to and including dismissal. Where reasonable grounds exist to suggest that a CA employee has committed an illegal offence or, in any other way, acted unlawfully, the CA will refer the case to the appropriate government entity.

13. OPERATING PROCEDURES AND PROTOCOLS

All professional standards and ethics-related work conducted by the CA will be undertaken in accordance with the following rules:

- a) The PST will undertake all CA professional standards and ethics-related investigations.
- b) Investigations undertaken by the PST will be strictly limited to proving or disproving that an administrative breach of the CA professional standards or ethics may have occurred.
- c) If the PST identifies reasonable grounds to suggest that a CA employee or any other person associated with the case may have engaged in illegal activity, the PST will notify the UAIE Director immediately.

- d) In pursuit of their activities, the PST cannot compel suspects or witnesses to cooperate or compel external stakeholders, such as other government agencies, customs brokers, the business community, Civil Society or Non-Governmental Organizations, or the general public, to produce information.
- e) All PST employees must have completed relevant training before undertaking any investigations.
- f) The PST must ensure that all requests for assistance or information are legal and proportional.
- g) Unless extenuating circumstances apply, the PST, UAIE Director, and Commissioner will follow the process described in Annex 4.
- h) Such extenuating circumstances may include but are not limited to, a CA employee getting apprehended while engaging in an unlawful act.
- i) The PST is empowered to receive or seek information from internal and external stakeholders, including but not limited to:
 - i. CA Internal Audit Team
 - ii. Other CA employees
 - iii. Other government agency employees
 - iv. Business community
 - v. Civil Society or Non-Governmental Organizations
 - vi. Diplomatic or accredited missions
 - vii. General public
- j) The PST will undertake an initial investigation in all cases regardless of the status of the person submitting the report, including their occupation, age, race, ethnicity, religion, gender, sexual orientation, disability, immigration status, or whether they choose to remain anonymous.
- k) The PST will record the results of every initial assessment using the "Initial Assessment" report template in Annex 5.
- l) The UAIE Director and Commissioner must approve all initial assessment reports before the PST undertakes any full investigation.
- m) The UAIE Director and Commissioner must approve all initial assessment reports before requesting a referral to the Civil Service Commission (CSC).

- n) Following the initial assessment, unless the Commissioner approves a staff notification exemption, the UAIE Director must notify the CA employee(s) involved by completing the "Staff Notification" template in Annex 6.
- o) Any CA employee under investigation by the PST will have the right to seek advice from their manager and to be advised, represented, or accompanied at any interview, meeting, or hearing by a colleague from the CA. This colleague must not otherwise be involved in this matter.
- p) If the PST has reasonable grounds to conclude that notifying the CA employee (s) involved may impede or jeopardize the ongoing investigation, the PST can request an exemption to the notification process by completing the "Staff Notification Exemption" template report in Annex 7.
- q) The PST can also request the CSC to grant Leave Without Pay if there are reasonable grounds to believe that the relevant CA employee (s) may jeopardize the investigation.
- r) The UAIE Director and the Commissioner must approve all staff notification exemptions.
- s) Before conducting interviews with a CA employee, the PST will provide that person with sufficient information and time to prepare. This information must include full details of the allegations, relevant date(s) and location(s).
- t) The PST will record the results of every interview using the "Record of Interview" report template in Annex 8.
- u) Once the PST has finalized the "Record of Interview" report (Annex 8), the CA employee will have the right to review this report and comment on its accuracy.
- v) The PST will only undertake a full investigation following:
 - i. The completion and approval by the UAIE Director and Commissioner of an initial assessment.
 - ii. A formal request of assistance from the MoF GIG or a duly appointed representative from another government agency.
- w) The PST will record the results of every full investigation using the "Full Investigation" report template in Annex 9.
- x) If the PST determines reasonable grounds to suspect that a CA employee may have acted illegally, the UAIE Director will report this matter to the Commissioner verbally as soon as practicable. The PST and UAIE Director will also record this within the initial investigation report (Annex 5) or the full investigation report (Annex 9).

