

ANTI-CORRUPTION HELPDESK

PROVIDING ON-DEMAND RESEARCH TO HELP FIGHT CORRUPTION

CAMEROON: OVERVIEW OF CORRUPTION AND ANTI-CORRUPTION

QUERY

Can you provide an overview of corruption and anti-corruption efforts in Cameroon?

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SUMMARY

Cameroon is greatly affected by corruption. A strong executive branch, lack of judicial capacity, and widespread poverty in the country are some of the factors that have made corruption, in the form of bribery, extortion, tax evasion and electoral manipulation, so rampant. In terms of public financial management, Cameroon shows little progress in modernising its fiscal and tributary system or making it transparent.

Recent internationally financed efforts to combat corruption in the country have been launched with mixed results and extensive critiques from national and international actors. Transparency and the participation of civil society and media actors in policy formulation are still weak.

1 OVERVIEW OF CORRUPTION IN CAMEROON

Background

The modern Republic of Cameroon was born of the French and British occupation of the German occupied territory, which was divided after the First World War into British and French occupied regions. After 1946, both regions became UN mandates. On 1 January 1960, after years of internal political strife, French Cameroon became independent from France. In 1961, British Cameroon held a referendum, where Northern British Cameroon decided to join Nigeria and the southern portion chose to join the Republic of Cameroon.

Throughout its entire history, Cameroon has only had two presidents. The first, Ahmadou Ahidjo, proscribed other political parties from 1966 to 1972, and ruled until 1982, when Paul Biya, his constitutional successor, and his allies, stepped in after Ahidjo's resignation. Biya took up the presidency and began a short-lived democratic revival, until a failed coup d'état led him to implement more authoritarian policies.

Present-day Cameroon is formally a multi-party democracy where power is largely controlled by Paul Biya and his party, the Cameroon People's Democratic Movement (RDPC) as per the French name *Rassemblement démocratique du Peuple Camerounais*). The constitution, rewritten in 1996, establishes ten semi-autonomous regions governed by elected regional councils and presidentially appointed governors. The constitution also establishes 58 divisions which serve as local governments, with presidential divisional officers (*préfets*).

International and expert organisations consider the country to be highly authoritarian (Ferim 2010; Bertelsmann Stiftung 2016) while Freedom House described the country as "not free" (Freedom House 2015b). Despite this, 80.5 per cent of Cameroonian respondents of the latest Afrobarometer survey consider the country to be a democracy, though 36.7 per cent of respondents cite major problems (Afrobarometer 2015).

Despite experiencing sustained economic growth in the last decade, Cameroon still suffers from chronic underdevelopment. The average life expectancy is 55.5 years, and the country has a Human Development Index score of .512. In 2007, approximately 39.9 per cent of the population lived below the poverty line (World Bank 2015) and, in 2013, 4 per cent of the working population was unemployed (United Nations Development Programme 2005). Inequality is significant in Cameroon, as shown by the country's 2013 Gini Index Score of 38.9.

Cameroon's economy is dominated by agricultural, logging and oil exports and, to a lower extent, by industrial production, generally concentrated in the capital and the city of Douala (Bertelsmann Stiftung 2016).

Extent of corruption

International diagnostic surveys show that corruption in Cameroon is widespread, affecting a variety of sectors. Cameroon ranks 130 out of 168 countries on the 2015 Corruption Perceptions Index, with a score of 27, below the global and slightly below the sub-Saharan African average score of 33 (Transparency International 2016).

The Ibrahim Index of African Governance tells a similar story with its indicator on accountability, giving Cameroon a score of 31.2 over 100, slightly below the African average for the same indicator (Mo Ibrahim Foundation 2015). Finally, the World Governance Indicators, specifically the indicator on control of corruption, place Cameroon in the lowest 10 percentile, while performing in the low (in the 25 percentile or lower) for the remaining indicators (Kaufmann & Kraay 2015).

These perceptions tend to correlate to national opinion surveys on corruption. In the 2013 Global Corruption Barometer (GCB), at least 69 per cent of respondents in Cameroon stated that they had paid a bribe in some form, and 46 per cent of respondents thought the corruption situation had worsened (Transparency International 2013). In the Afrobarometer survey, 45 per cent of respondents from Cameroon believe all or most government officials to be corrupt (Afrobarometer 2015).

