Companies' assessments of anti-corruption compliance

OECD

Foreword

The landscape of anti-corruption efforts has shifted in recent years; once led by governments and their law enforcement agencies, the private sector has become an increasingly essential actor. Companies around the globe have invested in the development of anti-corruption compliance programmes and recognise that these investments must, in effect, prevent corruption. The importance of assessing compliance programmes' effectiveness has long been emphasised by international standards. In its Good Practice Guidance on Internal Controls, Ethics, and Compliance, the [OECD Recommendation for Further Combating Bribery of Foreign Public Officials in International Business Transactions](#) outlines a roadmap for assessments by guiding companies on how to establish effective measures for preventing and detecting foreign bribery and corruption (OECD, 2021[1]). Yet assessing the effectiveness of compliance programmes has proven challenging and requires that companies set clear objectives, measure progress and impact, and foster a culture of integrity.

This paper aims to support companies in their assessment efforts by taking stock of the methodologies and tools that they use to evaluate and enhance the effectiveness of their anti-corruption compliance programmes. It outlines the factors that motivate companies' assessment efforts, addresses the resources and capacities required to conduct assessments, and considers the tools that can be leveraged to monitor progress over time.

Drawing on desk research and data collected by the OECD and the Basel Institute on Governance, this paper contributes to promoting strong anti-corruption norms and standards within the public and private sectors. It is one component of a two-part project developed with the support of the US State Department and within the framework of the [Galvanizing the Private Sector initiative](#).

The project's second component, entitled *Governments' Assessments of Corporate Anti-Corruption Compliance*, complements this paper by mapping out existing guidance from public authorities on anti-corruption compliance criteria and assessment methodologies and highlighting areas where governments can learn from private sector practices (OECD, 2025[2]). It also sets out companies' recommendations to governments on how to better communicate their expectations about corporate anti-corruption compliance programmes, assessment criteria, methodologies and tools.

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Executive summary

As companies make strides in developing anti-corruption compliance programmes, they must also take steps to assess these programmes to ensure their effectiveness in preventing corruption. In practice, companies' assessment efforts are driven by at least three factors. Chief among these is avoiding sanctions or reputational damage, a reactive approach motivated by risk-driven concerns. Companies also undertake assessments to provide evidence that anti-corruption measures contribute to business success, which supports compliance personnel in legitimising and securing compliance investments. Finally, assessments may support adopting a proactive approach to compliance that involves holistically fostering a corporate culture of integrity. While commendable, moving away from a rules-based, reactive approach requires that companies place greater emphasis on long-term compliance objectives and corporate values, and engage relevant skills and resources.

Assessing effectiveness requires that companies first define what constitutes an effective anti-corruption programme, then evaluate the programme based on desired outcomes. This implies that compliance personnel identify objectives (e.g., risk mitigation) and initiatives that can be undertaken to achieve them. A risk-driven approach is central to companies' assessment efforts but can be complemented by a proactive approach that promotes ethical corporate behaviour. This strengthens compliance programmes' effectiveness by cultivating a sense of ownership among staff. Defining and evaluating effectiveness also requires that companies collect data so they can take appropriate steps to improve on their programmes. Evidence-based measures that support assessments include conducting root cause analyses, transactional testing and testing of anti-corruption training curriculum. Leadership engagement in promoting and implementing anti-corruption standards, from both senior and middle management, is core to the effectiveness of anti-corruption programmes and should be a key element in assessments. Mobilising multidisciplinary teams to ensure that compliance efforts are appropriately embedded across corporate functions also supports comprehensive assessments of anti-corruption programmes, reflecting companies' recognition that cultivating an ethical corporate culture is a shared responsibility.

To monitor, measure and analyse effectiveness of anti-corruption measures, companies employ a wide range of quantitative and qualitative tools. Developing activity- and outcome-based indicators and metrics is key to ascertaining whether a compliance programme's objectives are being met. Surveys support companies' assessments of the extent to which a culture of integrity has been integrated into an organisation. Data analytics and artificial intelligence can help identify trends and patterns, including red flags and areas of weakness, enabling companies to improve both their compliance programmes and assessment methodologies. Internal and external audits provide helpful insights on effectiveness, particularly when audits incorporate behavioural science to evaluate whether compliance programmes are facilitating cultural change. Pooling knowledge and co-operating across companies hold considerable potential for supporting assessments of compliance effectiveness. Peer learning within industries that grapple with similar challenges can be valuable, as can benchmarking, the practice of comparing a company's efforts against those of peer organisations or industry standards. Collective action initiatives, which can involve sectoral initiatives, industry alliances and anti-corruption coalitions, can bring the private sector and other stakeholders together to tackle shared problems of corruption. While companies are keen to exchange insights, a tension persists between the appetite for collective engagement and confidentiality considerations. To address this, governments may consider taking steps to improve the alignment and

consistency of their rules and guidance on corporate anti-corruption compliance, facilitate public-private dialogue and offer incentives for the implementation of effective compliance programmes.

1 Why assess the effectiveness of anti-corruption compliance programmes?

Over the last decade companies have invested significant efforts in developing anti-corruption programmes, which have been largely driven by governmental regulations, and are increasingly taking steps to assess the effectiveness of these programmes. Most of the consulted companies assess their anti-corruption compliance programme to mitigate the risk of enforcement by avoiding potential sanctions or anticipating the likelihood of any major reputational incidents. Companies also view effectiveness assessments as essential to justify compliance investments. This section examines the two main reasons consulted companies assess their anti-corruption compliance programme - avoiding or mitigating sanctions and reputational damage and justifying compliance investments. In addition, this section explores efforts by companies with advanced programmes to adopt a more proactive approach and assess how values, attitudes, and behaviours translate into a culture of integrity.

Avoiding or mitigating sanctions and reputational damage

The OECD reports that avoiding prosecution or other legal action and protecting the company's reputation are chief motivating factors for anti-corruption compliance (OECD, 2020[3]; 2022[4]). This observation also applies to the assessment of compliance effectiveness.

During the consultation, companies of all sizes stated that compliance programmes assessments are primarily driven by risk avoidance. Many viewed compliance with anti-corruption legislation as essential to preventing sanctions and reputational damage. Several also linked the effectiveness of an anti-corruption programme to its ability to mitigate these risks. As one company representative explained:

> "Effectiveness is the outcome that there are no serious incidents that would require external disclosure."

As a result, companies tend to calibrate their efforts to assess effectiveness of their anti-corruption programme to the extent required by anti-corruption legislations and policies. Notably, multiple companies cited the United States Department of Justice, the French anti-corruption agency (*Agence Française Anticorruption*), and the United Kingdom Serious Fraud Office as being especially influential on the design of their anti-corruption programmes. At least one large company built its programme around the analysis of the most common cases brought against companies under the United States Foreign Corrupt Practices Act (FCPA).

Not only the risk of sanctions but also actual enforcement triggers reactive anti-corruption compliance efforts. Those consulted companies that have experienced monitorships under the FCPA found the process challenging – and were keen to avoid a similar experience in the future. On the other hand, they valued the advice provided and the unavoidable push to assess the robustness of their anti-corruption compliance programme and move their companies in a more ethical direction, often providing them with strong leadership support and adequate resources. Conversely, one company representative suggested that some of the difficulties faced in enforcing the company's anti-corruption compliance programme internally might also stem from the fact that the company had not previously encountered any corruption incidents.

Interestingly, consulted companies, and SMEs in particular, found incentives particularly beneficial and an effective way to level the playing field by creating an additional business case in favour of compliance for companies with limited resources. As stated by a company representative:

> "Incentives motivate. They are critical. Especially for companies that have less mature programmes."

Companies appreciate incentives for the implementation of effective compliance programmes, including measures like access to non-trial resolutions, reduced penalties, tax breaks, preferential interest rates, reputational benefits, or preferential access to public procurement. This observation suggests a recent increase in companies' awareness of the potential of incentive mechanisms, which were previously not seen as one of the main drivers for corporate anti-corruption compliance (OECD, 2022[4]).[1] Companies appear increasingly willing to benefit from incentives, and thus more interested in governments' assessments of anti-corruption compliance programmes in that context. For more details on the types of incentives that governments use or could use in the law enforcement context or in relation to public advantages, please see the Resource Guide on States Measures for Strengthening Business Integrity (OECD/UN, 2024[5]).

While this risk-averse approach seeks legitimate protection against damage, it might also have unintended consequences. A compliance strategy that is primarily driven by the need to avoid penalties and reputation damage tends to be reactive rather than proactive. It focuses assessment efforts on whether the company is meeting regulatory requirements in the short-term, rather than on root cause analysis. Adopting such a strategy can further create a situation where the reporting of issues is seen as a failure rather than an opportunity for improvement. Employees may thus feel reluctant to report incidents or flag near-misses. As a result, the company could potentially miss opportunities to address minor issues before they escalate and to implement corrective actions that could prevent future occurrences.

