

Governments' assessments of corporate anti-corruption compliance



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Foreword

Governments expect companies to not only adopt anti-corruption compliance programmes, but to ensure their effectiveness in mitigating corruption risks and promoting a culture of integrity. Assessing corporate anti-corruption compliance programmes enables governments to verify that these are robust, up to date and appropriately implemented, and ensure that incentives are awarded to companies demonstrating tangible results. International standards have long underscored the importance of assessing the effectiveness of corporate anti-corruption compliance programmes. The *OECD Recommendation for Further Combating Bribery of Foreign Public Officials in International Business Transactions* (OECD, 2021^[1]) encourages public authorities to provide adequate guidance and training to their officials to ensure that companies benefitting from incentives have genuine, effective measures in place. The Good Practice Guidance on Internal Controls, Ethics, and Compliance, annexed to the Recommendation, counsels companies on how to establish effective measures for preventing and detecting foreign bribery, and public authorities should consider their assessments in light of this guidance. While governments increasingly recognise the benefits of evaluating compliance programmes, few have developed comprehensive assessment methodologies.

This paper aims to support governments by mapping out existing guidance from public authorities on anti-corruption compliance criteria and assessment methodologies, as well as challenges faced by those authorities to build capacity, resources and access to expertise. It highlights areas where governments can learn from private sector practices and offers a set of recommendations from companies to governments on how public authorities can better communicate their expectations about corporate anti-corruption compliance programmes, assessment criteria, methodologies, and tools.

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, the second of which complements this paper by taking stock of measures undertaken by companies to assess and enhance the effectiveness of their anti-corruption compliance programmes and is entitled *Companies' Assessments of Anti-Corruption Compliance* (OECD, 2025^[2]). The project was developed with the support of the US State Department and within the framework of the Galvanizing the Private Sector initiative (OECD, n.d.^[3]).

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Table of contents

Foreword	3
Acknowledgements	4
Executive summary	7
1 Guiding companies on anti-corruption compliance criteria	9
Recognising the need for evidence of anti-corruption compliance effectiveness	9
Communicating expectations for effective anti-corruption compliance programmes	11
Implementing assessment methodologies depending on the objective(s)	29
2 Building capacities and expertise	32
Strengthening government resources and expertise	32
Leveraging digital tools, data analytics and artificial intelligence for assessments	33
3 Educating, providing feedback and learning from other stakeholders	36
Promoting transparency about the rationale of official public authorities' decisions	36
Providing feedback and building on lessons learned	37
Building on peer learning and collaboration, especially with the private sector	38
4 What more can governments do: Recommendations from companies	42
Annex A. The Good Practice Guidance on Internal Controls, Ethics, and Compliance	46
References	50
Notes	54

TABLES

Table 1. Risk assessment	12
Table 2. Tone from the top	14
Table 3. Corporate policy prohibiting corruption	15
Table 4. Anti-corruption compliance function and oversight	16
Table 5. Measures designed to prevent and detect corruption	18
Table 6. Anti-corruption compliance measures applicable to third parties	19
Table 7. System of financial and accounting procedures, including internal controls	20
Table 8. Periodic communication and documented training	22
Table 9. Incentives for the observance of ethics and compliance programmes	23

Table 10. Measures to address cases of suspected corruption	24
Table 11. A strong and effective protected reporting framework	25
Table 12. Comprehensive risk-based due diligence in cases of mergers and acquisitions	26
Table 13. External communication of the company's commitment	27
Table 14. Periodic reviews, testing and evaluation	28

BOXES

Box 1. Overview of business integrity standards from the 2021 OECD Anti-Bribery Recommendation	10
Box 2. The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct and related instruments	11
Box 3. Transparency in the context of trial and non-trial resolutions	36
Box 4. MDBs' assessment of corporate anti-corruption compliance efforts based on the MDB General Principles for Business Integrity Programmes	39
Box 5. Examples of initiatives and tools developed by MDBs to support corporate anti-corruption compliance assessment efforts	40

Executive summary

Assessing the effectiveness of corporate anti-corruption compliance efforts is essential for governments to better incentivise compliance programmes and ensure that incentives are granted based on merit. Yet to date, few governments have developed comprehensive guidance on either anti-corruption compliance criteria, or methodologies for assessing these programmes. While there is no single international standard for corporate compliance, an effective programme includes several core components. It is established with the support of senior management and based on a risk assessment, and as a matter of corporate policy it prohibits foreign bribery and corruption. Compliance programmes should include measures to prevent and detect corruption, policies to address specific risks, and procedures for investigating, reporting and remediating incidents of corruption. Appropriate oversight of compliance programmes should be provided for, as should a robust system of financial accounting and internal controls. Effective programmes offer incentives for complying with anti-corruption provisions, whistleblower protection, as well as periodic reviews and testing of compliance systems.

Governments often lack private sector compliance experience, which presents challenges for assessing compliance programmes. To build capacity for conducting assessments, governments may recruit experts to create or strengthen specialised teams or may consider engaging independent experts. Digital technologies can also enhance the quality and efficiency of governments' assessment efforts. Data analytics enable public authorities to process the large swathes of data submitted by companies under assessment and artificial intelligence systems employing machine learning algorithms can identify patterns and correlations, offering predictive insights of corruption risks.

As public authorities build capacity and resources to engage in more robust assessments of anti-corruption compliance programmes, it is paramount that they engage with and learn from the private sector. This can improve governments' assessment methodologies and help determine whether criteria are realistic and feasible. Transparent public-private engagement also helps promote trust and raise awareness within the private sector about governments' expectations and can establish a positive feedback loop whereby public authorities provide case-specific insights on the implementation of compliance programmes while companies share challenges and lessons learnt, fostering progress and mutual understanding.

Recommendations

This paper provides a series of recommendations based on consultations with companies to enhance governments' capacities to promote and incentivise anti-corruption compliance, including to:

- Improve the alignment, standardisation and consistency of rules and guidance on corporate anti-corruption compliance and related assessment criteria, methodologies, and tools.
- Collaborate more closely with other jurisdictions for closer alignment in the practical implementation of anti-corruption laws.
- Implement and enforce existing legislation consistently.
- Continue offering incentives for the implementation of effective compliance programmes.

- Engage in dialogue and partnerships with companies to foster trust between the public and private sectors, and to enable co-development of innovative approaches and technical guidance on how to assess compliance programmes.
- Provide guidance to and raise awareness within the private sector on how to develop, implement and assess anti-corruption compliance programmes, as well as on governments' expectations with respect to incentives.
- Consider the broad range of assessment tools used by the private sector and support innovative approaches in companies' assessment methodologies.
- Collaborate with companies to consider how best to leverage data analytics and artificial intelligence in assessing the effectiveness of corporate anti-corruption compliance programmes.
- Make use of both public and private sector data on anti-corruption activities to acquire insights and drive learning based on patterns and practical experience.
- Consider compliance effectiveness through the broader lens of monitoring and evaluation, and impact measurement.
- Provide tailored support to small and medium-sized enterprises in assessing their compliance programmes.
- Contribute to educating societies at large by investing in ethics and anti-corruption curricula and in the development of the skill sets required for multi-disciplinary compliance functions.