Forms of corruption

Bribery and extortion

According to Freedom House (2015), “Bribery is commonplace in all sectors, from gaining school admission to fixing traffic infractions.” Bribery in Cameroon assumes the street names of “gumbo”, “beer”, “taxi”, “fuel”, “tchoko”, “motivation” (Atangana 2012), and is common practice at all levels of the Cameroon state and business sector.

The 2013 GCB shows that 69 per cent of respondents (or their household members) had paid a bribe to police, while 28 per cent of respondents had bribed registry and permit officials (Transparency International 2013). Similarly, 17.9 per cent of respondents in the Afrobarometer survey claimed to have bribed officials to obtain documents they needed, 20 per cent bribed to get medical attention at a public hospital or clinic, and 11.4 per cent paid a bribe or did a favour for a government official to access public services (Afrobarometer 2015). A national survey undertaken by Transparency International Cameroon found that approximately 1 in 2 Cameroonians had paid a bribe to a government official in the last 12 months (Transparency International Cameroon 2015).

The private sector is also affected by corruption. The latest (2009) Enterprise Survey reported that 61.3 per cent of enterprises surveyed considered corruption to be a major constraint for their businesses. Meanwhile, 33.9 per cent of firms experienced a bribe request, and 64.1 per cent of the firms surveyed report being expected to give gifts to win government contracts (World Bank and International Financial Corporation 2009). In the World Economic Forum's Global Competitiveness Index, specifically the Corruption and Ethics indicator (which measures bribery incidence among businesses, solvency and transparency of public funds and corruption perceptions among business), Cameroon has a score of 2.8, ranking it 104 out of 140 countries in the Index (World Economic Forum 2016).

Bureaucratic corruption

The executive branch of government, namely the presidency, controls most high-level appointments

and the release of mandated political funding as well as the salaries of village chiefs who control most local votes (Freedom House 2015b). To both enter and ascend within the public sector, applicants and employees must be “sponsored” or “helped” by political patrons or must pay their way through (Atangana 2012). Most experts agree that civil service policies during the 1990s fomented bribery in the public service. From December 1992 to December 1995, real wages of senior civil servant fell by 75/80 per cent and this “had a deleterious impact on civil servants [sic] motivation and fueled corruption as well as poverty and inequality” (Tambi 2015). Civil servant salaries remain low to this day, and bribery and other malpractices are seen as methods of survival for civil servants (Baye and Fambon 2002 in Tambi 2015)

In 2008, there were also several reports that between 7,000 and 45,000 “ghost employees” existed in the public service. These people received government salaries without actually exercising their function (Country of Origin Service 2008).

Private sector corruption and tax evasion

Since the formal return to multi-party democracy in the 1990s, private enterprises and business people have gained importance as avenues for political financing, and thus the local business community has gained notoriety for its involvement in politics and corruption (Ferim 2010; Atangana 2012).

Business influence has encouraged tax enforcement to remain lax, leading to “blatant inequalities among firms, market distortions, corruption among administrators, and tax and customs fraud” (Muñoz 2010). Bank secrecy and opacity also facilitate the generation of illicit flows. According to Global Financial Integrity, Cameroon loses an average of US\$752 million annually in the form of illicit financial flows (Global Financial Integrity 2014).

Public-private partnerships, a growing trend in the last decade, have also come under fire. A recent example is that of the 2011 GAVI scandal, which involved a public-private partnership in the field of children's health and vaccines. An audit was launched based on suspicions of misuse of resources during the first 10 years of the programme. The audit found that more than 72 per cent of the

programme's annual budget had been misused or stolen (Vian 2013).

In terms of natural resource extraction, private companies actively bribe officials to circumvent regulations or evade taxes. Logging companies, for example, have come under scrutiny for bribing their way into cutting protected species of trees in national forests in the country (GAN Integrity Solutions 2014). Although Cameroon has been certified as EITI compliant, as a member of the EITI initiative for extractive industries, several corruption scandals have surged from activities related to extractive industries, namely transport and processing. In 2004, a World Bank-funded pipeline between Chad and Cameroon came under scrutiny for violating several environmental regulations and labour standards, as well as for being extremely opaque in how its budget was being executed by Cameroonian officials (Bretton Woods Project 2004).