- y) If the Commissioner concurs with the PST assessment that a CA employee may have acted illegally, the Commissioner will report this matter to the relevant government entity by completing the referral letter available in **Annex 10**.
- z) If no further action is deemed appropriate, the CA Commissioner will notify the CA employee by completing the "No Further Action" letter template in **Annex 11**.
- aa) If there is evidence to support or corroborate one or more of the allegations made against the CA employee following the investigation, the CA Commissioner will notify the CA employee by completing the "Further Action" letter template in **Annex 12**.

14. COMMISSIONER'S APPROVAL, DIRECTIVES AND DISSEMINATION

By virtue of Article 9 (1c) of D 2/ 2020, which allows the Commissioner to: "approve the administrative rules and/or instructions necessary for the operation of the Customs Authority, including the application of Customs legislation," I hereby:

- a) **Approve** this Standard Operating Procedure (SOP) titled, "Professional Standards Team - 2024";
- b) **Direct** that this SOP be communicated to all relevant CA employees and for all CA employees to implement, apply, and enforce all parts of this SOP as described; and
- c) **Direct** that this SOP shall be effective the day after the signed date below.

Signed on the 19 day of 01 2024



.....
José António Fatíma Abílio

Commissioner

Customs Authority

Timor-Leste

(official Customs seal)

15. AMENDMENTS RECORD

Approval Date	Version Number	Developer(s) Name
	v.1	

15.1 Amendments

Approval Date	Version Number	Developer(s) name

ANNEX 1 – UAIE ORGANIZATIONAL STRUCTURE



Position/ title	Proposed Number of vacancies
Director of Internal Audit and Ethics Unit	1
Internal Audit Officer	2
Professional Standards Officer	3
TOTAL	6

ANNEX 2: JOB DESCRIPTION FOR INTERNAL AUDIT OFFICER POSITION



CUSTOMS AUTHORITY

INTERNAL AUDIT AND ETHICS UNIT

Job Description

INTERNAL AUDIT OFFICER

Vacancy Reference No.		Institution	Customs Authority (CA)
Contract	Fixed-Term Contract		
Monthly salary	Level 7 Grau A	Position	Internal Audits officer
Report to	Director, Internal Audit and Ethics	Hours	A minimum of 40 hours per week

Background

The Customs Authority of Timor-Leste was established in legislation by Decree Law 9/ 2017, Organic Structure of the Customs Authority, and commenced operation on 1 October 2017. The organization was restructured by Decree Law 2/ 2020. The Customs Authority is led by a Commissioner.

The primary objectives of the Customs Authority are to:

- Secure the nation's borders and stop illegal or restricted goods from entering or exiting the country;
- Implement the Roadmap for ASEAN Accession;
- Participate in ASEAN and WTO-related meetings when required;
- Ensure Customs laws and procedures comply with ASEAN and WTO standards and recommend to the Commissioner the necessary changes;
- Make procedures more efficient and bring the Customs Authority into compliance with international standards, namely ASEAN and WTO rules and agreements, and WCO Revised Kyoto Convention on Customs Procedures;

- Implement Standard Operating Procedures following the Customs Code and multilateral and regional organizations' rules, in particular, ASEAN and WTO;
- Provide regular implementation reports on activities related to ASEAN and WTO;
- Ensure that all appropriate duties and taxes are collected fairly and transparently;
- Prevent major losses in revenue caused by inefficiencies or illegal activities;
- Facilitate trade and attract investment by making it easier for businesses to import and export goods;
- Identify and eradicate corruption from within the CA ranks.

The Internal Audit and Ethics Unit (UAIE) is responsible for developing inspection and audit activities for the Customs Authority. The unit monitors and evaluates the organizational structure, employee training, human, material, and financial resources administration, compliance with Customs and associated legislation (including international agreements containing Customs provisions), SOPs, directives and instructions, and implementation of internal quality standards. The UAIE also conducts administrative investigations of CA staff breaches against the Special Rules of Conduct, Customs legislation, and associated national laws.

Key Responsibilities

The Internal Audit officer will have the following specific tasks.