Box 1. BRF's experience

BRF S.A. (BRF) signed a leniency agreement in December 2022 with the Brazilian General Comptroller (CGU) and Attorney General´s Office (AGU) in response to investigations into their processes. In the framework of judicial proceedings, BRF notably improved the company's integrity system, restructured the company's governance, and cooperated with the authorities.

With the signing of the agreement, BRF has undertaken to pay the Brazilian authorities Brazilian Real 583.9 million in penalties arising from past conduct. The existence of an anti-corruption compliance system reduced the penalties defined by Brazilian authorities and also assured the correct remediation of all vulnerabilities within the company. Nevertheless, the leniency agreement also imposed some improvements, which significantly enhanced BRF's Compliance System according to the company. The review of the risk assessment allowed all new managers to understand the company's exposure to corruption risk, within a complex and long value chain involving interactions with public authorities. New training materials and new communications also increased employee awareness of the importance of BRF's internal controls. Furthermore, the commitment to engage BRF's value chain expanded the activities of its Compliance Team, embracing critical business partners of BRF.

Sources: BRF; BRF (2024[6]) Integrated report for 2023; BRF (2023[7]), Integrated report for 2022

Making the business case for compliance

Existing measures to assess effectiveness of anti-corruption compliance programmes are also driven by a need from compliance departments to report back to their board on the return on compliance investments. Efforts in that direction indicate a move away from a reactive approach focused on avoiding sanctions and reputational damage. However, such efforts remain subject to business needs and priorities of the top management, which could lead to a focus on immediate risk-driven concerns rather than a proactive and strategic approach to anti-corruption.

Assessing a company's anti-corruption compliance programme enables compliance departments to secure and require additional investments to improve it. Obtaining greater investment may require educating and persuading management that such investments will be of benefit for the company. The upshot is that to obtain the resources and capacity to engage in assessments of anti-corruption compliance programmes, management will need to believe that the investments are in fact justified based on an evidence-based rationale. Rather than using activity-based indicators,[2] compliance departments will need to show evidence on the return on corporate investments to implement its anti-corruption compliance programme. Box 2 presents a research project aimed at developing a science-based model for measuring the value contribution of compliance in a company, bearing in mind the need for compliance departments to secure compliance investments.

In addition, compliance departments need to legitimise the investment in measurement tools to improve assessment methodologies. The development of innovative tools, the recruitment of specialised staff and the testing of new approaches to evaluating effectiveness can generate significant costs, which could be considered superfluous if the objectives of this expenditure, and the expected benefits for the company, are not clearly established, explained to, and supported by management.

This need for legitimisation also reflects the pressure many compliance departments are subject to. Most of consulted companies mentioned the difficulties that their department faces in securing what they regard

as sufficient internal resource allocation. They notably referred to significant pressure from both senior management and governments "not to make mistakes" despite limited resources. According to some interviewed companies, this pressure is even greater in times of rapid growth, when the volume of business activity to be monitored increases, as do the potential corruption risks. As further detailed below, a strong tone from the top (and from the middle) is key to legitimise and foster efforts to assess the effectiveness of anti-corruption compliance programmes.

Box 2. Academic research project on assessing the Return on Compliance

The duty to comply with legal and ethical requirements is imperative for organisations and should not be driven primarily by economic considerations. However, compliance officers are often challenged to prove their legitimacy within the organisation (Treviño, L. K., den Nieuwenboer, N. A., Kreiner, G. E., & Bishop, D. G., 2014[8]). This includes demonstrating the effectiveness and efficiency of compliance measures and how compliance contributes to business success.

To address this issue, Hunziker et al. developed a science-based model for measuring the value contribution of compliance in the context of a project entitled Return on Compliance (Hunziker, S., Gruber-Durrer, M., Hauser C., Bretti-Rainalter, J., 2025[9]). The researchers identified eleven factors that positively influence the effectiveness and efficiency of compliance, albeit to varying degrees. Three factors were found to be key to effective and efficient compliance: compliance competence, decision relevance, and adaptability. Compliance competence is the ability of employees to identify, respond to, and take appropriate action in response to potential compliance risks. Decision relevance means that compliance is firmly embedded in the organisation's strategic and operational decision making. Adaptability refers to the ability of compliance to respond flexibly to changes in the business environment. The empirical evidence shows that effective and efficient compliance explains between 15 and 18% of the variance in business performance, depending on its definition.

According to the authors, this illustrates that compliance is a significant contributor to business success. However, in today's business practice, the success of compliance is mainly measured by input and process-oriented Key Performance Indicators (KPIs).1 Output-oriented KPIs, which are essential for a comprehensive view of the impact of compliance, are still missing. Further research is needed to develop a comprehensive set of outcomes oriented KPIs.

Notes: [1] See examples of such indicators under endnote 2.
Sources: Co-authors of the project Return on Compliance (see Hunziker, S., Gruber-Durrer, M., Hauser C., Bretti-Rainalter, J. (2025[9]) *Return on Compliance: Success Factors of Compliance and Their Contribution to Corporate Value*, https://doi.org/10.1007/978-3-658-47382-2; Treviño, L. K., den Nieuwenboer, N. A., Kreiner, G. E., & Bishop, D. G. (2014[8]) Legitimating the legitimate: A grounded theory study of legitimacy work among Ethics and Compliance Officers, https://orgpsyjournal.hse.ru/data/2022/09/30/1741681529/OrgPsy_2022_3(10)_Khushk-etal(168-181).pdf

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Fostering a culture of integrity

Organisational culture has an established importance on influencing how corruption is perceived and addressed within a company (UNODC, 2013[10]; Andreoli N. and Lefkowitz J., 2009[11]; Haugh, 2017[12]). Moreover, governments, both at the enforcement and regulatory levels, are increasing their focus on the impact and influence of organisational culture, in particular in the context of anti-corruption programmes (Transparency International, 2021[13]). Box 3 below presents a research project that developed a scale to assess the extent to which corporate anti-corruption efforts are based on a culture of integrity.

During the interviews, all companies spoke about the importance of building a culture of integrity within their organisations as the basis of effective compliance. Recognising the challenge of measuring it, companies characterised a culture of integrity as an environment in which employees are knowledgeable about how to act ethically – and subsequently do so, and feel safe to 'speak up' when they see wrongdoing or are unsure as to how to proceed. As one company representative explained:

> "Understanding the culture you have locally helps you to understand the culture you want to drive."

Although all companies recognised the importance of a culture of integrity, only companies with advanced programmes had a particular focus on fostering this culture. Those companies include ones that experienced enforcement in the past and decided to shift from a reactive to a more proactive approach to compliance, with a view to create a corporate culture of integrity. Box 1 above also provides an example of a multinational company that has significantly improved its approach to business integrity as a result of its enforcement experience. Among consulted companies, one representative highlighted that, while the importance of enforcement cannot be neglected, a company cannot succeed in changing intrinsic motivations if the risk of prosecution is the only motivation. This same representative noted that individual behaviours and intrinsic motivations should constitute the building blocks of corporate culture – hence the need to shift the approach to promoting integrity at all levels of the company.

Shifting from a rules-based approach to a more holistic, culture-based approach to anti-corruption compliance is not easy and has implications for the way companies think about and assess the effectiveness of their anti-corruption compliance programme. It requires a change in assessment methodology to place greater emphasis on long-term compliance objectives, corporate values and engage relevant capabilities and resources across the organisation. The following section examines the methodological aspects of the assessment of anti-corruption compliance effectiveness.

Box 3. Academic research project on an organisational culture based on ethics and integrity to support anti-corruption efforts

In today's global and dynamic business environment, organisations face a wide range of cultural and regulatory norms, interests, and expectations when it comes to anti-corruption. To establish an ethical organisational culture capable of dealing with this complexity, it is not enough to rely on a top-down, predefined, and rigid compliance programme (Schembera, S., Haack, P., & Scherer, A. G., 2023[14]). Rather, organisations need to deliberate with others to find common ground for appropriate anti-corruption measures. Deliberation is understood as a discursive process in which stakeholders exchange and justify their positions, show mutual respect, and are willing to reevaluate and revise their initial preferences. Based on discourse quality criteria derived from discourse ethics theory (Steenbergen, M. R., Bächtiger, A., Spörndli, M., & Steiner, J., 2003[15]), the co-authors of a research project developed a scale to assess the extent to which corporate anti-corruption efforts are based on a culture of ethics and integrity. This scale consists of the following 12 quantitatively measurable items[1]:

When discussing ethics and integrity, it is customary:

- to involve all levels of our organisation.
- to include stakeholders from outside our organisation.
- for participants to be free to express their views.