Judicial corruption

Judicial corruption is considered to be a serious problem in Cameroon by most of the available literature. Judicial corruption is linked to a lack of judicial independence from the executive power, namely the Ministry of Justice. Judges and prosecutors are appointed, promoted, transferred and disciplined by the executive branch (Fonachu 2007). Even the Higher Judicial Council, the institution responsible for managing judicial resources and for acting as supreme court, is directly appointed by the president (Bertelsmann Stiftung 2016).

Impunity for corruption is further exacerbated by the lack of resources and the inefficiency of the judicial system. Pre-trial detention times are not enforced and people can be detained for weeks while awaiting trial (Freedom House 2015b). Furthermore, trials do not have time limits due to limitations on judicial resources: in many cases, judges have to record witness testimonies themselves; judges may also have to wait to receive funds to hire translators when the prosecuted do not speak the judge's language (Fonachu 2007).

The 2013 GCB showed that 55 per cent of respondents who came in contact with the judiciary

paid a bribe, and 81 per cent of respondents believed the judiciary to be corrupt or extremely corrupt. Likewise, 50.6 per cent of Afrobarometer survey respondents believed most or all judges and magistrates to be corrupt (Afrobarometer 2016), and 6.4 per cent of those respondents claimed they had bribed, given gifts or done favours to get assistance from the courts. TI Cameroon's 2015 Barometer shows that 32 per cent of respondents claimed to have paid a bribe in their dealings with a Tribunal (Transparency International Cameroon 2015).

Electoral financing and vote-buying

Cameroon, though formally a multi-party democracy, has been ruled by the RDPC since 1982. Experts agree this is achieved by high executive control of regional and local funding and by manipulating elections. First, it should be noted that "theoretically, over 8 million citizens should be of voting age, but only about 68% of those were registered" (Bertelsmann Stiftung 2016).

The Coalition for Democratic Governance notes that in the last election, in 2013, numerous irregularities and inconsistencies occurred both at polling stations in all ten regions and at the central computation headquarters of Cameroon Elections (ELECAM) (Kabanda et al. 2013). These irregularities consisted of large-scale voter fraud with the use of deceased or duplicated voters and a lack of enforcement of electoral rules and voting procedures. Ofega recounts several instances where the Biya regime allegedly created artificial voters, stuffed ballot boxes, established polling stations in chiefs' palaces or party headquarters, used non-indelible ink for counting of votes, and used gendarme officers to subdue protests (2006 cited in Ferim 2010).

2 CORRUPTION IN PUBLIC FINANCE MANAGEMENT

Corruption is to most government sectors in Cameroon, with bribery, nepotism and gift giving being common practices to access public services or to win contracts. The literature shows that corruption is rampant in health, education, law enforcement, commerce and logging, among others. This query answer focuses on national public financial management and how it relates to decentralised

governments.

Corruption in the budget process

The Open Budget Survey ranks Cameroon 44 out of 100 when it comes to budget transparency. The International Budget Partnership reports that the government discloses limited and low-quality information about budget formulation, executions and audits, as most information is utilised internally and not disclosed. Oversight on budget formulation and expenditures by the legislature and national auditors is weak, and citizen participation in budgetary discussions is almost non-existent (Open Budget Partnership 2015). Cameroon is not part of the Collaborative Africa Budget Reform Initiative (CABRI).

According to article 1 of the 1996 National Constitution, Cameroon is a unitary and decentralised state. A 2004 law (Law N° 2004/018 of July 22, 2004) formally regulated decentralisation by establishing a formal set of rules, a decentralisation council and a common decentralisation fund (Special Council Support Fund for Mutual Assistance, or FEICOM) to confer national tax revenue (Cheka 2010).

The law charged the Ministry of Territorial Administration and Decentralisation (MINATD) with the responsibility for relations between the central and sub-national governments, giving the ministry the ability to suspend local authorities (The Hunger Project 2014).