1. Schedule and undertake routine audits and prepare audit reports to the satisfaction of the line manager.
2. Undertake internal audits (following the guidelines in the approved Internal Audit SOP) to determine employee compliance with approved Standard Operating Procedures (SOPs) and relevant Customs laws, policies, regulations, rules, and guidelines.
3. Undertakes follow-up audits to verify if audit report recommendations have been actioned.
4. Disseminate material on internal audits to all areas of the organization to promote and raise awareness of the importance of internal audits.
5. Support the development of the annual Internal Audit Action Plan (ICAP) for the unit and assist in preparing quarterly report updates on implementing the ICAP.
6. Support the UAIE to work cooperatively with relevant anti-corruption institutions to develop and promote integrity in all CA activities.
7. Assist the UAIE in developing CA's Integrity Action Plan (IAP).
8. Assist the UAIE in developing and maintaining an electronic database of approved SOPs, internal audits undertaken, follow-up audits, and audit reports.
9. Prepares audit reports on approved templates (in the Internal Audit SOP) promptly and to the satisfaction of the line manager.
10. Report all suspicious activities to the Commissioner of Customs Authority.
11. Apply sound risk management practices within respective operational or administrative areas of responsibility and actively contribute to identifying and reporting risk.
12. Participate in mandatory training and development opportunities to enhance their work performance.

13. Participate in mandatory English language classes to strengthen your English skills.
14. Promote equality and social inclusion in the workplace.
15. Proactively engage in all initiatives or activities that help to foster a work environment that is free of sexual harassment and that empowers women and members of traditionally disadvantaged groups, including people with disabilities, LGBTQI+ individuals, ethnic and religious groups, and youth and elderly populations.
16. Perform other duties assigned by law or delegated by the Commissioner of the Customs Authority or their hierarchical manager.

General requirements for the position

All candidates must meet the minimum requirements to be eligible to apply for jobs in the Timor-Leste civil service. These are:

- Must be a citizen of Timor-Leste
- Must be at least 17 years of age and not more than 60 years of age
- Must not have committed an offence for which the sentence is two or more years
- Must hold any qualifications required by law of the job description
- Must not have been dismissed from employment in the State within the last five years
- Must be fluent in spoken and written English and Tetum
- Must have a working knowledge of Portuguese
- Must be ready to be assigned to work anywhere in Timor-Leste or overseas
- Must be physically and mentally fit for the position
- Must meet any special requirements of the Customs Authority, such as:
 - Educational qualifications
 - Professional experience
 - Capacity to operate computer programs (e.g., Microsoft Word, Excel, and PowerPoint), ASYCUDA World, and other Customs or Management Information Systems (MIS)
 - Personal attributes – understanding the Customs Authority's four core values: Integrity, Professionalism, Transparency, and Respect.

In addition, all candidates must meet the requirements of the Organic Structure of the Customs Authority, DL2/ 2020. Employees will be rotated from time to time, and consideration of the specific skills and qualifications of employees will be taken into account when rotating staff across the various technical areas of the CA.

Mandatory Academic qualification requirements

A basic university degree or Bachelor's degree in Accountancy, Customs, or in a field related to internal audits or similar, or two (2) years of professional experience in a relevant area.

Specific requirements (skills and experience)

- Must be fluent in spoken and written English and Tetum languages
- Working knowledge of Portuguese is desirable
- Experience in conducting internal audits,
- Good research and analytical skills
- Ability to understand and use data
- Knowledge and experience of Customs policies, legislation and practices
- Proven ability to deliver results
- Conduct yourself with integrity

Approved by:	Date:	Signature:

EMPLOYEE ACKNOWLEDGEMENT

I can confirm that I have received a copy of this job description for the position of Internal Audit Officer and have carefully read and understood the content. I have also been given a copy of the Customs Authority Special Rules of Conduct. By signing this document, I acknowledge my understanding of the role and responsibilities placed upon me as the incumbent.

Furthermore, I acknowledge my understanding that if I do not undertake my job as per this job description, then I will be removed from the position.