1 Guiding companies on anti-corruption compliance criteria

Recognising the need for evidence of anti-corruption compliance effectiveness

Governments recognise that it is not sufficient for companies to merely adopt anti-corruption compliance programmes: indeed, there is a need for evidence that these programmes are concretely implemented, updated overtime and robust. Public authorities are therefore increasingly taking steps to assess the effectiveness of these programmes – either by evaluating them directly, analysing the assessments conducted by companies or both. These assessments, when conducted periodically and systematically, can provide relevant feedback to improve compliance programmes over time. For companies experiencing compliance failures, these assessments can highlight necessary modifications and adjustments for effective remediation. Ultimately this is about ensuring that companies have effective programmes that help mitigate corruption risks and promote a culture of integrity.

International standards and guidelines have long underscored the need to assess the effectiveness of corporate anti-corruption compliance programmes. The Recommendation of the OECD Council for Further Combating Bribery of Foreign Public Officials in International Business Transactions (referred to as the OECD Anti-Bribery Recommendation), revised and expanded in 2021, recognises the various ways in which governments can promote business integrity and compliance by using incentives in a law enforcement context or in connection with decisions to grant public advantages, including public procurement, export credits, and official development assistance (ODA) (OECD, 2021^[1]). The Section XXIII(D) of the OECD Anti-Bribery Recommendation also encourages authorities deciding whether to grant the incentives to provide sufficient guidance and training to officials to ensure that the companies benefitting from incentives have genuine and effective internal controls, ethics and compliance programmes or measures in place (OECD, 2021^[1]). Moreover, the 2016 Recommendation of the OECD Council for Development of Co-operation Actors on Managing the Risk of Corruption specifically encourages development agencies and their implementing partners to carry out due diligence prior to the granting of ODA contracts, including consideration of companies' internal controls, ethics and compliance programmes and measures (OECD, 2016^[4]). The 2022 OECD Recommendation on the Role of Government in Promoting Responsible Business Conduct brings together a coherent set of policy recommendations and principles to support governments in enabling and promoting responsible business conduct (RBC) across the areas covered by the Guidelines for Multinational Enterprises on Responsible Business Conduct (MNE Guidelines), including bribery and corruption. The MNE Guidelines are recommendations by governments for businesses to align their activities with sustainable development and conduct due diligence to avoid adverse impacts on people, planet and society (see Box 2 for further information) (OECD, 2023^[5]).

The OECD Anti-Bribery Recommendation further encourages companies to develop internal controls, ethics, and compliance programmes, taking into account the publication intitled Good Practice Guidance on Internal Controls, Ethics, and Compliance (referred to as the OECD Good Practice Guidance, found in

Annex II of the OECD Anti-Bribery Recommendation and provided in Annex A). UNODC's Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide similarly emphasises that “the implementation of an anti-corruption programme should be regarded as a continuous learning and improvement process”, with periodic reviews and evaluations (UNODC, 2013^[6]). According to this guidance, companies' evaluation of their anti-corruption programme's performance should focus on its efficiency, sustainability, and effectiveness. In that context, “effectiveness” would refer “to the extent to which the anti-corruption policies and procedures have contributed to the programmes specific objectives”.¹

Box 1. Overview of business integrity standards from the 2021 OECD Anti-Bribery Recommendation

The Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (OECD Anti-Bribery Convention) is complemented by a set of related instruments containing measures that its Parties must implement to reinforce their efforts to prevent, detect and investigate foreign bribery. The 2021 Recommendation of the Council for Further Combating Bribery of Foreign Public Officials in International Business Transactions (2021 OECD Anti-Bribery Recommendation) reflects the OECD Working Group on Bribery's recommendations made through its country monitoring and ensures that it continues to respond to new threats of foreign bribery and challenges in countering it.

The 2021 OECD Anti-Bribery Recommendation contains provisions in relation to business integrity:

- Collective action
- Addressing the demand side
- Sanctions and confiscation
- Non-trial resolutions
- Reporting foreign bribery
- Protection of reporting persons
- Accounting requirements, external audit, and internal controls, ethics and compliance
- Incentives for corporate anti-corruption compliance
- Public advantages, including public procurement

The Good Practice Guidance on Internal Controls, Ethics, and Compliance (Annex II to the 2021 OECD Anti-Bribery Recommendation and provided below under Annex A) emphasises that businesses' compliance efforts should be tailored to the actual risks and be accessible to employees. It is addressed to companies, including State-Owned Enterprises (SOEs).

Sources: OECD (2021^[1]), Recommendation of the Council for Further Combating Bribery of Foreign Public Officials in International Business Transactions, <https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0378> ; OECD/UN (2024^[7]), A Resource Guide on State Measures for Strengthening Business Integrity, <https://doi.org/10.1787/c76d7513-en>.

Box 2. The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct and related instruments

The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (the MNE Guidelines) are recommendations by governments for businesses to align their activities with sustainable development and conduct due diligence to avoid adverse impacts on people, planet and society. They cover the full range of sustainability impacts that enterprises may have, including on disclosure of information, respect for human rights, employment and industrial relations, protection of the environment and climate, respect for the interests of consumers, the fight against corruption, taxation, competition or science, technology and innovation.

The MNE Guidelines are operationalised through risk-based due diligence, a six-step framework that provides companies with a process to embedding RBC practices within the core of company operations, identifying, preventing and mitigating adverse impacts, engaging in monitoring and tracking progress, communicating results, and providing for or co-operating in remediation when appropriate.

The MNE Guidelines serve as a reference point for a variety of regulatory developments. The due diligence-related expectations in the MNE Guidelines have been reflected in regulations pertaining to supply chain due diligence (e.g., French Duty of Vigilance Law, German Supply Chain Act, Norway Transparency Act), trade-based obligations (e.g., UK Environment Act, EU Deforestation Regulation, US Uyghur Forced Labour Prevention Act) as well as sustainable finance and corporate disclosure laws (e.g., EU Taxonomy Regulation, EU Corporate Sustainability Reporting Directive).

Sources: OECD (2023^[5]), Guidelines for Multinational Enterprises on Responsible Business Conduct, https://www.oecd.org/en/publications/oecd-guidelines-for-multinational-enterprises-on-responsible-business-conduct_81f92357-en.html; OECD, (2024^[8]), Unpacking Supply Chain Due Diligence for Integrity <https://www.oecd.org/content/dam/oecd/en/networks/galvanizing-the-private-sector/Unpacking-Supply-Chain-Due-Diligence-for-Integrity.pdf>.

Communicating expectations for effective anti-corruption compliance programmes

Communicating clear, consistent and foreseeable expectations, indicators, and methods regarding corporate anti-corruption compliance programmes is key for businesses to establish effective anti-corruption compliance programmes (OECD/UN, 2024^[7]). This need extends to methodologies and tools to assess anti-corruption programmes on a regular and systematic basis.

Only a few governments have developed detailed guidance on anti-corruption compliance. This section outlines key elements that selected countries (Brazil, France, United Kingdom and United States) expect, building on the OECD Good Practice Guidance and the Presentation of various regulatory frameworks for promoting business integrity across the world, developed by the French Anti-Corruption Agency (OECD, 2021^[1]; AFA, 2023^[9]). The OECD Good Practice Guidance sets out fundamental elements that should be included in companies' anti-corruption compliance programmes to effectively prevent and detect foreign bribery, and by extension to corruption in general.

The four selected countries present some strong common ground as to the main components of corporate anti-corruption compliance programmes. The main differences relate to whether governments set forth specific compliance frameworks versus the degree of discretion given to companies when developing their own anti-corruption compliance programmes, and whether or not the establishment of such a programme is made mandatory by national laws.