The law introduced local elections and administrative capacities to local administrators, while generating long-running disputes within a now very complex local governance structure (chiefs, local administrators, locally elected councillors and mayors) (International Crisis Group 2010). The 2004 law failed to establish a legal financial regulatory system for local governments to define their effective tax capacity (although it did define their ability to set deficit budgets), thus rendering their autonomy vulnerable (Cheka 2010).

The Commonwealth Local Government Forum notes that local councils can levy a business tax to licence local businesses, but this levy has a ceiling set at US\$200 (Commonwealth Local Government Forum

2013). All of this has culminated in a general lack of democracy and mismanagement of public funds at the sub-national level.

Public financial management is poorly executed at regional and municipal levels. Budgeting tends to be approved without a clear rationale of what the law deems is an “appropriate transfer”. Municipalities, for example, tend to over-budget and tend to declare their net taxes at much higher figures than realistic estimates would allow (World Bank 2011).

A World Bank mission, carried out in 2011, reported that, “although the accounts clearly had been audited and were certified, the mission has observed a number of inconsistencies and irregularities in the administrative accounts.” The same report noted that expenditure in relation to revenue was about 50 per cent, and that there were numerous examples of expenditures that did not have any rationale (for example, not paying municipal salaries, passing off private loans as “revenue” or exaggerated overspending on parties and ceremonies) (World Bank 2011).

This held true for experiences in other foreign aid bodies. The French Development Agency performed a public expenditure assessment report on Douala, the country's biggest city. The assessment found that, while there were some attempts to promote transparency and accountability in the expenditure process, every step of fiscal management from budget development to execution and auditing was carried out poorly (PEFA 2013). In terms of auditing, bail-outs to municipalities that had overspent did not undergo (recorded) scrutiny by way of the Special Inter-communal Equipment and Support Fund (FEICOM), and offenders were only penalised in rare cases (World Bank 2011).

Procurement

Public procurement in Cameroon generally lacks transparency, and details about government contracts and are generally not made public. Most large-scale projects put up for public procurement involve the decision of the president directly. That being said, generally contracts under US\$10,000 are awarded by individual ministries, institutions and municipal councils with little or no oversight from the National Procurement Regulation Agency (ARMP) or

the Ministry of Public Procurement (Bureau of Economic and Business Affairs, 2014).

There are several points in the procurement process that, on paper, allow different agencies to control the process and consult offers on their economic and technical feasibility. This process, however, has given many more bureaucrats opportunities to solicit bribes and to hold contracts with long delays, making the procurement process arduous (Bureau of Economic and Business Affairs 2014).

In 2015, the ARMP established the Cameroon Online E-Procurement System (COLEPS) to curb instances of face-to-face contact with civil servants during the procurement process and to reduce procurement times (Biy Nfor 2015). Overlapping jurisdictions between two organisms charged with procurement oversight (explained below) led to, in 2014, a budget execution rate of only 34 per cent and to the overpricing of unit prices across the board (World Economic Forum & Lavin 2015).

Tax administration

Corruption is the result of and cause of the low quality of tax collection and administration in the country. At the national and sub-national level, taxes are generally under-collected or filed in a fraudulent manner to avoid the high tax rates of the country, with several instances embezzlement and tax evasion networks being discovered in the early 2000s (Gbetnkom 2012).

In 2013, the US Department of State considered embezzlement and bribery with the goal of evading taxes the most visible form of corruption in the Cameroonian public financial management system (Bureau of Economic and Business Affairs 2014). Two institutional factors that contribute to poor tax administration are the fact that tax legislation contains many loopholes due to incomplete legislation and the fact that there are many tax avoidance companies with considerable influence upon inspectors and legislators (Legal Power Law Firm & Jacob, 2016). Paying business taxes in Cameroon takes twice the amount of time as the sub-Saharan annual average (World Bank Group 2016).

External audit and oversight

The literature does not disclose much about the general public auditing practices in Cameroon. Public spending oversight is generally audited by the Ministry of the Supreme State Audit (MINCSP). Generally, private auditing institutions are required to maintain audit information private, and these audits are not disclosed to the public. The legislative branch also has some responsibility in oversight as legislators are charged with controlling and monitoring the state's budget execution reports.