Employee name:

Employee signature:

Date:

ANNEX 3: JOB DESCRIPTION FOR PROFESSIONAL STANDARDS OFFICER POSITION



CUSTOMS AUTHORITY

INTERNAL AUDIT AND ETHICS UNIT

Job Description

PROFESSIONAL STANDARDS OFFICER

Vacancy Reference No.	TBC	Institution	Customs Authority (CA)
Contract	Fixed-Term Contract		
Monthly salary	Level 7 Grau A	Position	Professional Standards officer
Report to	Director, Internal Audit and Ethics	Hours	A minimum of 40 hours per week

Background

The Customs Authority of Timor-Leste was established in legislation by Decree Law 9/ 2017, Organic Structure of the Customs Authority, and commenced operation on 1 October 2017. The organization was restructured by Decree Law 2/ 2020. The Customs Authority is led by a Commissioner.

The primary objectives of the Customs Authority are to:

- Secure the nation's borders and stop illegal or restricted goods from entering or exiting the country;
- Implement the Roadmap for ASEAN Accession;
- Participate in ASEAN and WTO-related meetings when required;
- Ensure Customs laws and procedures comply with ASEAN and WTO standards and recommend to the Commissioner the necessary changes;
- Make procedures more efficient and bring the Customs Authority into compliance with international standards, namely ASEAN and WTO rules and agreements, and WCO Revised Kyoto Convention on Customs Procedures;

- Implement Standard Operating Procedures following the Customs Code and multilateral and regional organizations' rules, in particular, ASEAN and WTO;
- Provide regular implementation reports on activities related to ASEAN and WTO;
- Ensure that all appropriate duties and taxes are collected fairly and transparently;
- Prevent major losses in revenue caused by inefficiencies or illegal activities;
- Facilitate trade and attract investment by making it easier for businesses to import and export goods; and
- Identify and eradicate corruption from within CA ranks.

The Internal Audit and Ethics Unit (IAIE) is responsible for developing inspection and audit activities for the Customs Authority. The unit monitors and evaluates the organizational structure, employee training, human, material, and financial resources administration, compliance with Customs and associated legislation (including international agreements containing Customs provisions), SOPs, directives and instructions, and implementation of internal quality standards. The IAIE also conducts administrative investigations of CA staff breaches against the Special Rules of Conduct, Customs legislation, and associated national laws.

Key Responsibilities

The Professional Standards officer will have the following specific tasks:

1. Assist the unit in undertaking research and analysis to support preparing reports to the Customs Authority (CA) and relevant authorities concerning staff irregularities or criminal activity discovered by internal audits or other means and provide necessary evidence.
2. Follow up and cooperate, as required, on investigations carried out by the National Police, other Police bodies, or CAC on Customs staff, and report accordingly to the IAIE Director and Commissioner.
3. Support the IAIE in coordinating CA input to ensure compliance with the Anti-Corruption Commission (CAC) policy on employee declarations of interests, assets, and liabilities and keep accurate electronic records and documentation of employee-signed declarations.
4. Keep accurate electronic records of all investigations, proceedings, and related activities in which they take part.
5. Disseminate the new Customs Authority Special Rules of Conduct across the organization.
6. Work with the CA Human Resources Management and Training Unit (HRMTU) to develop training material and other information on the Special Rules of Conduct.
7. Support the HRMTU in the delivery of Special Rules of Conduct training.
8. Report all suspicious activities to the IAIE Director or CA Commissioner.
9. Apply sound risk management practices within respective operational or administrative areas of responsibility and actively contribute to identifying and reporting risk.
10. Participate in mandatory training and development opportunities to enhance their work performance.
11. Participate in mandatory English language classes to strengthen your English skills.

12. Support the Customs Authority in upholding its Special Rules of Conduct by leading by example and supporting the Commissioner in exercising disciplinary action.
13. Promote equality and social inclusion in the workplace.
14. Proactively engage in all initiatives or activities that help to foster a work environment that is free of sexual harassment and that empowers women and members of traditionally disadvantaged groups, including people with disabilities, LGBTQI+ individuals, ethnic and religious groups, and youth and elderly populations.
15. Perform other duties assigned by law or delegated by the Commissioner of the Customs Authority or their hierarchical manager.