A programme developed on the basis of a risk assessment

The OECD Good Practice Guidance recommends that an effective anti-corruption compliance programme 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, regulatory environment, potential clients and business partners, transactions with foreign governments or foreign actors, and use of third parties).

The importance of a risk-based approach to assess exposure to corruption and foreign bribery is reflected in the framework of the four selected countries, especially considering factors like geography, industry, and third-party relationships. Two novelties are the references to the risks associated with the use of new technologies, such as artificial intelligence (AI) in the United States Evaluation of Corporate Compliance Programs (ECCP Guidance), as well as to the risks associated with environmental preservation and protection of human rights, as highlighted by the Brazilian guidelines for private companies on integrity programmes of the Office of the Comptroller General of the Union (CGU).

Table 1. Risk assessment

Brazil	France	United Kingdom	United States
<p>Decree No. 11 129/2022</p> <p>Requires a periodic analysis of risks as part of the evaluation parameters of integrity programmes.</p> <p>CGU Guidelines for private companies on integrity programmes (CGU Guidelines)</p> <p>The CGU defines integrity risks as any vulnerabilities of an individual, an institution or a work process that increase the likelihood of behaviours that may have negative effects on the development of a culture of integrity.</p> <p>Considers that the company should use the risk assessment methodology that is most convenient for it. Yet, companies should periodically identify their integrity risks, including risks related to environmental preservation, classify them according to probability and impact, prioritise them and define mitigating measures, designating those responsible and deadlines for their implementation.</p> <p>Emphasises scenarios observed in past cases and the importance for companies to assess the risks of similar events occurring in the exercise of their activity.</p> <p>Practical Manual for Evaluating Integrity Programs in the</p>	<p>Sapin II Act</p> <p>Requires companies above a certain threshold* to develop a risk mapping in the form of a regularly updated documentation designed to identify, analyse, and prioritise the risks exposure of the company to external solicitations for the purposes of corruption, based in particular on the business sectors and geographical areas in which the company operates.</p> <p>French Anti-Corruption Agency (AFA) Guidelines of January 2021</p> <p>The AFA has developed a methodology applicable to both private law entities and public bodies and administrations aimed to design an effective anti-corruption compliance programme. This methodology is composed of three pillars: risk assessment is the second one, while risk management measures and procedures constitute the third pillar. These guidelines are not legally binding on the target organisations.</p> <p>The Guidelines recommend following a six-step methodology to develop a risk map: (i) assignment of roles and responsibilities, (ii) identification of risks inherent to the entity's activities, (iii) assessment of gross risks (before any management measure is taken), (iv) assessment of net or residual risks (after existing management</p>	<p>UKBA Guidance</p> <p>Emphasises on the importance of prevention measures for the identified risks. While recognising that risk assessment procedures should be proportionate to an organisation's size, structure and its activities, it sets out basic characteristics of a risk assessment programme. These include oversight by top management, appropriate resourcing, identification of internal and external sources of information, due diligence enquiries and documentation.</p> <p>Advises to categorise external risks into five broad groups (country, sectoral, transaction, business opportunity and business partnership).</p>	<p>FCPA Resource Guide</p> <p>Highlights that risk assessment is another factor the Department of Justice (DOJ) and the Securities and Exchange Commission (SEC) evaluate when assessing a company's compliance programme.</p> <p>Highlights that DOJ and SEC will give meaningful credit to a company that implements in good faith a comprehensive, risk-based compliance programme, even if that programme does not prevent an infraction in a low-risk area because greater attention and resources had been devoted to a higher risk area.</p> <p>Recommends considering risk factors such as industry sector, country or location, transaction size or type, and the method and size of payments to third parties.</p> <p>ECCP Guidance (Part I section A). Questions relates to the risk management process, risk-tailored resource allocation, updates and revisions, lessons learned, and management of emerging risks to ensure compliance with applicable laws, including risks related to new technologies, such as AI.</p>

Brazil	France	United Kingdom	United States
<p>Administrative Accountability Procedure of Legal Entities (item 7)</p> <p>Questions relate to the inclusion of corruption and fraud in risk assessment, the date of the last risk analysis, the planning of periodic risk assessment.</p> <p>Pro Ethics 2022-2023 Guidance document to complete the compliance form (Area III)</p> <p>Questions relate to the consideration of corruption and fraud in the risk analysis, the date of the risk analysis, the classification of risks based on probability and impact, the risks related to corporate activities, the mitigating measures, the persons responsible for handling the identified risks, the planning of periodic risk assessment.</p>	<p>measures have been applied), (v) ranking of net or residual risks and preparation of the action plan with appointed persons to implement it, (vi) formalisation and, update of the corruption risk map (and archiving of the previous version).</p> <p>As part of the identification of their specific risks, companies should examine their processes and specific risk scenarios, with consideration to their business environment (e.g. countries and nature of operations, sectors, third parties, transactions length and type, incidents). The elaboration of the risk map should be an inclusive exercise, based on an overall approach, that gathers inputs from all hierarchical levels and sectors/units of the company. When controlling, the AFA takes those aspects into consideration.</p> <p>AFA's Questionnaire (F.1 - F.13)</p> <p>Filled by the company at the launch of a control, this questionnaire gives the AFA a global picture of the state of the anticorruption compliance programme. This questionnaire is also available online to allow any company to use it as a tool, independently of a control. Several questions relate to the existence and scope of the corruption risk mapping, roles, and responsibilities for creating and revising the risk map, risk identification, risk calculation and rating methods, prioritisation and ranking of risks, communication of results, updating and maintaining of the risk map, retention of documentation, and subsequent action plans.</p>		

Note: *In France, French companies or groups with 500 or more employees and with turnover in excess of EUR 100 million are required by art. 17 of the law on transparency, fight against corruption and modernisation of the economic life (known as the "Sapin II Act") to implement eight corruption prevention and detection measures that, combined all together, form an anti-corruption compliance programme. This obligation also covers state-owned industrial and commercial establishments. Art. 3(3) gives the AFA jurisdiction to audit the implementation of obligations established in art.17 by subject entities, as well as "the quality and effectiveness of the procedures implemented by" central and local government administrations, their public establishments and semi-public companies, and recognised public-interest non-profits to prevent and detect corruption.

Sources: AFA (2023^[9]), [Presentation of various regulatory frameworks for promoting business integrity across the world](#), AFA (2021^[10]) [The French Anti-Corruption Agency Guidelines](#), AFA (2021^[11]) [Questionnaire and Items to be provided](#) (AFA's Questionnaire), UK Ministry of Justice (2012^[12]) [Bribery Act 2010 Guidance](#) (UKBA Guidance), DOJ (2020^[13]) [A Resource Guide to the U.S. Foreign Corrupt Practices Act. Second Edition](#) (FCPA Resource Guide), DOJ (Revised in September 2024^[14]) [Evaluation of Corporate Compliance Programs](#) (ECCP Guidance), CGU (2024^[15]) [Guidelines for private companies on integrity programmes](#) (CGU Guidelines); CGU (2018^[16]) [Practical Manual for Evaluating Integrity Programs in the Administrative Accountability Procedure of Legal Entities](#) (CGU Practical Manual), CGU (2022^[17]) [Pro Ethics 2022-2023 Guidance document to complete the compliance form](#) (Pro Ethics 2022-2023 Guidance document).

