

# THE ANTI-BRIBERY COMPLIANCE JOURNEY

## MISSIONS AND VALUES

### CONDUCT A BRIBERY AND CORRUPTION RISK ASSESSMENT

#### ANTI-BRIBERY RISK ASSESSMENT FRAMEWORK

- Context of the organisation
  - Size and structure
  - Locations and sectors
  - Nature, scale and complexity
  - Entities under its control
  - Business associates
  - Nature and extend of interactions with public officials
  - Regulatory, contractual, and professional obligations/duties
- Initial Risk Assessment
  - Risk Identification
  - Risk Analysis
  - Risk Evaluation
  - Risk Treatment
  - Risk Analytics
- Ongoing Risk Assessment
  - Triggers for re-assessment

### DESIGN THE ANTI-BRIBERY AND CORRUPTION (ABC) PROGRAM

#### DESIGN AND DEVELOP RISK ASSESSMENT BASED SYSTEMS AND CONTROLS

- Develop compliant anti-bribery policies, procedures and controls:
  - Suitable and effective
  - Proportionate to bribery risks
- Maintain documented information for the risk assessment and design of the anti-bribery program
- Develop operating procedures
- Develop action plans to address identified gaps
- Track and monitor improvements
- Track and monitor breaches and operational incidents

## STRATEGY

### IMPLEMENT AND OPERATIONALISE THE ANTI-BRIBERY AND CORRUPTION PROGRAM

#### LEADERSHIP

- Governing body to approve bribery policies, oversee implementation, provide resources and oversight of top management
- Top management to establish, implement and maintain anti-bribery systems and drive culture
- Anti-bribery policy stating acceptable /unacceptable behaviours and consequences for policy violations
- Establishment of an anti-bribery compliance function with clearly defined roles and responsibilities

#### PLANNING

- Actions to address bribery risks and opportunities
- Anti-bribery objectives and planning to achieve them

#### SUPPORT

- Ensure adequate resourcing
- Ensure person(s) have appropriate education, training or experience
- Awareness and Training for staff and business associates
- Communication to internal and external stakeholders
- Retain documented information

#### OPERATION

- Operational planning and control
- Due diligence
- Financial controls
- Non-financial controls
- Implementation of anti-bribery controls
- Anti-bribery commitments
- Gifts, hospitality and donations
- Managing inadequacy of anti-bribery controls
- Raising concerns
- Investigating and dealing with bribery

#### PERFORMANCE EVALUATION

- Monitoring, measurement, analysis and evaluation
- Review by the anti-bribery compliance function
- Internal audit
- Top management review
- Governing body review
- Management review
- Non conformity and corrective actions
- Continual improvement of the anti-bribery program

## CULTURE

### ASSESS DESIGN AND OPERATIONAL EFFECTIVENESS OF PROGRAM

#### INDEPENDENT REVIEW OF ABC PROGRAM

- Document collection and review
- Mapping policies / procedures to obligations
- Performing control testing
  - Design effectiveness
  - Control effectiveness
- Benchmark Compliance
  - Over different time periods
  - Across business units/divisions
  - Across obligation sets
- Operational Dashboards
- Track Actions and Issues
- Incident and Case Management
- Write and Publish Reports
- Remediation of identified control gaps and other deficiencies
- Drive for Compliance Sustainability and Operational Excellence

## CORPORATE GOVERNANCE