Both PEFA and the Open Budget Partnership found that auditing of budgets at the national and sub-national level did not meet with transparency best practices and seldom offered detailed, disaggregated information (World Bank 2011; Open Budget Partnership).

The Audit Chamber of the Supreme Court of Cameroon indicated in 2008 that only 20 per cent of national state-owned enterprises provided annual financial statements (Bureau of Economic and Business Affairs 2014)

3 LEGAL AND INSTITUTIONAL FRAMEWORK

Overview

Cameroon's anti-corruption regime evolved out of international pressure after the 1990s saw a rise in corruption related to privatisation, decentralisation and foreign aid. Donors like the World Bank and GIZ supported and helped fund two national corruption plans that aimed at modest reform of the tax system, implementation of basic safeguards against corruption and the modernisation and professionalisation of the bureaucracy.

Most experts agreed that there were only limited gains in the fight against corruption (Freedom House 2015b) and a survey by TI Cameroon shows that 56 per cent of respondents believe that the government is not making a real effort to fight corruption (Transparency International Cameroon 2015).

Operation Sparrow Hawk was launched in 2010 by the executive branch through the National Anticorruption Commission, raided and jailed several high-level bureaucrats and ex-ministers, some for

more than 25 years each, for presumed corruption, bribery and embezzlement. Critics were quick to note that the operation was used as a political tool to jail political opponents or ambitious bureaucrats (United States State Department 2013).

Legal framework

International conventions

Cameroon is party (since 2006) to the United Nations Convention against Corruption (UNCAC) and has signed but not ratified the African Union Convention Against Corruption.

Domestic legal framework

Criminalisation of corruption

Corruption is criminalised within the penal code of Cameroon (Law N° 67-LF-1 of 12 June 1967). The penal code effectively penalises offering and receiving bribes (Art. 134), the granting of undue exceptions or benefits by a public official (Art. 137), extortion and collusion with public employees (Art. 142 and 160), intent of extortion, collusion or bribery (Art. 161 and 312) and embezzlement (Art. 184) (Fomundam 2009). The penal code is complemented by Decree N° 95/048 of 1995 which offers sanctions to corrupt magistrates.

The General Statute of Public Service, looking at Decree No. 94/199 of 7 October 1994, stands as the most significant text in administrative penalties. Moreover, it provides that no one can be recruited if found guilty of a lack of probity, including corruption. According to the provisions of Articles 92 and 93 of the General Statute, which constitute the "disciplinary regime to which a public official is submitted", the violation by an official of a "set of rules and obligations constitutes a fault" and exposes this public official to "disciplinary sanction" (Article 92 of the Statute).

Political party and campaign financing

Political party and campaign financing is regulated by Law No. 2000/15 of 19 December 2000. The law establishes a national public financing regime in which political parties receive financing before

elections as per their seats in the legislature and after elections as per their electoral performance. The law also funds candidates prior to elections and after elections as per their results. Cameroon does not regulate political financing to political parties or to candidates from private individuals.

Access to public information

While a 1990 communications law contains a "right to know" article (Freedom House 2015), there is no national law guaranteeing access to public information. Generally, information in digital or written form, is hard to access due to tough privacy regulations on the grounds of national security and, in regards to information about procurement, expensive to access information about tenders for public contracts (Shafack 2015).

The Rule of Law Index of 2015 gives Cameroon a score of 0.39 on its Open Government Indicator (World Justice Project 2015). In a survey on library and information science professionals in Cameroon regarding the availability of information, 66.77 per cent of respondents said it was very difficult to access the information they need for their professions, while 12.54 per cent stated they are regularly denied access to the information they need (Shafack 2015). Furthermore, it should be noted that digital access to government documents is difficult, as many government institutions do not publish information regularly in digital form, and when it is published the content tends to be poor (Puciarelli et al. 2013).

Conflicts of interest and asset declaration

Under an amendment to Cameroon's constitution, all public officials are required to file a statement of assets and liabilities upon taking office. The declaration of assets and properties law (Law No. 2006/3 of 25 April 2006), expands upon the constitutional amendment, obligating public officials and elected politicians to present asset and patrimony declarations annually and upon entering and exiting the public service or public office.