- to state clearly what should be done.
- to state clearly why something should be done.
- to talk about how our organisation can contribute to the common good of society at large.
- to address how our organisation can contribute to the well-being of the disadvantaged in society.
- to speak positively about our organisation's stakeholders.
- to address the concerns of our organisation's stakeholders.
- to acknowledge and consider counterarguments.
- to seek ways to achieve balance and consensus.
- to demonstrate our organisation's anti-corruption efforts.

The validity of the scale was tested in three surveys in 2023 and 2024. A Cronbach's alpha between 0.85 and 0.91 as well as the results of factor analyses and other graphical diagnoses confirm the validity of the scale to a high degree. Covariates such as firm size were also taken into account.

Notes: [1] Translated from German into English by the authors.
Sources: Co-authors of the study Hauser C., Herkenrath M., Hilti M., Stampfli R., Bretti Rainalter J. (2024[16]) Auslandskorruption bei Schweizer Unternehmen – neue Erkenntnisse zu Risiken und Gegenstrategien (*Foreign corruption among Swiss companies - new findings on risks and counter-strategies*), https://www.fhgr.ch/fileadmin/fhgr/unternehmerisches_handeln/SIFE/projekte/Auslandskorruption/FHGR_TI-Schweiz_Auslandskorruption_2024.pdf.

2 What methodologies and capacities are needed to assess effectiveness?

Adopting a behavioural and scientific methodology

Defining an effective anti-corruption programme and assessing it on the basis of expected outcomes

Emerging research on the topic of anti-corruption compliance effectiveness regularly calls for the implementation of compliance efforts that are related to specific compliance objectives, including detecting and preventing misconduct (Chen H. and Soltes E., 2018[17]). As highlighted by research, the "focus on outcome is what typically drives performance" (Chen, 2018[18]). During the consultation, companies pointed to the fact that a shift towards a proactive approach to compliance implies a change in the way anti-corruption compliance measures are developed. Compliance officers would need to (i) identify objectives and sub-objectives – namely what they want to address (e.g. risk mitigation, dissemination of ethical values and behaviours in the company etc), (ii) determine what they can do to achieve/tend to this objective, (iii) consequently develop relevant initiatives. Such a shift requires changes in terms of methodologies and tools. As one company representative explained:

> "Go to the question of why: why do compliance programmes exist? What are we trying to accomplish? [We] understand that [this approach] makes it difficult from a standards perspective. [But as the business environment becomes] more global; more complex... we're going to need flexibility; risk mitigation for one company might look different than for another, and that's ok."

This shift in perspective affects how companies approach the assessment of their anti-corruption programme's effectiveness. Consulted companies with advanced programmes try to shift the focus of their assessment to the specific goals of individual compliance measures. For example, some companies assess whether employees know how to apply the standards of conduct in concrete situations and apply them, or whether the internal control mechanisms in place effectively prevent, detect and remediate in case of wrongdoing. At the same time, undertaking such an assessment requires acknowledging that companies operate globally, and therefore, risks vary from one country to another – hence adding a layer of complexity to this exercise.

Companies also called for further guidance from governments on what is considered an effective anti-corruption compliance programme and how they assess this in practice. Several interviewees expressed

criticism regarding current governments' approaches and methodologies to assess effectiveness. It was suggested that government authorities overly focus on maturity – in particular the number of compliance measures and their implementation - as a proxy for effectiveness. According to these interviewees, it would be more useful to reach a common understanding of compliance programmes effectiveness, which could then lead to a simplification of compliance requirements and associated assessment processes.

Complementing risk-based measures with ethical considerations in the assessment methodology

The importance of adopting a risk-based approach to anti-corruption compliance is stressed in national and international legal frameworks and guidance for businesses. The Good Practice Guidance, annexed to the OECD Anti-Bribery Recommendation, emphasises that companies' compliance efforts should be built on a risk assessment and hence tailored to corruption risks to which the company is exposed (see the Good Practice Guidance in Annex A. Assessing corruption risks is also legally required in some countries.[3]

Throughout the consultation process, all companies spoke about a risk-based approach being central to their anti-corruption compliance programme.

Companies willing to develop and implement an anti-corruption compliance programme aimed at achieving a culture of integrity should develop and assess their programme not only based on corruption risks, but also on values, attitudes, and ethical behaviours. These complementary approaches can strengthen the programme's effectiveness by fostering a sense of ownership among employees, encouraging them to internalise the company's commitment to anti-corruption. By doing so, employees are more likely to self-regulate and act out of intrinsic motivation, rather than simply adhering to rules and legal requirements.

This dual approach should be embedded in companies' methodology to assess the effectiveness of their anti-corruption compliance programmes. On the one hand, companies should assess the effectiveness of anti-corruption compliance measures based on identified risks (e.g. whether the measure was developed to address identified key risks, whether risks have decreased due to the implementation of anti-corruption compliance measures). On the other hand, it is also essential for companies to assess how the expected ethical standards incorporated in their anti-corruption programme translate into the attitudes and individual behaviours of employees. This includes assessing their capacity to self-regulate and draw on internal motivation rather than relying only on rules (Transparency International, 2022[19]). For this purpose, companies can use a combination of assessment tools to gather both quantitative and qualitative inputs on whether their programme effectively mitigate corruption risks and foster ethical values. Section 3 below presents the main categories of assessment tools that companies use for this purpose.

Experimenting, testing and conducting root cause analysis

Defining and evaluating the effectiveness of an anti-corruption programme also requires the adoption of a scientific methodology through regular testing of compliance measures (Garrett B. and Mitchell G., 2020[20]). For example, if an internal review of the whistleblower hotline finds that even in high-risk countries there is a suspiciously low number of reports, the company could consider investigating and assessing the root causes of this finding. For this purpose, the company could deploy a survey to understand why staff are not using the reporting channels. This survey could potentially be supplemented by a display of a simulated misconduct to determine whether and how the misconduct gets reported (Garrett B. and Mitchell G., 2020[20]). Alternatively, in-person discussions could take place to understand staff personal perception of the company's reporting lines. Based on the results of this assessment, companies will be better equipped to consider adapting their training curriculum or other relevant measures of their programme.

Whereas the private sector is known to be innovative and open to failure, such as in scientific research, this same culture is not as prevalent within the anti-corruption compliance space. This attitude also reflects companies' fear for enforcement and consequent sanctions. However, companies that have been open to sharing their experiences, including both successes and failures, have demonstrated more innovative approaches. This approach not only facilitates root cause analysis of misconduct but also supports enabling continuous improvement. As one company representative explained:

> "Continuous improvement is a direct outcome of assessing effectiveness."

Some interviewed companies have taken a scientific and evidence-based approach to improve the effectiveness of their programmes. These approaches include, for example:

- Conducting a root cause analysis following low survey scores. By consulting with management and employees, and organising test groups, the compliance department aims to understand why employees anonymously answered in a certain way. Consequently, the company can hold workshops with relevant governance owners to try to identify the cause of the failure and how to prevent these failures in the future.
- Undertaking a transactional testing process, which requires developing a description of the policies and requirements that apply to all entities and processes (e.g. sales, procurement, delivery) and incorporating testing elements at the design stage.
- Conducting regular testing of its training curriculum through the analysis of the questions that employees failed, which provides a basis to improve the overall training programme.
- Complementing systematic testing method with in-country discussions, with open-ended questions aimed at potentially addressing unexpected risks depending on the country context.

In practice, whilst some companies are leading innovations in this area, there is significant variation in whether they are moving beyond activity-based measurement. Similarly, there is a general recognition that the linking of compliance activities to (un)desired outcomes in a causal chain is complex and difficult. A typical example of such difficulties relates to reporting, and whether the absence of any reports is due to a lack of knowledge or mistrust in the company's reporting mechanism or the absence of any incident. Adopting a scientific approach, moving forward by experimenting and testing, and using proxies to understand and dissect the individual causal parameters, can help companies overcome these difficulties.

Leveraging relevant capacities and resources

Mobilising leadership and multidisciplinary teams and integrating ethical behaviours into the operational processes of companies constitute key factors in ensuring a comprehensive assessment of the effectiveness of anti-corruption programmes.

Ensuring the tone from the top and from the middle

Ensuring leadership engagement in promoting and implementing anti-corruption standards is essential for the effectiveness of anti-corruption programmes. This should be a key element of the assessment of these programmes.

The OECD Good Practice Guidance recommends that anti-corruption compliance programmes include a "strong, explicit and visible support and commitment from senior management to the company's internal

controls, ethics and compliance programmes or measures for preventing and detecting foreign bribery" (see Annex A).