Tone from the top: Leadership's role in implementing anti-corruption compliance programmes

According to the OECD Good Practice Guidance, effective anti-corruption programmes require strong, explicit, and visible support and commitment from leadership. Senior management should play an active role in embedding a culture of compliance throughout the organisation, signalling a zero-tolerance approach to corruption.

Across all four selected countries, top-level commitment and involvement in anti-corruption efforts are considered essential for the effectiveness of compliance programmes. The US standards also focus on the role of middle management in implementing a culture of compliance and encouraging employees to abide by anti-corruption compliance standards.

Table 2. Tone from the top

Brazil	France	United Kingdom	United States
<p>Decree No. 11 129/2022</p> <p>Includes the commitment from the legal entity's top management evidenced by visible and unequivocal support for the programme, as well as the allocation of adequate resources as part of the 15 evaluation parameters of integrity programmes.</p> <p>CGU Guidelines</p> <p>Recommend that the commitment of senior management be reflected in the selection process for senior management positions, in their evaluation and remuneration, in their qualification, in their communications, in resources allocated for the implementation of the integrity programme, in the appropriate application of sanctions to those violating company's values.</p> <p>CGU Practical Manual (Item 2)</p> <p>Questions cover the existence of integrity criteria for the selection of candidates for senior management positions, the approval of integrity policies by the highest decision-making bodies, the participation of senior management in the supervision of the programme, its participation in training in practice, whether member of senior management involved in wrongdoing under investigation remained in senior management position, the existence and content of expression of support.</p>	<p>Sapin II Act</p> <p>Provides for the liability of senior management (chairs, general managers or managers depending on the companies' status) to the AFA Sanctions Commission in case of failure to ensure the quality and effectiveness of the anti-corruption compliance measures that must be implemented by obliged companies*.</p> <p>AFA's Guidelines</p> <p>Consider senior management commitment to be the first pillar of an effective anti-corruption compliance programme.</p> <p>Provide a definition of, and provisions on the role of the senior management (exemplary behaviour, personal communication promoting anti-corruption policy, provision of sufficient resources for the deployment of the programme and its update overtime, supervision of its implementation and of application of disciplinary sanctions against violations to the code of conduct).</p> <p>Highlight the fact that the visible and lasting commitment of senior management is key to ensure the commitment of all the departments/units of the company.</p> <p>Indicate that the operational and daily actions related to the compliance programme may be assigned to a compliance officer or team, who should work in close cooperation with relevant all employees/units.</p>	<p>UKBA Guidance</p> <p>Encourages the involvement of top-level management in the determination of bribery prevention procedures, and in any key decision making relating to bribery risk where that is appropriate for the organisation's management structure.</p> <p>Highlights that top-level management commitment is likely to include (i) periodic internal and external communication of the commitment to zero tolerance to bribery (advice is given on the content of formal statements); (ii) an appropriate degree of involvement in developing bribery prevention procedures (advice is given on possible forms of engagement).</p>	<p>FCPA Resource Guide</p> <p>Clarifies who constitutes senior management.</p> <p>As part of their investigations, the DOJ and SEC check whether senior management has adopted and implemented anti-corruption policies and programmes, whether these have been shared across the organisation, whether senior management adheres to them and sets a proper "tone at the top" and "culture of compliance".</p> <p>ECCP Guidance (Part II section A)</p> <p>Highlights that the effectiveness of a compliance programme requires a high-level commitment by company leadership to implement a culture of compliance from the middle and the top.</p> <p>Highlights that prosecutors should examine the extent to which senior management have articulated the company's ethical standards, conveyed, and disseminated them in clear and unambiguous terms, and demonstrated rigorous adherence by example. Prosecutors should also examine how middle management, in turn, have reinforced those standards and encouraged employees to abide by them.</p> <p>Questions relate to the conduct at the top, shared commitment and senior leaders and middle-management stakeholders, and</p>

Brazil	France	United Kingdom	United States
Pro Ethics 2022-2023 Guidance document (Area I) Questions relates to the existence and application of integrity criteria for the selection of senior management candidates, the approval of integrity policies by highest decision-making bodies, the participation of senior management in the supervision of the programme, the existence and content of expressions of support, the assessment of periodic reports based on quantitative and qualitative data, the existence of collegial bodies, the allocation of adequate resources.	AFA's Questionnaire (C.1 - C.18) Questions relate to the personal and visible commitment of senior management, the involvement of non-executive bodies, the collaborative role of other departments, controls and independence of monitoring services, the deployment across all organisational levels, the integration of anti-corruption in human resources practices, leadership's oversight of anti-corruption effectiveness, communication to employees, third parties and to the public, partnerships with anti-corruption non-governmental organisations, performance metrics.		oversight by the board of directors.

Sources: see Table 1 sources.

Corporate policy prohibiting corruption

The OECD Good Practice Guidance stresses the need for a clearly articulated corporate policy against foreign bribery, accessible at all organisational levels. This policy should set clear expectations for employee conduct and establish compliance as a core organisational value.

A clearly articulated policy prohibiting corruption more generally, accessible to all employees, is considered by selected countries as a core component of anti-corruption compliance programmes.

Table 3. Corporate policy prohibiting corruption

Brazil	France	United Kingdom	United States
Decree No. 11 129/2022 Includes the implementation of standards of conduct, code of ethics, integrity policies and procedures, applicable to all employees and administrators, regardless of their position or function as part of the 15 evaluation parameters of integrity programmes. CGU Guidelines It is through a Code of Ethics that the company establishes the principles and values that should guide its activities and the behaviour of all its members. Recommend that the Code of Ethics presents relevant points including among others the express, unequivocal company's zero tolerance for corruption and fraud, encouraging the use of reporting channels, providing for	Sapin II Act Requires companies above a certain threshold* to implement an anti-corruption code of conduct, integrated into the company's internal regulations, defining the behaviours to be proscribed as being likely to characterise acts of corruption and influence peddling. AFA's Guidelines Highlight that the code of conduct is an expression of senior management's decision to commit the company to bribery prevention and detection. Recommend that the code of conduct be straightforward and unequivocal, applicable to and binding on all of the company's staff, adapted as needed to specific local legal requirements, drafted by the compliance officers and qualified company's staff but	UKBA Guidance Emphasises that policies are a necessary measure in the prevention of bribery, but they will not achieve this objective unless they are properly implemented. It highlights common elements of policies including the organisation's commitment to preventing bribery, its general approach to mitigating bribery, and an overview of its approach to implementing bribery prevention policies.	FCPA Resource Guide Highlights that the most effective codes are clear, concise, and accessible to all employees. Encourages companies to make the code "available in the local language so that employees in foreign subsidiaries can access and understand it" and to periodically review and update the code. ECCP Guidance (Part I section B) Highlights that any well-designed compliance programme utilises policies and procedures to give both content and effect to ethical norms and to mitigate risks identified by the company as part of its risk assessment process. As a threshold matter, prosecutors should examine whether the company has a code of conduct that sets forth, among other things,