General requirements for this position

All candidates must meet the minimum requirements to be eligible to apply for jobs in the Timor-Leste civil service. These are:

- Must be a citizen of Timor-Leste
- Must be at least 17 years of age and not more than 60 years of age
- Must not have committed an offence for which the sentence is two or more years
- Must hold any qualifications required by law of the job description
- Must not have been dismissed from employment in the State within the last five years
- Must be fluent in spoken and written English and Tetum
- Must have a working knowledge of Portuguese
- Must be ready to be assigned to work anywhere in Timor-Leste or overseas
- Must be physically and mentally fit for the position
- Must meet any special requirements of the Customs Authority, such as:
 - Educational qualifications
 - Professional experience
 - Capacity to operate computer programs (e.g., Microsoft Word, Excel, and PowerPoint), ASYCUDA World, and other Customs or Management Information Systems (MIS)
 - Personal attributes – understanding the Customs Authority's four core values: Integrity, Professionalism, Transparency, and Respect.

In addition, all candidates must meet the requirements of the Organic Structure of the Customs Authority, DL2/ 2020. Employees will be rotated from time to time, and consideration of the specific skills and qualifications of employees will be taken into account when rotating staff across the various technical areas of the CA.

Mandatory Academic qualification requirements

A basic university degree or Bachelor's degree in a field related to administrative investigations, internal affairs staff irregularities, or similar, or two (2) years of professional experience in a relevant area.

Specific requirements (skills and experience)

- Must be fluent in spoken and written English and Tetum languages
- Working knowledge of Portuguese is desirable
- Experience in conducting internal audits,
- Good research and analytical skills
- Ability to understand and use data
- Knowledge and experience of Customs policies, legislation and practices
- Proven ability to deliver results
- Conduct yourself with integrity
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Approved by:	Date:	Signature:

EMPLOYEE ACKNOWLEDGEMENT

I can confirm that I have received a copy of this job description for the position of **Professional Standards Officer** and have carefully read and understood the content. I have also been given a copy of the Customs Authority Special Rules of Conduct. By signing this document, I acknowledge my understanding of the role and responsibilities placed upon me as the incumbent.

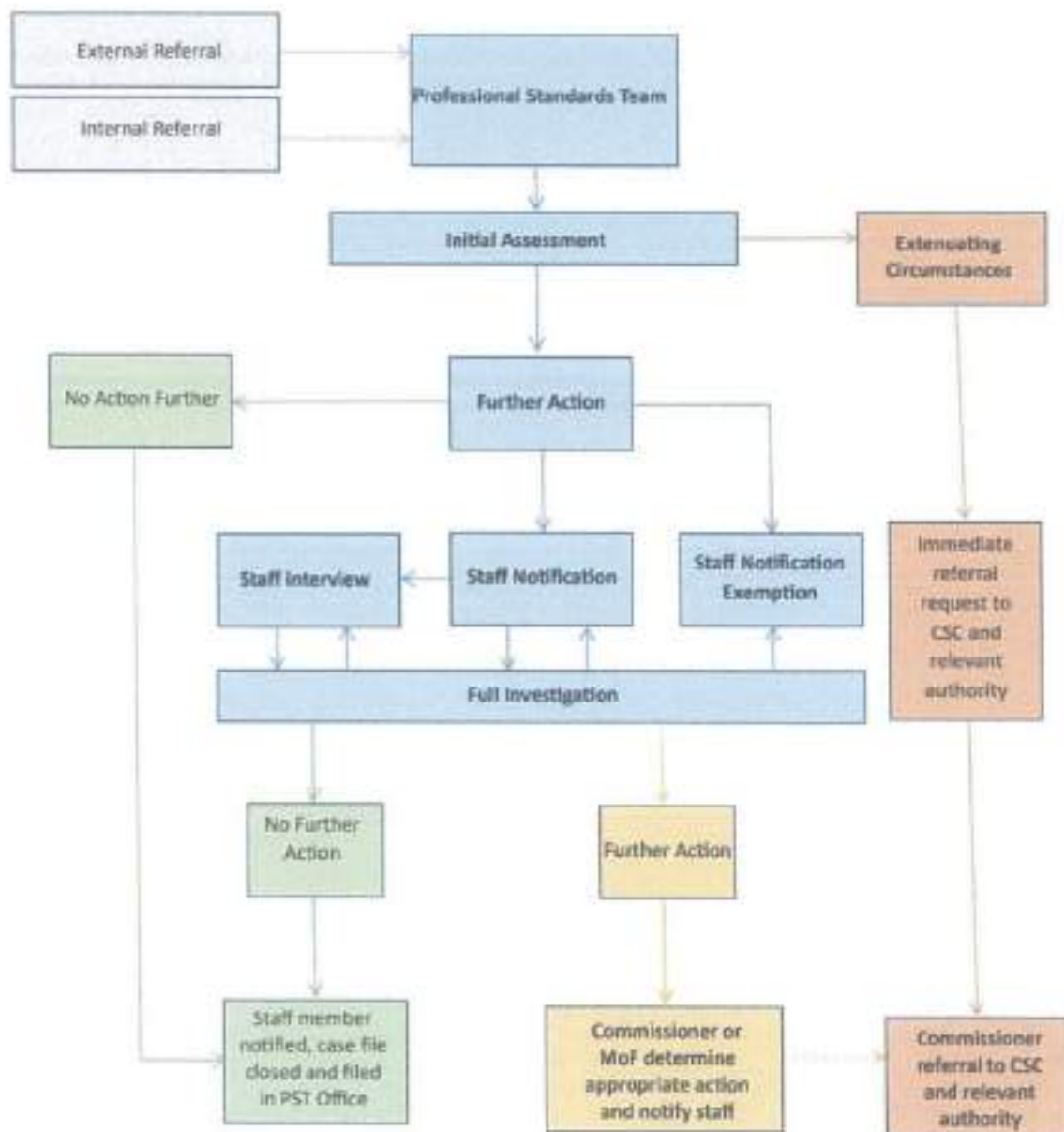
Furthermore, I acknowledge my understanding that if I do not undertake my job as per this job description, then I will be removed from the position.