In previous research, the OECD reported that "a lack of executive commitment was either a 'significant' or 'very significant' challenge to companies seeking to effectively implement an anti-corruption compliance programme" (OECD, 2020[3]).

Interviewed companies highlighted that both the 'tone from the top' and 'tone from the middle', of the organisation are a critical influence on how seriously staff take anti-corruption compliance, with department, middle and line managers also playing an important role, especially in larger organisations where the distance between employees and senior management can be significant. Senior management should demonstrate ownership of the anti-corruption programme and lead its effective implementation. Management commitment to the evaluation of the company's anti-corruption programme will further signal to all employees that ensuring the effectiveness of anti-corruption efforts is a priority. As one company representative stated:

"Any ethics or compliance programme starts with the leadership."

Tone from the top goes hand in hand with transparency and reporting. Stakeholders involved in this project highlighted the importance of ensuring visibility across corporate operations to know and report how an anti-corruption compliance programme is implemented and assessed across the company. All consulted companies referred to the importance of internally reporting information about compliance performance to a company's senior leadership (managerial and governance), with chief compliance staff having direct – and preferably, independent - reporting lines to the CEO and board/board sub-committees, and senior leaders 'taking ownership' of compliance risks. Most larger companies also provided information on compliance targets and developments in their annual report, and sometimes also in specific ethics and compliance reports and other publications.

In order to implement and reinforce the 'tone from the top', several large organisations have embedded ethics and compliance in recruitment, performance management, and financial incentive policies and processes. Furthermore, in some companies the ethical performance of staff, including management, is taken into consideration in the calculation of annual bonuses.

Box 4. AtkinsRealis' incorporation ethical performance into the calculation of executive bonuses

AtkinsRealis recognises the critical importance of fostering a psychologically safe environment where employees feel comfortable speaking up when something is not right. For the past nine years, the organisation has included an integrity component in their management bonus structure. Over the last five years, they refined this approach by using various metrics to encourage managers to discuss personal ethical scenarios and experiences during their performance review. By tracking the success of these initiatives through direct activities and anonymous employee engagement surveys, AtkinsRealis increased employee openness and created a psychologically safe work environment. Notably, the AtkinsRealis overall culture survey results currently stand at 88.1%, outperforming their peer benchmark's 83.4%.

Source: AtkinsRéalis

Creating cross-disciplinary teams and mobilising non-compliance expertise

Companies interested in assessing the effectiveness of their anti-corruption compliance programme need to mobilise multidisciplinary experts.

As highlighted by the OECD, "the executive team must demonstrate its commitment to compliance not only by its 'tone from the top' messaging, but also by creating cross-functional synergies (and providing appropriate resources) to enable the compliance function to gain traction throughout the organisation" (OECD, 2020[3]).

Several consulted companies considered as necessary for risk, ethics & compliance teams to collaborate with other corporate functions to ensure that compliance topics, and ethics and integrity more generally, are embedded into business as well as multi-topic policies, procedures, and training. In other words, they recognised that building an ethical culture is not the sole responsibility of anti-corruption compliance departments. Companies also called for the integration of all risks and compliance functions to avoid organisational and process silos and implement multifaceted compliance programmes in a strategic and integrated way.[4]

Innovative companies recognised that preventing misconduct requires behavioural interventions, and that measuring the effectiveness of such intervention requires an ability to measure a negative – i.e. events which have not happened as a result of these interventions. This difficulty has led them to engage in cross-department collaboration and to create multi-disciplinary ethics & compliance teams, involving experts such as business process analysts, behavioural and data scientists, and human resources services, in addition to lawyers and other compliance professionals. For instance, one company highlighted that it was striving to ensure that the compliance team did not consist solely of lawyers. In other words, compliance departments need to mobilise experts operating in other departments of the company. This may require some adaptation in terms of the managerial and functional organisation of the company, particularly in large companies where departments tend to work in silos. This is the case for human resources departments, IT departments and data scientists in a growing number of innovative companies.

Box 5. Eli Lilly's collaboration channels between the Ethics and Compliance (E&C) team and the Information Technology (IT) team

Advancing the use of data analytics to mitigate transfer of value and other anti-corruption risks depends upon a strong partnership between the Ethics and Compliance (E&C) team and the Information Technology (IT) team. Data analytics is a powerful tool that requires three key elements: access to systems, access to data, and analytics tools. The E&C team brings a deep understanding of business activities that present anti-corruption risks and related compliance requirements, as well as an understanding of how and where that data is captured. Some within E&C may have strong systems skills, but they usually do not have the authority or the expertise to access systems, ensure regular data flows, or develop robust analytics tools. These capabilities and permissions are often owned by the IT team and hence the importance of the partnership. The E&C team must constantly communicate with the Tech team about what data are relevant and why, so that they can maintain regular access to the data they need and ensure meaningful analytics tools are readily available. This knowledge also helps the Tech team build analytics tools that are tailored to the E&C team's objectives and requirements. This partnership enhances the company's ability to detect and address potential issues promptly, strengthens its overall governance framework, and achieves better outcomes for the organisation and its stakeholders.

Source: Eli Lilly.

Mobilising other types of expertise can raise additional issues. For example, recruiting behavioural scientists may be fairly new for companies and the profiles more difficult to find on the job market. Recruiting data scientists may also present some difficulties for companies operating in less innovative sectors. Additional thought and specific resources may therefore be required to put together multi-disciplinary teams.

Building on their multidisciplinary efforts, companies further recognise the need to take a comprehensive approach to ethical business, encompassing the governing body, operational and compliance teams. As one company representative explained:

> "Ethics and integrity are baked into all our business policies, procedures and training."

Companies should not only involve cross-functional teams to improve anti-corruption compliance tools and effectiveness measurement capabilities but also embed targeted ethical behaviours into their daily operations. If a company is willing to foster a culture of integrity, it should actively incentivise behaviours in line with its objectives and values. Anti-corruption compliance objectives should be weaved into company's core business-making objectives so that "all the instruments in the orchestra are playing the same tune" (Giuliani, 2023[21]). Furthermore, these ethical considerations should be incorporated into hiring practices and performance evaluations, irrespective of employees' role or expertise.

3 Which assessment tools can be leveraged to monitor progress over time?

To monitor, measure and analyse effectiveness, companies employ a wide range of quantitative and qualitative tools, including surveys, focus groups and interviews, self-assessments, data extraction from enterprise management systems or other repositories, data modelling, etc. Companies need to find the right combination of these tools, based on their capacities and specificities, to assess the effectiveness of their anti-corruption efforts. This section presents the main categories of tools identified throughout the consultation.

Developing a combination of activity- and outcome-based indicators and metrics

The development of appropriate indicators and metrics is often presented as a must for assessing anti-corruption compliance programmes. In line with the above, companies are expected to measure outcomes in addition to activities in order to appropriately assess the effectiveness of their anti-corruption compliance programme (Schumann, 2016[22]).[5] The development of such a combination of indicators may permit companies to gauge the impact of various components of their anti-corruption compliance programme, thereby enabling them to prioritise their efforts and move beyond a mere tick-the-box approach. As reflected in Table 1, Transparency International developed an illustrative analysis of the distinction between these two types of metrics.

Table 1. Activity metrics and impact metrics according to Transparency International

Type	Description	Example metrics for anti-corruption training
Activity Metrics	Metrics record raw activity or incidents. This may be activity related to the operations of the programme, or activities of employees or third parties relevant to anti-corruption and anti-bribery, including calls to whistleblowing hotlines or corruption incidents.	• 98% staff trained on anti-corruption. • Four staff members reprimanded for failure to complete training.
Impact Metrics	Metrics assess to what extent the intended impact (e.g. reducing incidences of corruption) is brought about by the activity. These may be established via some kind of test, research, or audit.	• Employees who have received the training are 70% less likely to contravene anti-corruption related policies, e.g. gifts and hospitality rules. • 60% of staff have increased understanding of anti-corruption compared with before training. • Queries relating to training topics have reduced by 50%.

Source: Transparency International (2021[13]), Make It Count, https://www.transparency.org.uk/sites/default/files/2024-12/Make%20it%20Count%20-%20Transparency%20International%20UK%20%28web%29.pdf

During the consultation, companies broadly recognised that outcome- and impact-focussed indicators are required to gain a full understanding of whether the programme's objectives are being met, and effectively contributing to the overall goals set by the anti-corruption compliance programme. Nevertheless, it remains unclear whether such indicators are effectively developed and used by companies in practice.