The presidentially appointed Assets and Property Declaration Reception Commission is the organ responsible for controlling the submission of these

declarations. This commission must report annually only to the president. Disclosing a declaration of assets is punishable under the same law, unless the public official has given written consent to its release. The lack of availability of this information effectively makes control of presidential allies' possible conflicts of interest as declared in their asset declaration unlikely.

Public procurement code

Established by a 2004 decree, the Public Procurement Code are "the rules applicable to the award, execution and control of Public Procurement" (Article1). This Code sets the rules "based on the principles of freedom of access to public procurement, equal treatment of candidates and transparency of procedure" (Art. 2). To compliment the code, the Regulatory Agency for Public Procurement has published a useful guide consisting of a collection of texts about "sanctions in the area of Public Procurement."

Institutional framework

Cameroon counts a handful of institutions responsible for providing oversight of state activities and investigating corruption. A recurring characteristic of these institutions is the lack of financial and administrative independence of most if not all of the institutions. Most institutions require the appointment of directors and/or board members by the president, and in most cases require the main parties of the congress and senate (again the presidential party) to name members and allocate funding.

National Anti-corruption Commission (CONAC)

The CONAC was established in 2006 by national decree no. 2006/088 (in French) on March 11 2006 to replace the Anti-Corruption Observatory. CONAC's main tasks are to educate the population about corruption and to investigate corruption in the public service and the state apparatus in general.

CONAC is considered to have fiscal and administrative autonomy and handles 900 cases a year (World Bank 2012). However, directors and members of CONAC are appointed and can be removed by the president, which may undermine its

independence from the executive.

CONAC does not have the capacity to take cases of corruption to the courts, nor does it have the ability to freeze or confiscate revenue coming from corruption (The Fomunyoh Foundation 2014). CONAC has been criticised for a lack of transparency in the last year for not offering detailed information about investigations and those convicted of corruption in the 2013 report (Sixtus 2015).

National Commission for Human Rights and Freedoms (NCHRF)

NCHRF serves as legal ombudsman for Cameroon, and is charged with defending citizens' and victims' human, civil, economic and cultural rights. NCHRF provides legal consultancy and assistance to victims and takes up cases as prosecutor. In terms of corruption, NCHRF has a Sub-commission on Special Matters (*Sous-commission des Questions Spéciales*) which carries forward corruption-related cases and aims to defend victims of corruption (NCHRF 2016). All seven members of this sub-commission are appointed by the president.

NCHRF has come under fire by critics for being inefficient and subservient to the interests of the executive branch. Human Rights Watch has criticised its inactivity and indifference to human rights abuses during the 1990s as well as their being "greatly hindered by strong presidential control over its appointment and operations" (IRIN 2001). While it has improved in recent years, several limitations on its capacities still hinder its ability to persecute corruption cases. For example, NCHRF is legally established as a non-governmental Organisation, denying it the funding and legal protections inherent to state organisms (Lukong 2013).

National Financial Investigation Agency (NIFA)

NIFA acts as a financial intelligence unit and is responsible for monitoring financial institutions and for rooting out money laundering related to tax evasion, corruption and illicit industries. NIFA receives and investigates suspicious financial transaction reports and coordinates anti-money laundering policies with national financial institutions.

The agency has the power to investigate but it cannot

prosecute the cases that it identifies. Furthermore, the head of the agency is appointed by the president. There are few sources in the literature that point to the performance of NIFA.

Ministry of Public Contracts and Public Procurement Regulation Agency (ARMP)

The recently created ARMP oversees the public tender process. ARMP is responsible for the oversight of public contract execution, “relate to supplies, studies, audits, full or partial contracting authority over roads, buildings or community facilities and other developmental projects” (Business in Cameroon 2012).

The Ministry of Public Procurement receives and approves the submission of offers for tenders, making the organism vulnerable to corrupt practices (Bureau of Economic and Business Affairs 2014). The ministry undertakes unannounced on-site checks of contracts underway to ensure compliance with contract terms and follow-up checks to analyse the behaviour of the completed works. Originally the overlapping of responsibilities between both the ministry and the agency have led to unclear processes and price speculation among competitors, but these problems, with intervention by World Bank consultants, have been largely solved with the e-procurement system and clear definition of jurisdiction (World Economic Forum & Lavin 2015).