Employee name:

Employee signature:

Date:

ANNEX 4: PROCESS DIAGRAM



ANNEX 5: INITIAL ASSESSMENT REPORT TEMPLATE

	<p>Professional Standards Team</p> <p>Initial Assessment</p>
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This report consists of three parts. Failure to accurately complete all sections correctly may result in the UAIE Director or the Commissioner rejecting this report.

Part I – Background

Summary of Allegation(s)
<i>Provide a brief description of the allegation. Attach any information that may be relevant.</i>

Suspect(s)			
<i>Who do you suspect may be involved? Use additional pages as needed.</i>			
Name:	Position:	Sex (M or F):	SIGAP No.:

Summary of Initial Enquiries Undertaken
<i>Provide a detailed description of what enquiries you have undertaken.</i>

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Recommendation		
<p>Following my initial enquiries into the alleged facts of this case, I recommend the following course of action:</p>		
No Further Action:	There is no evidential basis for this complaint.	<input type="checkbox"/>
	The complaint is believed to be false or malicious.	<input type="checkbox"/>
Further Investigation:	Insufficient information is available to make an accurate assessment; therefore, a full investigation is required.	<input type="checkbox"/>
Immediate Referral:	There are reasonable grounds to suspect that one or more of the suspected persons involved may have engaged in illegal activity, so this case should be referred to the relevant government entity for further action.	<input type="checkbox"/>

Justification
<p><i>Explain why you have made this decision.</i></p>

Submitted by			
Name:		Case Reference:	
Date:		Signature:	

Part II – UAIE Approval

Approval			
I have reviewed this report and associated documentation and hereby:			
Agree with the assessment made.		<input type="checkbox"/>	
Disagree with the assessment made. <i>(record reasons below)</i>		<input type="checkbox"/>	
Reason(s):			
Description of Further Action to be Taken:			
Name:		Position:	
Signature:		Date:	

Part III – Commissioner Approval

Approval			
I have reviewed this report and associated documentation and hereby:			
Agree with the assessment made.		<input type="checkbox"/>	
Disagree with the assessment made. <i>(record reasons below)</i>		<input type="checkbox"/>	
Reason(s):			
Description of Further Action to be Taken:			
Name:		Position:	
Signature:		Date:	

ANNEX 6: STAFF NOTIFICATION OF INVESTIGATION TEMPLATE



AUTORIDADE ADUANEIRA GABINETE COMISSÁRIO



PRIVATE AND CONFIDENTIAL

Case reference number:

Date:

Dear _____,

This letter is to notify you that we have received an allegation that your conduct may have breached the Customs Authority standards of professional behavior or ethics and that we will investigate the circumstances.