Most companies did not provide details on the indicators they used to assess the effectiveness of their anti-corruption compliance programme. This level of reluctance to share metrics developed internally by companies could also be explained by a risk avoidance strategy of companies that are afraid of how this information could be used by government authorities. Companies are operating at a point in time in which expectations of law enforcement authorities, regulators, investors, customers, employees, and other stakeholders are higher than ever.

Moreover, the few examples of indicators provided by consulted companies remain mostly focused on activities (e.g. the amount of investment in business integrity functions and investigation capacities, number of anonymous reports versus non-anonymous reports) rather than on the outcome and impact of anti-corruption compliance measures. Recognising the difficulties in identifying and measuring outcome-based indicators, the use of proxy indicators was suggested as a workaround. Companies called for further research and guidance from governments to support them in developing additional indicators to assess anti-corruption performance, including through the use of proxy indicators. According to the companies consulted, governments also have an opportunity to improve this situation by facilitating the sharing of experiences among relevant stakeholders from the public and private sectors, as well as from civil society and academia.

Surveying culture and behaviour

Surveys can help companies assess the extent to which a culture of integrity and ethical behaviours are effectively embedded within their organisation.

Consulted companies operating internationally recognised the impact that different ethical considerations in different contexts can have on people's interpretation of rules and policies, and highlighted the importance of assessing company values. Surveys, supplemented by country-specific consultation, are the main ways they assessed whether ethical standards and values are effectively implemented.

The most innovative companies also work on incentivising ethical behaviour among their suppliers and other third parties. For example, a company includes a clause in its contracts with suppliers to encourage them to notify the parent company if they are asked to pay bribes to government officials. In turn, the suppliers would be relieved of the duty to meet certain agreed deliverables they could potentially no longer achieve by not paying the bribes. Innovative companies also use feedback-loops from suppliers and other third parties to understand perceptions and further inform compliance measures. For instance, a company circulates a survey to third parties on how they perceive the company's culture of compliance and integrity, and to what extent it influences their decision-making.

Surveys do pose some challenges as assessment tools, particularly due to "self-reporting" and "self-selection" biases, which can distort findings and lead managers to misinterpret the actual effectiveness of compliance efforts (Chen H. and Soltes E., 2018[17]).[6] To mitigate these challenges, research suggests using "factorial surveys", which "present a situation in the third person with randomly assigned scenarios" as an option to prevent social desirability biases (Ibid.). To further encourage engagement with surveys, safeguards such as the use of online platforms or the collaboration with independent third parties, may also act as a mitigating factor for employees wishing to participate anonymously, or at least to have their responses kept confidential.

> **Box 6. Novartis' culture surveys**
>
> Novartis has established a baseline survey to identify perceptions of the ethical culture in the company and monitor progress over time.
>
> First, Novartis has conducted a Global Ethics Survey since 2020. This survey is designed by a team of behavioural scientists and focused on organisational and psychological roots of ethical behaviour. All Novartis employees are invited to participate anonymously. In 2023, there were 27 000 responses, representing a significant relative increase from the previous year. Tailored insights and specific calls-for-action arising from the survey are disseminated to local Ethics, Risk and Compliance (ERC) professionals through digital platforms.
>
> In addition, Novartis conducts a quarterly global engagement survey ("OurVoice" for internal associates, "YourVoice" for external associates) that provides a pulse check on progress towards Novartis' broader culture aspirations, including the development of an inclusive and ethical culture.
>
> Together, the survey results are used to inform training materials, behaviour change programmes and policies, as well as prompt randomised controlled trials on ways to enhance ethical conduct and speak up behaviours among employees. These result in targeted, evidence-based toolkits for managers on how to address priority areas for their teams.
>
> Sources: Novartis; Novartis (2024[23]) Ethics, Risk & Compliance Anti-Bribery Report 2024, https://www.novartis.com/sites/novartis_com/files/anti-bribery-report.pdf ; Novartis (2021[24]), Ethics, Risk & Compliance Risk & Compliance Anti-Bribery Report 2021, https://www.novartis.com/sites/novartis_com/files/anti-bribery-report-2021.pdf

Using data analytics and exploring artificial intelligence

As for governments, data analytics and artificial intelligence (AI) can be used as tools supporting companies' efforts to assess the effectiveness of their anti-corruption compliance programme. (For further details on opportunities for governments to use data analytics and digital technologies for assessment purposes, see the OECD report on governments' assessments of corporate anti-corruption compliance (OECD, 2025[2])).

Companies are increasingly using data analytics and AI technology within and throughout their organisations. Interviewed companies and other stakeholders involved in the consultation advocated for further investment in data analytics and AI, an approach in line with companies' desire to adopt a scientific methodology to assess anti-corruption compliance programme. Several of the consulted companies have developed innovative tools, aimed at providing a one-stop-shop for compliance, identifying trends and patterns more easily, and/or enabling the company to continuously improve its anti-corruption compliance programme on the one hand, and its assessment methodology on the other. Other companies were still exploring or developing such tools. Consulted companies did not provide detailed information about the specific technologies they used as part of their respective solutions, however.

Data analytics may allow companies to process vast amounts of data, including transactions data, employee communications and third-party transactions. This processing may help companies detect and monitor red flags and areas of weakness (Transparency International, 2021[13]). Box 8 and Box 9 present data analytics-based tools developed by multinational companies.

AI takes this a step further. Notably, AI systems based on statistical algorithms and machine learning technique may enable companies to identify patterns and correlations between the type and/or frequency

of anti-corruption efforts (e.g. existence or absence of virtual or face-to-face training, the sending out of newsletter) and corruption incidents. Box 7 presents a platform using machine learning developed by a multinational company, and how this solution enables the company to continuously assess and adapt its anti-corruption compliance programme.

Alternatively, companies may also consider generative AI to summarise or compare documentation in the context of an audit or the analysis of surveys responses, or to simulate case studies based on companies' operational documentation. These case studies could be used to develop factorial surveys (see above for more details about the opportunities offered by factorial surveys to assess corporate culture and behaviours). Here again, companies could further experiment, and test opportunities offered by generative AI.

To establish a data-driven anti-corruption compliance programme, companies need to identify and map the data in all the systems across their organisational structure (Jaeger, 2023[25]). This step can already prove to be challenging. Several consulted companies stated that it is difficult to collect and use data since the data points are often owned by different functions within an organisation and not always consistently collected across departments or geographies. As one company representative explained:

> "[Our] data and analytics journey has been slower than we wanted it to be, because of how data is organised locally and internationally. We're an older company [and had] decentralised systems that don't talk to each other."

According to research, companies willing to develop an AI model using machine learning solutions will need to (i) frame a machine learning problem (i.e. which prediction task the solution needs to perform) based on available and designed data, (ii) construct a dataset of sufficient size, (iii) transform the data (including handling missing data or removing nonalphanumeric characters), (iv) train the model, (v) make predictions and assess performance (Coalition for Integrity, 2021[26]). In line with the scientific approach described above, companies will need to retrain a machine learning model as new data become available and external conditions evolve (Yao M., Jia M., and Zhou A., 2018[27]).

The challenges faced by companies regarding resource constraints as well as trustworthiness, reliability, and potential biases are similar to those encountered by governments (see OECD report on governments' assessments of corporate anti-corruption compliance for more details on challenges related to the use of data analytics and AI technologies (OECD, 2025[2])). Like public sector actors,[7] companies must anticipate the costs associated with gathering, managing, and maintaining data. They must also assess potential risks and consequences of biases in data analytics and AI systems and take proactive steps to mitigate these risks.[8] To address resource constraints, some companies consulted relied on their internal operational expertise to develop customised tools, as they were unable to find suitable products on the market. This approach highlights the importance of innovation as well as opportunities offered by adopting a multi-disciplinary approach to compliance.

One challenge emphasised by stakeholders involved in the consultation and the OECD expert meeting was confidentiality. One possible response was to ensure data is aggregated and anonymised in order to preserve confidentiality of personal data. Another was to work with an independent third party, subject to available resources. Stakeholders underscored the need for further work in this domain to support companies in finding a right balance between ensuring the confidentiality of personal data and business information, while sharing good practices and challenges with governments authorities and peers.

Box 7. AB InBev's artificial intelligence platform BrewRIGHT

AB InBev's data-driven compliance programme is built around its in-house digital compliance platform, BrewRIGHT. It enables monitoring of, among others, procure-to-pay transactions for potential illicit activities like fraud and corruption. Using AI and machine learning and integrating data from multiple departments (including finance, compliance and human resources), this tool improves the identification of transactions and third parties exposed to a risk of corruption and fraud, using a number of risk attributes (e.g. payment to a political or state-owned entity). Created during AB InBev's merger with SABMiller, BrewRIGHT analyses large data volumes, quickly identifying transactions for further review.