Brazil	France	United Kingdom	United States
<p>the possibility to apply sanctions and its accessibility.</p> <p>Highlight the importance that the Code reflects the company's actual or foreseen culture.</p> <p>CGU Practical Manual (Item 4) and Pro Ethics 2022-2023 Guidance document (Area IV)</p> <p>Questions relates to the existence of a Code of Ethics or equivalent, available in Portuguese, the formal approval of the code by senior management, its alignment with Brazilian legislation (the Practical Manual also asks about its alignment with the company's specificities), the mention of those responsible to resolve doubts about its application, the mention of the reporting channels and the corresponding protections, the mention of the disciplinary mechanism, its accessibility (Pro Ethics Guidance document asks about the available translations, the Practical Manual about its readability and access to paper copies). The Practical Manual asks about the existence of training on its content. The Pro Ethics Guidance document asks about the requirement for employees to declare their awareness and observance of the document.</p>	<p>endorsed by senior management, articulated with operational procedures and rules, based on the risk map, mentioning the reporting and disciplinary systems, backed up by relevant illustrations, naming the function qualified to answer questions from staff members, updated periodically.</p> <p>Recommends that third parties receive the code of conduct (in an adapted version if deemed necessary) and be bound to comply with it by a contractual clause.</p> <p>AFA's Questionnaire (D.1 - D.13)</p> <p>Questions relate to the adoption, communication, accessibility, update, and integration of the code of conduct with other internal policies. They also address specific ethical concerns like gifts, conflicts of interest, expenses, and politically exposed persons (PEPs).</p>		<p>the company's commitment to full compliance with relevant laws that is accessible and applicable to all company employees.</p> <p>Questions cover the process for designing and implementing policies and procedures, their comprehensiveness, their accessibility, the responsibility for operational integration, existence of guidance and training to those with approval authority or certification responsibilities.</p>

Sources: see Table 1 sources.

The anti-corruption function: Oversight of the anti-corruption compliance programme

According to the Good Practice Guidance, oversight of corporate compliance programmes should be assigned to one or more senior officers with an adequate level of autonomy, resources, and access to relevant sources of data, experience, qualification, and authority. This individual or function ensures accountability and enables timely reporting of concerns directly to senior management or independent bodies.

Selected countries endorse a dedicated compliance function with independence, authority and resources.

Table 4. Anti-corruption compliance function and oversight

Brazil	France	United Kingdom	United States
<p>Decree No. 11 129/2022</p> <p>The evaluation parameters of integrity programmes include the independence, structure, and authority of the internal body responsible for the application of</p>	<p>AFA's Guidelines</p> <p>Stress the importance of the human and financial resources devoted to the governance of the corporate compliance function. Senior management may delegate</p>	<p>UKBA Guidance</p> <p>Recommends that senior management engagement is likely to include the selection and training of senior managers to lead anti-bribery work where</p>	<p>FCPA Resource Guide</p> <p>Highlights that, in appraising a compliance programme, DOJ and SEC also consider whether a company has assigned responsibility for the oversight and</p>

Brazil	France	United Kingdom	United States
<p>the integrity programme and the supervision of its compliance.</p> <p>CGU Guidelines</p> <p>Highlight that it is important that there is a body responsible for leading and coordinating the process of implementing, applying, and monitoring the integrity programme. This body should be structured according to factors such as the size of the company and its activities.</p> <p>Describe the responsibilities of this body and emphasises that its duties must be performed with autonomy and authority. This is possible through the formalisation of its duties and reporting instances; the allocation of sufficient resources; multidisciplinary knowledge; cross-departments collaboration; a direct reporting line to highest hierarchical level in the company. This body should be supervised by senior management and monitor indicators and targets. It is not recommended to fully outsource the internal department in charge of the integrity programme.</p> <p>CGU Practical Manual(Item 3) and Pro Ethics 2022-2023 Guidance document (Area II)</p> <p>Questions relate to the existence of an internal body responsible for the integrity programme, the formalisation of its role, its independence and autonomy, its direct access to highest levels of senior management and its use of his prerogative, the existence of dedicated staff and exclusive resources, the existence of documentation on its functioning, The Pro Ethics 2022-2023 Guidance document also includes a question on whether the responsible person acts directly or as supervisory body in investigating and assessing misconducts.</p>	<p>operational implementation to an anti-corruption compliance officer.</p> <p>The head of anti-corruption compliance should be guaranteed access to information relevant to their mission, independence from other functions within the entity, direct access to the management body. They should have the resources needed to perform their tasks and coordinate with the functions concerned and report to senior management.</p> <p>AFA published a specific guide on this subject: the corporate anti-corruption compliance function.</p> <p>AFA's Questionnaire (B.1 - B.8)</p> <p>Questions relate to the identification of an instance in charge of compliance, its resources and independence, its functioning, the profile of employees, the existence of a specific intranet page, the existence of compliance specific information systems and tools, policy for authorisations and information management, responsibilities for controls, deployment stages.</p>	<p>appropriate.</p>	<p>implementation of a company's compliance programme to one or more specific senior executives within an organisation. Those individuals must have appropriate authority within the organisation, adequate autonomy from management, and sufficient resources to ensure that the company's compliance programme is implemented effectively. DOJ and SEC recognise that the reporting structure will depend on the size and complexity of an organisation.</p> <p>ECCP Guidance (Part II section B)</p> <p>Questions relate to the structure of the compliance function, its reporting line, the reasons behind the choices made, its seniority and stature, its experience and qualifications, its funding, and resources, including in comparison to elsewhere in the company, its access to relevant sources of data, its autonomy, and the outsourcing of all or parts of compliance functions.</p>

Sources: see Table 1 sources.

Measures designed to prevent and detect corruption

The OECD Good Practice Guidance recommends that companies implement measures covering the following key areas: gifts; hospitality, entertainment, and expenses; travel; political contributions; charitable

donations and sponsorships; facilitation payments; solicitation and extortion; conflicts of interest; hiring processes; risks associated with intermediaries, especially those interacting with foreign public officials; and processes for responding to public tenders, where relevant.

Table 5. Measures designed to prevent and detect corruption

Brazil	France	United Kingdom	United States
<p>Decree No. 11 129/2022</p> <p>The evaluation parameters of integrity programmes include the implementation of appropriate risk-based due diligence to the implementation and supervision of sponsorships and donations.</p> <p>CGU Guidelines</p> <p>Highlight that policies and procedures should be established to address specific risks, including in relation to interactions with the public sector, gifts, presents and hospitality; contracts with third parties; or donations and sponsorships. While policies' content depends on corporate specificities, companies may consider the following characteristics: approval from senior management: formalised process, operational policies with procedures and roles, controls in place proportionate to risks, compatibility with national legislation, accessibility, availability in local language, documentation, and recording.</p> <p>CGU Practical Manual (Items 8 and 9) and Pro Ethics 2022-2023 Guidance document (Area IV)</p> <p>Questions relate to the existence of policies dealing with the gifts, donations and sponsorships, giveaways and hospitality to public agents, conflicts of interest, interactions with public agents, cooperation with investigations and inspections, content policies and guidelines (roles, process), accessibility, implementation in practice. Detailed questions focus on bidding processes.</p>	<p>AFA's Guidelines</p> <p>Recommends that policies on gifts and entertainment, sponsorship, lobbying, managing conflicts of interest, entertainment expenses, holding multiple jobs, or any other procedures contributing to the fight against corruption be incorporated into companies' code of conduct or appended to it. The code may be illustrated by examples relevant to the company's activities. It should also indicate what is the process and which are the disciplinary sanctions in case of breaches.</p> <p>AFA's Questionnaire (D.1 - D.13)</p> <p>Questions relates to the existence of policies for gifts and invitations, conflicts of interest, patronage, sponsorships and political and lobbying activities, travel and representation expenses, collaboration with interest representative, the reference of these procedures in the company's code of conduct, the existence of internal controls, and the dissemination of the code within the company.</p> <p>The AFA's published detailed practical guides on Gifts and hospitality policy in private and public sector corporations and non-profits, as well as on Conflicts of interest in the private sector.</p>	<p>UKBA Guidance</p> <p>Highlights that procedures put in place to implement a company's bribery prevention policies should be designed to mitigate identified risks as well as to prevent deliberate unethical conduct on the part of associated persons.</p> <p>Provides an indicative list of topics that could be covered depending on the risks faced, including on the provision of gifts, hospitality, and promotional expenditure; charitable and political donations; or demands for facilitation payments. It highlights the need to communicate policies relating to high-risk areas such as hospitality or charitable donations.</p>	<p>FCPA Resource Guide</p> <p>Recommends companies to have clear and easily accessible guidelines and processes in place for gift-giving by the company's directors, officers, employees, and agents, noting that many larger companies have automated gift-giving clearance processes and have set clear monetary thresholds for gifts along with annual limitations, with limited exceptions for gifts approved by appropriate management.</p> <p>Recommends that companies engage in proper due diligence and implement controls when making charitable donations and provides questions to consider when making charitable payment in a foreign country, related to the context, purpose and conditions of the payment and its consistency with the company's internal guidelines.</p> <p>ECCP Guidance (Part I Section B)</p> <p>See under Table 3.</p>