Below is a summary of the allegation(s):

The fact that we have notified you of our intention to investigate this matter does not necessarily imply that you may have committed any wrongdoing or that the Customs Authority will take any action against you. This notification aims to safeguard your interests and allow you to secure any documentation or other materials that may assist you in responding to the allegation(s).

If we need to interview you, we will provide you with sufficient information and time to prepare. This information will include full details of the allegations against you, including the relevant date(s) and place(s) of the alleged misconduct.

You have the right to seek advice from your manager and be advised, represented, and accompanied at any interview, meeting, or hearing by a colleague from the CA. This colleague must not otherwise be involved in this matter.

If we refer your case for further action, you have the right to be legally represented at your own cost. If you elect not to be legally represented, you may be represented by a CA colleague. This colleague must not otherwise be involved in this matter.

Yours Sincerely,

**Director
Unit of Internal Audit and Ethics
Customs Authority**

ANNEX 7: REQUEST FOR STAFF NOTIFICATION EXEMPTION

	<h3>Professional Standards Team Staff Notification Exemption</h3>
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This report consists of three parts. Failure to accurately complete all sections correctly may result in the UAIE Director or the Commissioner rejecting this report.

Part I – Background

Summary of Allegation(s)
<i>Provide a brief description of the allegation(s). Please attach any information that may be relevant.</i>

Suspect(s)			
<i>Who do you suspect may be involved? Please use additional pages as needed.</i>			
Name:	Position:	Sex (M or F):	SIGAP No.:

Grounds for Exemption
<i>Provide a detailed explanation of why you believe an exemption should apply to this case.</i>

Submitted by			
Name:		Case Reference:	
Date:		Signature:	

Part II – UAIE Approval

Approval			
I have reviewed this exemption request and associated documentation and hereby:			
Agree with the assessment made and request that the Commissioner grant an exemption in this case.		<input type="checkbox"/>	
Disagree with the assessment made, and I will notify the person(s) involved of the ongoing investigation. <i>(record reasons below)</i>		<input type="checkbox"/>	
Reason(s):			
Description of Further Action to be Taken:			
Name:		Position:	
Signature:		Date:	

Part III – Commissioner Approval

Approval			
I have reviewed this exemption request and the associated documentation and hereby:			
Grant the exemption request		<input type="checkbox"/>	
Refuse the exemption request and direct that the UAIE Director notify the person(s) involved of the ongoing investigation. <i>(record reasons below)</i>		<input type="checkbox"/>	
Reason(s):			
Description of Further Action to be Taken:			
Name:		Position:	
Signature:		Date:	

ANNEX 8: RECORD OF INTERVIEW TEMPLATE

	Professional Standards Team Record of Interview
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This report consists of three parts. Failure to complete all sections correctly may result in the UAIE Director rejecting this report.

Part I – Persons Present

Interview Conducted by:			
Name:	Position:	Date:	Times:
			to

Interview with:			
Name:	Position:	Gender:	SIGAP No.:

Interview Witnessed by:			
Name:		Position:	
Date:		Signature:	

Other Persons Present:			
Name:	Position:	Date:	Capacity:

Part II – Interview Record

Record of Interview	
<i>Provide a detailed account of the interview. Please include any relevant notes you or the witness may have taken during the interview.</i>	

Record of Interview Submitted by:			
Name:		Case Reference:	
Date:		Signature:	

Record of Interview Witnessed by:			
I was present throughout the interview and agree with the interview record as detailed above.			
Name:		Position:	
Date:		Signature:	

Part III – Approval

Person being Interviewed:			
I have received a copy of this interview record and hereby:			
Agree with the content.		<input type="checkbox"/>	
Disagree with the content. <i>(record reasons below)</i>		<input type="checkbox"/>	
Refuse to provide an answer. <i>(record reasons below)</i>		<input type="checkbox"/>	
Reason(s):			
Other Comments:			
Name:		Position:	
Signature:		Date:	

ANNEX 9: FULL INVESTIGATION REPORT TEMPLATE

	<h3>Professional Standards Team</h3> <h3>Full Investigation Report</h3>
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This report consists of three parts. Failure to accurately complete all sections correctly may result in this report form being rejected.