BrewRIGHT's accuracy derives from its always-learning programming and the breadth of content it reviews. By centralising data and automating compliance checks, BrewRIGHT enhances the efficiency and effectiveness of AB InBev's compliance efforts and continuously adapts to the company's needs.

This platform, which operates in over 40 countries, has won awards from the Financial Times – Innovation Lawyer in 2020, New York Law Journal – Innovation Award 2020, and NASSCOM Sustainability & Ethical Practices 2022, showcasing its global impact and recognition.

Source: AB Inbev; Coalition for Integrity (2021[26]) *Using Machine Learning for Anti-Corruption Risk and Compliance*, https://www.coalitionforintegrity.org/wp-content/uploads/2021/04/Using-Machine-Learning-for-Anti-Corruption-Risk-and-Compliance.pdf. Integrity.

Box 8. Ericsson's Allegation Case Management System and Ethics and Compliance Analytics App

Ericsson has invested in digital capabilities to enable its employees to get easier access to compliance data and simplify the ethics and compliance programme processes. Ericsson has developed tools for the Compliance organisation that incorporate intelligent data collection and analytics, enhancing its risk assessment and prediction, detection of misconduct and programme shortcomings, and facilitating transparent, genuinely meaningful reporting.

One example is the Ethics and Compliance Analytics App, a one-stop shop for compliance topics, simplifying the user experience and acting as the "one truth" for compliance data interacting between each other. It allows continuous improvement and provides Compliance Key Performance Indicators (KPIs) with real time data on the status of third-party management, allegations, conflicts of interest, contributions, gift, entertainment and hospitality, and compliance trainings, among other areas. This App enables standard reporting to steering committees, improves decision making, enhances monitoring and testing capabilities, and enables future advanced analytics and pattern recognition.

Another example is the Ericsson's Allegation Case Management System (ACMS), which is a tailor-made tool, designed and developed internally, based on a "low-code platform." ACMS facilitates management of compliance allegations, investigations, and remediation end-to-end. The system is integrated with Ericsson's anonymous hotline reporting tool, which allows employees and other stakeholders to report unethical behaviour confidentially and securely. Compliance professionals and investigators use ACMS to review reported compliance concerns, assess the allegations, plan investigations, store investigation materials, distribute investigation reports, and track remediation including disciplinary actions. Investigation reports can be distributed and viewed through the tool, so

that sensitive and confidential data does not have to be distributed outside of the platform, thus increasing the data security protection around investigation materials. Containing all investigative materials within one tool also promotes compliance with data retention periods. Information in the tool is shared on a need-to-know basis and can be provided on different levels depending on job role.

The ACMS tool, supported with the integration on the Ethics and Compliance Analytics App, allows enhanced analytics of compliance-related incidents (*e.g.,* number of allegations, type of misconduct reported, remedial actions per country, etc.), enabling identification of patterns and trends in reported allegations, spotting areas of risks, and implementing targeted remedial actions to mitigate those risks. Data from the tool also allows Ericsson to direct its efforts where needed, both geographically and within the business units, and supports Ericsson's efforts in assessing the effectiveness of its anti-corruption compliance programme.

Source: Ericsson

Box 9. Use of data analytics by OEC

Building on Key Performance Indicators (KPIs), OEC's Integrity Programme is constantly and intensively supervised by the Board's Integrity and Audit Committee. OEC monitors eight types of transaction, including: interactions with government officials; gifts, entertainments, and hospitality; hiring third party intermediaries, suppliers, and JV partners; sponsorships, charity, and social investment; and completion of compliance training. OEC's Integrity team crosses data from all corporate systems and uses data analytics to identify discrepancies and inconsistencies in its Enterprise Resource Planning System, travel, reimbursement of expenses, calendar, e-mail etc. The results are reflected in KPIs that measure each business leader's adherence to the Integrity Programme, impacting their bonuses.

Source: OEC.

Leveraging internal and external audits

Companies also use internal and external audits to assess the effectiveness of their anti-corruption compliance programmes.

Most of the larger companies consulted use inputs from internal audit as well as monitoring functions as part of their efforts to assess their anti-corruption compliance programme. Some companies also employ external auditors or legal firms to conduct "effectiveness reviews", despite not necessarily being required to do so under current legislation. As one company representative explained:

> "We perform announced and unannounced audits across our (business) units. This is not required by law, but we do it anyway."

However, companies also expressed some scepticism about the role of independent auditors and whether they necessarily have the required skillsets to understand effectiveness beyond straightforward measures of compliance activities. During the interviews, participants referred to external audits and certification

programmes not being effective if used in isolation. One example brought forward was ISO standard 370001. Larger companies often found these external audits and certification programmes less useful given their mature anti-corruption compliance programme but recognised they could serve as a valuable starting point for smaller organisations or those just beginning their compliance journey.

Emerging good practice includes companies integrating behavioural science into their audits, to better assess the extent to which the compliance programme has facilitated a cultural change (Transparency International, 2021[13]). Companies may also consider leveraging data analytics and AI tools to support internal auditing.[9] Again, these scenarios echo the need for compliance departments to engage multidisciplinary teams in their anti-corruption efforts.

Benchmarking, peer learning and collective action initiatives

Collective thinking and cooperation across companies hold great potential for facilitating the assessment of anti-corruption compliance effectiveness. Initiatives aimed at maximising collective thinking can take various forms and be carried out at various level, including through benchmarking, peer learning, and collective actions.

Peer learning within industries facing similar challenges can be particularly valuable, and provide opportunities for resource management and knowledge sharing between two companies, on a confidential basis. Such initiatives can be facilitated by broader initiatives organised by external stakeholders. Among the companies consulted, a few of them had experienced peer learning, noting that they do not necessarily have the resources and networks to organise collaboration opportunities themselves, but there is an appetite for engagement. An example of peer learning is provided below in Box 10.

Box 10. Peer learning experienced by Airbus

Airbus' collaboration framework, centred on peer learning exercises, has significantly enhanced the assessment of their anti-corruption compliance programme's effectiveness. By engaging directly with key suppliers and customers' compliance teams within the aerospace industry in Europe and beyond, the company facilitated the exchange of best practices in fostering a speak-up culture and refining internal investigations. For example, during its annual Ethics & Compliance network conference, the Chief Compliance Officer of one of its strategic suppliers presented their strategies to encourage employees to report unethical behaviour without fear of retaliation, and how to conduct thorough impartial internal investigations. Most recently, the company met the compliance team of an airline which serves as a valuable model to showcase compliance as a competitive advantage and that their collective efforts can significantly advance anti-corruption measures and maintain high standards of corporate integrity across global operations.

Regular meetings and open dialogue allowed the company to disseminate effective tools and techniques for monitoring and addressing compliance issues, thereby strengthening its overall compliance framework. Airbus' international footprint has integrated diverse perspectives from its suppliers and customers, making its anti-corruption efforts more robust and comprehensive. This collaborative approach not only bolsters the company's internal controls but also sets a benchmark for other companies in the aerospace sector.

Source: Airbus

Benchmarking refers to the comparison of a company's efforts against those of peer organisations or industry standards. This practice is often used by companies in the field of business strategy. With regard to anti-corruption compliance, many companies consulted also reported benchmarking their performance against other companies, either using publicly available information or by engaging in direct dialogue with peers or industry associations. Unlike peer learning, companies engaged in a benchmarking exercise assess their anti-corruption compliance programme relative to a group of companies or the industry average. Benchmarking can be conducted internally or through an external assessment. As an illustration, Box 11 presents the benchmarking exercise carried out by Transparency International UK as an example of how civil society can support companies in their efforts to assess the effectiveness of their programme.

Box 11. The Corporate Anti-Corruption Benchmark from Transparency International UK

Transparency International UK's Corporate Anti-Corruption Benchmark is a comprehensive self-assessment tool designed to help companies evaluate and enhance their anti-corruption programmes. The Benchmark covers a broad spectrum of good practice and is aligned with key legal requirements and regulatory developments. The assessment encompasses critical areas such as risk assessment, third-party management, financial controls, whistleblowing mechanisms, and top-level commitment.

The assessment includes key corruption risks, such as conflicts of interest and political engagement, and incorporates Transparency International UK's research on measuring the effectiveness of anti-corruption systems and developing a culture of compliance.

Participating companies complete a detailed question set to access confidential dashboards that benchmark their performance against best practices and anonymised peer data. Key benefits include identifying gaps in anti-corruption measures, gathering data for internal reporting, and fulfilling monitoring obligations. Quarterly workshops offer opportunities for knowledge sharing and expert insights, fostering continuous improvement. The Benchmark thus serves as both an evaluation tool and a framework for enhancing corporate integrity. By participating, companies not only strengthen their own anti-corruption efforts but also contribute to a broader initiative aimed at promoting business integrity and combating global corruption.