Sources: see Table 1 sources. See also AFA (2020^[18]) [Practical guide on gifts and hospitality policy in private and public sector corporations and non-profits](#); AFA (2022^[19]) [Practical guide Preventing conflicts of interest in the private sector](#)

Anti-corruption compliance measures applicable to third parties

According to the OECD Good Practice Guidance, companies should implement ethics and compliance programmes or measures which, where applicable and in line with contractual arrangements, should

extend to third parties (e.g. agents and other intermediaries, consultants, representatives, distributors, contractors and suppliers, consortia, and joint venture partners – collectively "business partners"). Key elements include: (i) properly documented risk-based due diligence pertaining to the hiring and continued oversight of business partners; (ii) informing business partners of the company's commitment to abiding by laws on the prohibitions against foreign bribery, and the company's compliance programme or measures for preventing and detecting such bribery; (iii) seeking a reciprocal anti-bribery commitment from business partners; (iv) implementing mechanisms to ensure that the contract terms, where appropriate, specify 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 them as appropriate; and (vi) providing for adequate mechanisms to address incidents of foreign bribery by business partners, including for example contractual termination rights.

All four selected countries mandate risk-based anti-corruption due diligence on third parties, with contractual safeguards.

Table 6. Anti-corruption compliance measures applicable to third parties

Brazil	France	United Kingdom	United States
<p>Decree No. 11 129/2022</p> <p>The evaluation parameters of integrity programmes include the establishment of appropriate risk-based due diligence to the hiring and supervision of third parties, such as suppliers, service providers, intermediary agents, dispatchers, consultants, commercial representatives, and associates, and to PEPs as well as their relatives, close collaborators, and legal entities in which they participate.</p> <p>CGU Guidelines</p> <p>Highlight the importance of risk based due diligence, the existence of public database. Positive information, such as the benefit of awards, could be considered. A specific focus is made on due diligence conducted in relation to the intermediation of relationships with the public administration.</p> <p>Highlight the importance of establishing policies and procedures that establish (i) the need to carry out risk-based due diligence; (ii) means to favour the hiring of third parties committed to a culture of integrity; (iii) ways of supervising the third party prior and during the execution of the contract; and (iv) the insertion of contractual clauses that allow the company to act in cases of irregular practices by the contractor.</p>	<p>Sapin II Act</p> <p>Obligated companies* have to develop procedures for evaluating third parties as part of their anti-corruption compliance programme.</p> <p>AFA's Guidelines</p> <p>Specify that the purpose of third-party due diligence is to manage risks incurred by the company in dealing with any third party, including customers, service providers and suppliers, merger and acquisition targets, users, and partners. Due diligence may vary depending on the level of risks related to uniform groups of third parties and can be performed using different means (i.e. from open-source searches or in-depth investigations to self-assessment questionnaires). A third-party database could be created. Specific clauses may be included in contracts. A specific methodology is provided.</p> <p>Recommend that senior management disseminate a culture of integrity vis-à-vis third parties, that the risk assessment cover third parties, to communicate the code of conduct to third parties and bind them to comply with the code, and that whistleblowing system be accessible to third parties.</p>	<p>UKBA Guidance</p> <p>Due diligence regarding persons who perform or will perform services for or on behalf of the companies (i.e. associated persons) is one of the principles set out by the UKBA Guidance.</p> <p>Provides that due diligence procedures are both a form of bribery risk assessment and a means of mitigating a risk.</p> <p>Encourages commercial organisations to put in place risk-based due diligence procedures that adequately inform the application of proportionate measures designed to prevent associated persons from bribing on their behalf. Procedures should take considerable care to the circumstances of the relationships.</p>	<p>FCPA Resource Guide</p> <p>Recommends conducting thorough third-party assessments to understand the qualifications and associations of its third-party partners as well as the business rationale for including the third party in the transaction and undertake some form of ongoing monitoring of third-party relationships, especially with the riskiest third parties. All assessments should be documented to demonstrate that the company has conducted due diligence. Assessments should be conducted prior to entering a business relationship and as part of mergers and acquisitions. Companies should inform third parties of its anti-corruption compliance programme and commitment and seeks reciprocal commitments where appropriate.</p> <p>ECCP Guidance (Part I Section B)</p> <p>Considers that any well-designed compliance programme utilises policies and procedures to give both content and effect to ethical norms and to mitigate risks identified by the company as part of its risk assessment process, including risks related to the use of third parties.</p> <p>Questions mentioned under Table 3 apply to third party policies.</p>

Brazil	France	United Kingdom	United States
<p>CGU Practical Manual (Items 5 and 11) and Pro Ethics 2022-2023 Guidance document (Area VII)</p> <p>Questions cover due diligence for hiring and supervising third parties (roles, content, and scope of due diligence processes), the impact of these processes to the hiring and supervision of third parties, as well as the existence of contractual clauses, the application and accessibility of the company's code of ethics and policies to third parties, the availability of training and reporting channels for third parties, the provision of supporting documentation.</p>	<p>AFA's Questionnaire (G.1 – G.21)</p> <p>Questions cover third-party identification and classification, due diligence procedure, risk management and controls, documentation and recording, access to reporting channels, disclosure of anti-corruption commitments to third-party partners.</p>		

Sources: see Table 1 sources.

A system of financial and accounting procedures, including a system of internal controls

According to the OECD Good Practice Guidance, companies should have 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. Moreover, internal control systems should be used to identify patterns indicative of foreign bribery, including as appropriate by applying innovative technologies.

Accurate financial records and robust internal controls are required by all selected countries to prevent and detect corruption more generally.