Part I – Investigation

Allegation(s)
<i>Provide a detailed description of the allegation(s). Attach any information that may be relevant.</i>

Suspect(s)			
<i>Who do you suspect may be involved? Use additional pages as needed.</i>			
Name:	Position:	Gender:	SIGAP No.:

Location(s)
<i>In which location(s) was this activity committed? Provide place names or addresses where available.</i>

Date(s)

When did this activity occur? Please provide exact dates if available.

Methodology

How was the activity undertaken? Please provide specific examples.

Enquiries Undertaken

Provide a detailed description of what enquiries you have undertaken.

Summary of Interviews

Provide a summary of any interviews that you have undertaken. Please attach the complete record of interview(s) to this report.

Result of Investigation

Describe the result(s) of your investigation. Please attach any additional documentation that may support your findings.

Recommendation

Following my investigation into the alleged facts of this case, I recommend that the following action should be taken:

No Further Action:	There is no evidential basis for this complaint.	<input type="checkbox"/>
	The complaint is believed to be false or malicious.	<input type="checkbox"/>
Further Action:	There is evidence to support this complaint, and it should be referred to the Commissioner for further action.	<input type="checkbox"/>
Referral:	Evidence suggests that one or more suspects may have engaged in illegal activity, so this case should be immediately referred to the relevant government department for further action.	<input type="checkbox"/>

Justification

Explain why you have made this decision.

Submitted by

Name:		Case Reference:	
Date:		Signature:	

Part II – UAIE Approval

Approval			
I have reviewed this report and associated documentation and hereby:			
Agree with the assessment made.		<input type="checkbox"/>	
Disagree with the assessment made. <i>(record reasons below)</i>		<input type="checkbox"/>	
Reason(s):			
Description of Further Action to be Taken:			
Name:		Position:	
Signature:		Date:	

Part III – Commissioner Approval

Approval			
I have reviewed this report and associated documentation and hereby:			
Agree with the assessment made.		<input type="checkbox"/>	
Disagree with the assessment made. <i>(record reasons below)</i>		<input type="checkbox"/>	
Reason(s):			
Description of Further Action to be Taken:			
Name:		Position:	
Signature:		Date:	

ANNEX 10: EXTERNAL REFERRAL LETTER TEMPLATE



AUTORIDADE ADUANEIRA GABINETE COMISSÁRIO



PRIVATE AND CONFIDENTIAL

Case reference number:

Date:

Dear _____,

I am making this referral to you as we have reasonable grounds to suspect that the following individual(s) may be involved in one or more illegal activities.

Name:	Position:	Gender:	SIGAP No.:

I have attached a copy of relevant documentation that further describes these allegations and what enquiries we have undertaken.

Please do not hesitate to contact me directly if you require further information.

Yours Sincerely,

Commissioner
Customs Authority

ANNEX 11: NO FURTHER ACTION LETTER TEMPLATE



AUTORIDADE ADUANEIRA
GABINETE COMISSÁRIO



PRIVATE AND CONFIDENTIAL

Case reference number:

Date:

Dear _____,

This letter is to notify you that we have investigated the allegation(s) against you and that the Customs Authority will be taking no further action at this time.

This decision is made without prejudice to any future action that the Customs Authority may take against you for other matters or any further action that other relevant government departments may take.

Yours Sincerely,

Commissioner
Customs Authority

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ANNEX 12: FURTHER ACTION LETTER TEMPLATE



**AUTORIDADE ADUANEIRA
GABINETE COMISSÁRIO**



PRIVATE AND CONFIDENTIAL

Case reference number:

Date:

Dear _____,

This letter is to notify you that we have evidence to support or corroborate one or more of the allegations made against you following our investigation.

In due course, we will notify you of what further action the Customs Authority may take in this matter.

Yours Sincerely,

Commissioner
Customs Authority