Note: Find out more here.
Source: Transparency International UK

Collective action initiatives are another valuable means of encouraging collective thinking to better assess anti-corruption compliance effectiveness. "Collective action" refers to the collaborative efforts of multiple stakeholders, including government entities, companies, civil society organisations and other relevant actors to address corruption challenges and promote integrity (OECD/UN, 2024[5]). Now recognised and encouraged through various legal instruments, in particular the OECD Anti-Bribery Recommendation,[10] collective action initiatives bring companies and other relevant stakeholders together to tackle shared problems of corruption, raise standards of business integrity and level the playing field between competitors (Basel Institute on Governance, n.d.[28]). Collective action approaches can take various forms, such as sectoral initiatives, industry alliances, anti-corruption coalitions, and collaborative platforms (OECD/UN, 2024[5]). Whilst this remains an emerging area, the Basel Institute on Governance led an innovative collective action initiative focused on the measurement of anti-corruption compliance effectiveness in the healthcare sector. More details on this initiative are included in Box 12 below.

Consulted companies called for fostering platforms for open dialogue – including through collective action initiatives – to build a more collaborative and positive culture around anti-corruption compliance and business integrity. As one company representative explained:

"We're open to giving our business experience to governments. We want them to understand what it's really like to work in the commercial sector."

Beyond collaboration and reinforcement of trust between companies and governments, companies indicated that collaboration between different jurisdictions in the context of such initiatives would be welcomed to decomplexify the jigsaw of laws and regulations which companies have to abide by when operating globally.

Despite the interest from companies to learn from each other, there is a tension between the appetite to engage collectively and confidentiality considerations. The level of reluctance to share information on metrics to assess the effectiveness of anti-corruption compliance efforts echoes the hesitations companies might have to engage in collective initiatives. As noted above, none of the consulted companies offered to share the design of their specific systems to measure and indicate the effectiveness of their anti-corruption compliance programmes, often citing reasons along the lines of "data and approaches are company-specific and therefore not useful to others".

Many stakeholders involved in the project also expressed concerns to facilitate the sharing of lessons learned from companies about their compliance successes and challenges without jeopardising their legitimate business interests or confidentiality considerations. Stakeholders raised risks of negative consequences, including litigation and anti-trust risks. Noting the absence of harmonised standards related to anti-corruption disclosures, stakeholders also called for further guidance on how and what to disclose, and for more clarity on possible consequences of disclosure, and potential incentives.

On the contrary, other stakeholders highlighted that public disclosure fosters transparency and contribute to a level playing field. They advocated that companies publicly disclose how they attempt to assess the effectiveness of their anti-corruption compliance programme and what are the results of such assessments. Disclosure was emphasised as a key factor for driving improvement and building trust with consumers, investors, employees, and other businesses, especially given rising stakeholder expectations and increasing legislation around disclosure. Collective action initiatives, which can combine open and confidential discussions, were also identified as a potential avenue for further harmonisation and innovation in this area. To improve this situation, consulted companies called for governments to seize opportunities for public-private dialogue and to foster a more positive and open environment for anti-corruption compliance and business integrity.

Box 12. Basel Institute on Governance: Collective Action initiative on Measuring effectiveness of anti-corruption programmes

Building on its expertise and experience in convening and facilitating anti-corruption Collective Action, the Basel Institute on Governance received a mandate from Norges Bank Investment Management to facilitate the development of indicators in collaboration with companies operating in the health sector. The choice of the sector was related to its vulnerability to compliance risks due to the complexity of its value chain and to the size of the financial flows in this sector.

A group of seven health care companies were invited to share knowledge about existing tools and metrics to measure the effectiveness of their compliance efforts, and to identify indicators that could be considered for external reporting purposes.

Companies followed a consensus-based and pragmatic approach to identify indicators for external reporting. Developing the indicators involved semi-structured discussions held separately with

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compliance experts within each company as well as several working group discussions with all participating companies. The following indicators were identified.

Figure 1. Set of indicators to measure the effectiveness of compliance efforts

CULTURE INDICATORS

Baseline to identify perceptions of the ethical culture/culture of integrity.

Frequency of references to ethics and compliance in C-level persons communications.

Ethics and compliance objectives in performance management framework.

Inclusion of ethics and compliance in leadership decisions.

Engagement in anticorruption collective action.

RISK MANAGEMENT INDICATORS

Development of a compliance risk programme and frequency of reporting on this programme

Percentage of business functions included in the anticorruption risk assessment

Definition and description of anti-corruption compliance KPIs

THIRD PARTIES INDICATORS

Percentage of third-party reviews conducted

How the findings from third-party reviews are addressed

Percentage of third parties that improve their programme

COMPLIANCE FUNCTION INDICATORS

Transparency of the company's organisational structure

Ability for the CCO to act impartially

Inclusion of ethics and integrity components in talent and leadership development

Adequate resourced programme and effective compliance function empowerment

Frequency of board' reviewing the sufficiency of resources

OVERSIGHT INDICATOR

Frequency and formality of the access by the Chief Compliance Officer to the supervisory level of the company.

Based on these discussions, a short document was published, with the intention to provide a sample of indicators that companies can consult when considering whether to enhance external reporting on the effectiveness of their anti-corruption efforts. The indicators listed above include both qualitative and quantitative approaches.

Source: Basel Institute on Governance (2020[29]), Measuring effectiveness of anti-corruption programmes: Indicators for company reporting, published by Norges Bank Investment Management, https://baselgovernance.org/sites/default/files/2020-11/NBIM_Anti-corruption_indicators.pdf

Annex A. The Good Practice Guidance on Internal Controls, Ethics, and Compliance

The Good Practice Guidance on Internal Controls, Ethics, and Compliance (Good Practice Guidance) is annexed to the OECD Anti-Bribery Recommendation (OECD, 2021[1])**. It is reproduced below for reference.**

Introduction

This Good Practice Guidance (hereinafter "Guidance") is addressed to companies, including state-owned enterprises, for establishing and ensuring the effectiveness of internal controls, ethics, and compliance programmes or measures for preventing and detecting the bribery of foreign public officials in their international business transactions (hereinafter "foreign bribery"), and to business organisations and professional associations, which play an essential role in assisting companies in these efforts. It recognises that to be effective, such internal controls, ethics, and compliance programmes or measures should be interconnected with a company's overall compliance framework. It is intended to serve as non-legally binding guidance to companies in establishing effective internal controls, ethics, and compliance programmes or measures for preventing and detecting foreign bribery. This Guidance is flexible, and intended to be adapted by companies, in particular small and medium sized enterprises (hereinafter "SMEs"), according to their individual circumstances, including their size, type, legal structure, and geographical and industrial sector of operation, as well as the jurisdictional and other basic legal principles under which they operate.

A. Good Practice Guidance for Companies

Effective internal controls, ethics, and compliance programmes or measures for preventing and detecting foreign bribery should be developed on the basis of a risk assessment addressing the individual circumstances of a company, in particular the foreign bribery risks facing the company (such as its geographical and industrial sector of operation, and regulatory environment, potential clients and business partners, transactions with foreign governments, and use of third parties). Such circumstances and risks should be regularly monitored, re-assessed, and taken into account as necessary, to determine the allocation of compliance resources and ensure the continued effectiveness of the company's internal controls, ethics, and compliance programme or measures. Companies should consider, inter alia, the following good practices for ensuring effective internal controls, ethics, and compliance programmes or measures for the purpose of preventing and detecting foreign bribery:

1. strong, explicit, and visible support and commitment from the board of directors or equivalent governing body and senior management to the company's internal controls, ethics and compliance programmes or measures for preventing and detecting foreign bribery with a view to implementing a culture of ethics and compliance;

2. a clearly articulated and visible corporate policy prohibiting foreign bribery, easily accessible to all employees and relevant third parties, including foreign subsidiaries, where applicable and translated as necessary;

3. compliance with this prohibition and the related internal controls, ethics, and compliance programmes or measures is the duty of individuals at all levels of the company;

4. oversight of ethics and compliance programmes or measures regarding foreign bribery, including the authority to report matters directly to independent monitoring bodies, senior management, the board of directors or equivalent governing body, the supervisory board or their relevant committees, are the duty of one or more senior corporate officers, such as a senior compliance officer, with an adequate level of autonomy from management and other operational functions, resources, access to relevant sources of data, experience, qualification, and authority;

5. ethics and compliance programmes or measures designed to prevent and detect foreign bribery, applicable to all directors, officers, and employees, and applicable to all entities over which a company has effective control, including subsidiaries, on, inter alia, the following areas:

    i.   gifts;

    ii.   hospitality, entertainment and expenses;

    iii. travel, including customer travel;

    iv.   political contributions;

    v.   charitable donations and sponsorships;

    vi.   facilitation payments;

    vii. solicitation and extortion;

    viii. conflicts of interest;

    ix.   hiring processes;

    x.   risks associated with the use of intermediaries, especially those interacting with foreign public officials; and

    xi.   processes to respond to public calls for tender, where relevant.