Table 7. System of financial and accounting procedures, including internal controls

Brazil	France	United Kingdom	United States
<p>Decree No. 11 129/2022</p> <p>The evaluation parameters of integrity programmes include the establishment of accounting records that fully and accurately reflect transactions of the legal entity, and internal controls that ensure prompt preparation and reliability of reports and financial statements of the legal entity.</p> <p>CGU Guidelines</p> <p>Emphasise that all companies, regardless of size, must establish accounting records and controls, supported by strict policies and procedures, to ensure that managers have a clear understanding of the company's financial situation and can make informed decisions. Verifications processes, functions, approval levels and alert mechanisms</p>	<p>Sapin II Act</p> <p>Requires companies over a certain threshold* to establish accounting control procedures and an internal control and assessment system for the measures that make up its anti-corruption programme.</p> <p>AFA's Guidelines</p> <p>Recommend a three-tier internal control system to prevent and detect corruption. The first line of defence involves day-to-day compliance checks by operational staff; the second ensures these are effective through controls performed by another unit (the compliance officer, the quality function, risk management function or management control). The third line involves comprehensive reviews by</p>	<p>UKBA Guidance</p> <p>Highlights that procedures put in place to implement a company's bribery prevention policies should be designed to mitigate identified risks as well as to prevent deliberate unethical conduct on the part of associated persons.</p> <p>Provides an indicative list of topics that could be covered depending on the risks faced, including financial and commercial controls such as adequate bookkeeping, auditing, and approval of expenditure.</p> <p>The lack of clear financial controls is also considered as a risk to consider by the company.</p>	<p>FCPA Resource Guide</p> <p>An entire section is devoted to the accounting control requirements applicable to issuers as per FCPA accounting provisions.</p> <p>Highlights that whether the company has policies and procedures that detail proper internal controls, auditing practices, and documentation policies will also be considered by law enforcement authorities, noting that the types of policies and procedures will depend on the size and nature of the business and the risks associated with the business.</p>

Brazil	France	United Kingdom	United States
<p>should be clearly established, even when companies use computerised tools. Larger companies are advised to conduct both internal and external audits as part of a three-line defence model, with a view to avoid centralising decisions.</p> <p>CGU Practical Manual (Item 10) and Pro Ethics 2022-2023 Guidance document (Area VI)</p> <p>Questions relate to the existence of workflows for preparing accounting entries, of rules establishing the segregation of functions and the definition of approval levels, mechanisms to detect red flags, the verification of fulfilment of the contract for payment, the existence of internal audit area and of independent accounting audits, remediation measures.</p>	<p>internal auditors. These controls should be formalised in documented procedures, with periodic reviews and corrective actions ensuring ongoing compliance and adaptation to evolving risks identified in corruption risk maps. Specific guidance is provided regarding accounting controls.</p> <p>The AFA issued a practical guide on anti-corruption accounting controls.</p> <p>AFA's Questionnaire (H.1 – H.14; K.1 – K.13)</p> <p>Questions cover the organisational structure of the accounting function, the information systems and tools, specific procedures, specific controls for high-risk transactions, type of anomalies that can be detected, participation of internal auditors or external firm for specific checks. Questions also cover the internal control structure, including of the entity's internal audit department, its resources, the staff professional background, the organisation of second and third-level control, the process of audit reports and follow up actions, the conduct of external audits, the use of tools/software to perform and monitor second- and third-level controls.</p>		

Sources: see Table 1 sources. See also AFA (2022^[20]), Corporate anti-corruption accounting controls, https://www.agence-francaise-anticorruption.gouv.fr/files/files/AFA_Guide_ContrôleCompta_AN_Web.pdf

Effective periodic communication and documented training for all levels of the company

According to the OECD Good Practice Guidance, companies should have 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. In addition, companies should have 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.

The four selected countries agree on periodic training tailored to the risk levels of the different functions within companies and the different forms of corruption and unethical practices.

Table 8. Periodic communication and documented training

Brazil	France	United Kingdom	United States
<p>Decree No. 11 129/2022</p> <p>The evaluation parameters of integrity programmes include periodic training and communication actions on the integrity programme.</p> <p>CGU Guidelines</p> <p>Highlight that the department responsible for the integrity programme should participate in the communication and training activities.</p> <p>Emphasise that the main tool of communication is example. Communication actions should be tailored to the audience and countries of operation and should also refer to the actions taken in case of detection of misconduct.</p> <p>General training should be complemented by extensive training targeting individuals occupying higher risks positions. Training should take different forms (educational videos, in-person interactive discussions). The objective of the training should be identified, and its impact evaluated by statistics, applying tests, simulations, perception surveys or other methods.</p> <p>CGU Practical Manual (Item 6) and Pro Ethics 2022-2023 Guidance document (Area V)</p> <p>Questions relate to the presentation of a training plan, including objectives of the training, the participation of the body responsible for the integrity programme, the application of assessment controls, the existence of training related to different components of the integrity programme.</p> <p>The Pro Ethics Guidance Document goes into more details on the assessment of the impact of training, and include questions related to the existence of a communication plan (roles, content, means, periodicity).</p>	<p>Sapin II Act</p> <p>Requires companies over a certain threshold* to implement a training programme for managers and staff most exposed to the risks of corruption and influence peddling.</p> <p>AFA's Guidelines</p> <p>Define the objectives and content of the awareness and training programme. Although the risk training programme should prioritise managers and staff whose position or function put them the most at risk, an awareness programme is recommended for all personnel. The ultimate effect of the training is to reduce the risks identified by the corruption risk map. Training courses should use practical case studies, personalised scenarios, and simulations. The training programme should be monitored with indicators, including the percentage of target audience trained and number of hours.</p> <p>Recommend that companies implement an appropriate internal communication policy, which should be appropriate for the company's structure and activities but necessarily covers the code of conduct, anti-corruption training and the internal whistleblowing system.</p> <p>AFA's Questionnaire (I.1 – I.15)</p> <p>Questions cover the department responsible for developing and implementing the training programme, the provision of training to exposed managers and staff, the interaction with the risk map, tools and resources used, use of indicators and controls, process for updating the programme, accessibility for all employees.</p>	<p>UKBA Guidance</p> <p>Communication (including training) is one of the principles set out in the UKBA Guidance. Communication and training should be proportionate to risks.</p> <p>Highlights that internal communications should convey the 'tone from the top' but are also likely to focus on the implementation of the company's policies and procedures and the implications for employees.</p> <p>Regarding training, highlights that general training could be mandatory for new employees or for agents (on a weighted risk basis) as part of an induction process, but it should also be tailored to the specific risks associated with specific posts (e.g. those involved in reporting mechanisms, or higher risks functions). Effective training is continuous, regularly monitored and evaluated.</p>	<p>FCPA Resource Guide</p> <p>Highlights that companies should take steps to ensure that relevant policies and procedures have been communicated throughout the organisation, including through periodic training and certification for all directors, officers, relevant employees, and, where appropriate, agents and business partners. The information should be presented in a manner appropriate for the targeted audience, including providing training and training materials in the local language.</p> <p>Companies should also provide guidance and advice on complying with the company's ethics and compliance programme, including when such advice is needed urgently.</p> <p>ECCP Guidance (Part I)</p> <p>Highlights that policies and procedures including training programmes and communication should ensure the compliance programme is well-integrated into the company's operations and workforce.</p>

Sources: see Table 1 sources.

Positive support and incentives for the observance of anti-corruption measures

According to the OECD Good Practice Guidance, companies should have 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.

Incentives and performance evaluations linked to compliance with anti-corruption measures are increasingly emphasised by selected countries.