Ministry of the Supreme State Audit (MINCSP)

There is little literature available about MINCSP, the supreme auditing body of Cameroon. The ministry is charged, not only with the auditing verification of national and regional public expenditures, but is also charged with the monitoring of auditing standards at the regional and local level, and regulating and controlling auditing practices in the private sector. The ministry works closely with foreign donors to improve the execution of national audits and encourages transparency as part of its mission statements (<https://www.prc.cm/en/the-presidency/49-organisation/attached-services/79-ministry-of-the-supreme-state-audit-mincsp>).

Ministry of Justice

This ministry is highly concerned with the fight

against corruption to the extent that it occupies an important position in the conduct of justice by ensuring the functioning of the courts and discipline of judges, clerks and officials under his authority, and ensuring as well the discipline of lawyers and court officials (Art. 1 paragraph 3 of the decree no. 02005/122 of 15 April 2005). The Ministry of Justice is also responsible for the development of legislation and regulations in specific areas.

Audit Chamber of the Supreme Court

Created by the constitution on January 18 1996 (Art. 38 paragraph 2 of Law No. 96/06 of 18 January 1996) the Audit Chamber is charged with the implementation of transparency and compliance legislation, namely by reporting obligations of public accountants of the state, public institutions, regional and local authorities, businesses from the public and para-public sector. The Audit Chamber is organised and regulated by Law No. 2003/005 of 21 April 2003.

The judicial police

The judicial police is an enforcement body directed by the General Delegation for National Security (DGSN) and the State Secretariat for Defense (SED). It plays a decisive role in supporting the judiciary administration in the execution of judicial decisions.

Anti-corruption ministerial cells

Created within the ministries by the prime minister, the head of government, anti-corruption ministerial cells (CMLCC) are responsible for: ensuring the effective implementation of measures against corruption prescribed to ministries within the framework of the Governmental Plan for the Fight against Corruption (PGLCC); execute any mission on the prevention and punishment of corruption; and to propose any measures to curb corruption.

Other stakeholders

Media

Freedom of expression and of the press is guaranteed in the constitution. However, according to Reporters Without Border's 2015 World Press Freedom Index, Cameroon is ranked at a low 133 out

of 180 countries, with a score of 39.63 (Reporters Without Borders 2015) and is considered “not free” in Freedom House's Freedom in the Press Index, with a score of 66 (Freedom House 2015a).

Communication in Cameroon is overseen by the National Communication Council (NCC) and, the executive branch uses various mechanisms to censor journalists investigating corruption. Libel and defamation are punishable in Cameroon, sanctioned by harsh penalties and can be used to silence the media.

The NCC has the ability to sanction media outlets and can legally ban journalists for exercising their professions, both tools used in 2014 against media outlets and journalists charged with defamation (Freedom House 2015a).

Journalists who investigate or are critical of the government have been known to be censored or arrested for committing libel (Bertelsmann Stiftung, 2016). A 2014 law also establishes harsh penalties for media outlets or newspapers “defending terrorism”, which would also let them be charged by military courts (Freedom House 2015).

Civil society

Freedom of assembly and association are protected by the constitution, but there are serious limits on how civil society operates. There are few organisations that openly discuss governance and corruption matters. Civil society organisations (CSOs) are required to notify government authorities before holding assemblies or press conferences. CSOs speaking out against corruption are generally not granted permits to perform their activities and can be arrested otherwise. Permits are not given for conferences that aim to publicly denounce or discuss corruption related to the national government (United States State Department, 2013).

This was the case in 2014 with the CSO activist, Nako Besingi, who was arrested for holding a conference about government abuses and distributing t-shirts (Freedom House 2015b). Media organisations that publicise CSO information regarding corruption can be charged with libel, and CSOs can also be charged with defamation and libel over information in their reports.

Financial matters have also constrained many CSOs, as many rely solely on foreign aid to carry out their activities. Accepting government funds can severely restrict CSOs and most self-censor their content to protect their economic health (Freedom House 2015b).

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