6. ethics and compliance programmes or measures designed to prevent and detect foreign bribery applicable, where appropriate and subject to contractual arrangements, to third parties such as agents and other intermediaries, consultants, representatives, distributors, contractors and suppliers, consortia, and joint venture partners (hereinafter "business partners"), including, inter alia, the following essential elements:

    i.   properly documented risk-based due diligence pertaining to the hiring, as well as the appropriate and regular continued oversight of business partners throughout the business relationship;

    ii.   informing business partners of the company's commitment to abiding by laws on the prohibitions against foreign bribery, and of the company's ethics and compliance programme or measures for preventing and detecting such bribery;

    iii. seeking a reciprocal commitment from business partners;

    iv.   implementing mechanisms to ensure that the contract terms, where appropriate, specifically describe the services to be performed, that the payment terms are appropriate, that the described contractual work is performed, and that compensation is commensurate with the services rendered;

    v.   where appropriate, ensuring the company's audit rights to analyse the books and records of business partners and exercising those rights as appropriate;

    vi.   providing for adequate mechanisms to address incidents of foreign bribery by business partners, including for example contractual termination rights.

7. a system of financial and accounting procedures, including a system of internal controls, reasonably designed to ensure the maintenance of fair and accurate books, records, and accounts, to ensure that they cannot be used for the purpose of foreign bribery or hiding such bribery;

8. the use of internal control systems to identify patterns indicative of foreign bribery, including as appropriate by applying innovative technologies;

9. measures designed to ensure effective periodic communication and documented training for all levels of the company, on the company's ethics and compliance programme or measures regarding foreign bribery, as well as, where appropriate, for business partners;

10. appropriate measures to encourage and provide positive support and incentives for the observance of ethics and compliance programmes or measures against foreign bribery at all levels of the company including by integrating ethics and compliance in human resources processes, with a view to implementing a culture of compliance;

11. measures to address cases of suspected foreign bribery, which may include:

    i.   processes for identifying, investigating, and reporting the misconduct and genuinely and proactively engaging with law enforcement authorities;

    ii.   remediation, including, inter alia, analysing the root causes of the misconduct and addressing identified weaknesses in the company's compliance programme or measures;

    iii.   appropriate and consistent disciplinary measures and procedures to address, among other things, violations, at all levels of the company, of laws against foreign bribery, and the company's ethics and compliance programme or measures regarding foreign bribery; and

    iv.   appropriate communication to ensure awareness of these measures and consistent application of disciplinary procedures across the company.

12. effective measures for providing guidance and advice to directors, officers, employees, and, where appropriate, business partners, on complying with the company's ethics and compliance programme or measures, including when they need urgent advice on difficult situations in foreign jurisdictions, as well as measures to ensure there is no retaliation against any person within the company who is instructed or pressured, including from hierarchical superiors, to engage in foreign bribery and chooses not to do so;

13. a strong and effective protected reporting framework, including:

    i.   internal, confidential, and where appropriate, anonymous, reporting by, and protection against any form of retaliation for, directors, officers, employees, and, where appropriate, business partners, not willing to violate professional standards or ethics under instructions or pressure from hierarchical superiors, as well as for reporting persons willing to report breaches of the law or professional standards or ethics occurring within the company on reasonable grounds; and

    ii.   clearly defined procedures and visible, accessible, and diversified channels for all reporting persons to report breaches of the law or professional standards or ethics occurring within the company.

14. periodic reviews and testing of the internal controls, ethics and compliance programmes or measures, including training, designed to evaluate and improve their effectiveness in preventing and detecting foreign bribery, both on a regular basis and upon specific developments, taking into account the company's evolving risk profile, such as:

    i.   changes in the company's activity, structure, and operating model,

    ii.   results of monitoring and auditing,

    iii.   relevant developments in the field,

    iv.   evolving international and industry standards, and

    v.   lessons learned from a company's possible misconduct and that of other companies facing similar risks based on relevant documentation and data.

15. in cases of mergers and acquisitions, comprehensive risk-based due diligence of acquisition targets; prompt incorporation of the acquired business into its internal controls and ethics and compliance programme; and training of new employees and post-acquisition audits;

16. external communication of the company's commitment to effective internal controls and ethics and compliance programmes.

B. Actions by Business Organisations and Professional Associations

Business organisations and professional associations may play an essential role in assisting companies, in particular SMEs, in the development of effective internal control, ethics, and compliance programmes or measures for the purpose of preventing and detecting foreign bribery. Such support may include, inter alia:

1. dissemination of information on foreign bribery issues, including regarding relevant developments in international and regional forums, and access to relevant databases;

2. making training, prevention, due diligence, and other compliance tools available;

3. general advice on carrying out due diligence; and

4. general advice and support on resisting extortion and solicitation, including, where appropriate, by promoting collective action.

Professional associations that exercise regulatory powers over certain professions may also play a significant role in adopting and implementing robust ethics standards for their members, including by setting out frameworks on actions to be taken by their members to prevent bribery or when confronted with suspected acts of foreign bribery and related offences committed by clients or employers.

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Notes

[1] According to the OECD, "Government incentives remain[ed] an under-exploited tool for encouraging anti-corruption compliance, especially among SMEs." (OECD, 2022[4])

[2] For instance, the number of training sessions, the number of reports received through an internal hotline, the number of anticorruption newsletter, the number of audits. See examples in Hui Chen and Eugene Soltes (March-April 2018), "Why Compliance Programs Fail: And How to Fix Them", Harvard Business Review, https://hbr.org/2018/03/why-compliance-programs-fail; and in Transparency International (2021) ; Jason Cropper for Mitratech (2018), Interview with industry expert Hui Chen on Ethics and Compliance, accessible on https://www.jdsupra.com/legalnews/industry-expert-hui-chen-on-ethics-14582/

[3] For example, in France companies meeting certain thresholds are subject to an obligation to conduct a risk assessment (see Art. 17 of the Sapin II Law). They may face criminal sanctions for non-compliance. In Portugal, the General Regime for the Prevention of Corruption (RGPC) establishes obligations to public and private sector entities (including SOEs) with headquarters in Portugal and 50 or more employees to adopt mechanisms and measures to prevent corruption, including foreign bribery. It also provides for administrative sanctions against the entities that fail to implement these obligations or do not do it adequately.

[4] On this subject, please also find Klaus Moosmayer (2024), Ethics and integrated assurance: the challenge of building 'trust', Risk & Compliance, available at: https://riskandcompliancemagazine.com/ethics-and-integrated-assurance-the-challenge-of-building-trust-apr24-open

[5] According to OECD research, "Outcome indicators are used to monitor the effectiveness of policies in achieving their objectives. They help to understand whether policies are well-designed in view of their objectives". (Schumann, 2016[22])

[6] According to research, self-reporting refers to situation where "employees who have observed dishonest behaviour, for example, may be reluctant to "out" their colleagues and may choose not to answer related survey questions, which will skew the results toward employees who have not observed wrongdoing". Self-selection refers to situation where "people in senior positions and those who actually do engage in misconduct may be less inclined to participate." See Hui Chen and Eugene Soltes (March-April 2018), Why Compliance Programs Fail—and How to Fix Them, Harvard Business Review Magazine, available at: https://hbr.org/2018/03/why-compliance-programs-fail

[7] Regarding public sector actors, see in particular Ugale and Hall (2024[34])

[8] For more information on tools and metrics designed to help AI actors develop and use trustworthy AI systems and applications, the OECD developed a Catalogue of Tools & Metrics for Trustworthy AI, available at: https://oecd.ai/en/catalogue/faq

[9] See Emett et al. (2023[35]), for a study on how multinational companies may use AI models such as ChatGPT to improve automation of internal auditing.

[10] OECD Anti-Bribery Recommendation, Section XII (iv) recommends that States consider fostering, facilitating, engaging, or participating in anti-bribery collective action initiatives with private and public sector representatives, as well as civil society organisations. Specifically, Raising awareness of foreign bribery among the private sector (Section IV. ii), Addressing the Demand Side (Section XII.iv), Actions by Business Organisations and Professional Associations (Good Practice Guidance on Internal Controls, Ethics and Compliance (Annex II). B.4)).