Table 9. Incentives for the observance of ethics and compliance programmes

Brazil	France	United Kingdom	United States
<p>CGU Guidelines</p> <p>Highlight that the company should consider including in the evaluation of its leaders the achievement of performance goals related to the implementation of the integrity programme.</p> <p>CGU Practical Manual (Items 2 and 3) and Pro Ethics 2022-2023 Guidance document (Areas I and II)</p> <p>Questions relate to existence of guarantees for the person responsible for the integrity programme to enable the exercise of their duties (for instance protection from arbitrary punishment), and to the application of integrity criteria to select candidates for senior management position.</p>	<p>AFA's Guidelines</p> <p>Recommend that senior management ensures that compliance with the corruption prevention and detection measures is taken into consideration when setting annual goals and assessing its managers' performance. Managers' initiatives to promote the prevention and detection of corruption to their teams should be encouraged and highlighted. For example, compliance with corruption prevention measures could be considered when setting their annual objectives and evaluating their performance.</p> <p>AFA's Questionnaire (C.7)</p> <p>A question relates to the incorporation of anti-corruption measures in the entity's human resources procedures (recruitment, remuneration, in particular variable remuneration, career management and advancement).</p>	<p>UKBA Guidance</p> <p>The topics that bribery prevention procedures might embrace depending on the particular risks faced include direct and indirect employment, including recruitment, terms, and conditions, disciplinary actions, and remuneration.</p> <p>As part of its due diligence processes, companies may wish to incorporate in their recruitment and human resources procedures an appropriate level of due diligence to mitigate the risks of bribery being undertaken by employees which is proportionate to the risk associated with the post in question.</p> <p>As part of its communication strategy, companies may consider including information on bribery prevention procedures and controls, sanctions, results of internal surveys, as well as rules governing recruitment.</p>	<p>FCPA Resource Guide</p> <p>Highlights that DOJ and SEC recognise that positive incentives can drive compliant behaviour. The incentives can take many forms such as personnel evaluations and promotions, rewards for improving and developing a company's compliance programme, and rewards for ethics and compliance leadership.</p> <p>ECCP Guidance</p> <p>Highlights that a hallmark of effective implementation of a compliance programme is the establishment of incentives for compliance and disincentives for non-compliance.</p> <p>Highlights that providing positive incentives, such as promotions, rewards, and bonuses for improving and developing a compliance programme or demonstrating ethical leadership, can drive compliance.</p> <p>Questions cover human resources process, consistent application of incentives (vs disciplinary actions), financial incentive system, roles, and impact.</p>

Sources: see Table 1 sources.

Measures to address cases of suspected corruption

According to the Good Practice Guidance, companies should have 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.

In the four selected countries companies are expected to have clear procedures for investigating, reporting, and remediating incidents and suspicions of corruption more generally.

Table 10. Measures to address cases of suspected corruption

Brazil	France	United Kingdom	United States
<p>Decree No. 11 129/2022</p> <p>The evaluation parameters of integrity programmes include the implementation of disciplinary measures in case of violation of the integrity programme and the existence of procedures to ensure the prompt interruption of irregularities, or infractions detected, and the timely remediation of the damages generated.</p> <p>CGU Guidelines</p> <p>Highlight the importance of disciplinary actions to ensure the seriousness of the programme.</p> <p>Recommend that the company periodically discloses internally general information about the investigation of complaints and the application of disciplinary measures, without exposing any employee or sensitive process of the company and preserve all evidence of irregularities in view of possible collaboration with authorities.</p> <p>Recommend that when a possible irregularity is detected, measures be taken as soon as possible to stop it from continuing.</p> <p>CGU Practical Manual (Items 14 and 15)</p> <p>Questions cover investigation and remediation steps taken following misconducts, implementation of procedures to prevent misconducts from occurring again.</p> <p>Pro Ethics 2022-2023 Guidance document (Area VIII)</p> <p>Questions relate to procedures for investigating and handling complaints (roles, steps, access to information, deadlines), investigations in practice, as well as to procedures for stopping</p>	<p>Sapin II Act</p> <p>Requires companies over a certain threshold* to implement a disciplinary system enabling company employees to be punished for breaches of the company's code of conduct.</p> <p>AFA's Guidelines</p> <p>At the level of the organisation, suggests that shortcomings of the anti-corruption compliance programme, observed during internal controls or audits, give rise to the definition of corrective measures, which may be included in action plans.</p> <p>Recommends that these plans be regularly monitored, and that the management body be informed of their results.</p> <p>At the level of the individuals/employees, recommends that companies identify disciplinary sanctions and provides details on the definition and implementation of a transparent and proportionate disciplinary system for misconduct (i.e. breaches to the code of conduct or act that may be qualified as corruption). When an act that may be qualified as corruption is detected, all related elements are transmitted to the public prosecutor. A report of disciplinary sanctions imposed on the entity's staff helps strengthen corruption risk management mechanisms.</p> <p>The disciplinary system has to be explained in the code of conduct, and sanctions may be imposed after internal investigations and are proportionate to the facts.</p> <p>AFA's Questionnaire (J.1 - J.9; K.12)</p> <p>Questions cover companies' disciplinary regime (existence,</p>	<p>UKBA Guidance</p> <p>The topics that bribery prevention procedures might embrace depending on the particular risks faced include disciplinary actions, as well as enforcement, detailing discipline processes and sanctions for breaches of the organisation's anti-bribery rules.</p> <p>Highlights that companies may wish to include information on bribery prevention procedures and rules governing recruitment in its communications.</p>	<p>FCPA Resource Guide</p> <p>Highlights that the DOJ and SEC will consider whether, when enforcing a compliance programme, a company has appropriate and clear disciplinary procedures applicable to all staff, whether those procedures are applied reliably and promptly, and whether they are commensurate with the violation. Publicising disciplinary actions internally should be considered where appropriate under local law.</p> <p>Highlights that upon receipt of an allegation, companies should have in place an efficient, reliable, and properly funded process for investigating the allegation and documenting the company's response, including any disciplinary or remediation measures taken. Companies should consider taking "lessons learned" from any reported violations and the outcome of any resulting investigation to update their internal controls and compliance programme and focus future training on such issues.</p> <p>ECCP Guidance</p> <p>Highlights that a hallmark of effective implementation of a compliance programme is the establishment of disincentives for non-compliance. Prosecutors should assess the company's consequence management procedures in place (to identify, investigate, discipline, and remediate violations of law, regulation, or policy), their consistent and proportionate enforcement across the organisations.</p> <p>Questions cover the human resources process, disciplinary measures, consistent application of disciplinary actions, the</p>

Brazil	France	United Kingdom	United States
irregularities, remediation, and application of disciplinary measures.	scope, process, existence of a register of disciplinary measures, incidents recorded, application in practice, communication on measures, updating process). Questions also cover follow up actions to recommendations and actions plan resulting from completed audits.		effectiveness of consequence management of compliance violation in practice.

Sources: see Table 1 sources.

A strong and effective protected reporting framework

According to the OECD Good Practice Guidance, companies should have 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.

Among the four selected countries, whistleblower protection and effective reporting channels are consistently required to protect those reporting concerns related to corruption and unethical practices.

Table 11. A strong and effective protected reporting framework

Brazil	France	United Kingdom	United States
<p>Decree No. 11 129/2022</p> <p>The 15 parameters of integrity programmes include the existence of channels for reporting irregularities, open and widely disseminated to employees and third parties, and mechanisms for the processing of whistleblowing and the protection of whistleblowers in good faith.</p> <p>CGU Guidelines</p> <p>Highlight aspects contributing to the proper functioning of a reporting channel, including its availability in Portuguese, its accessibility to both internal and external audiences, its distinction to the Customer Service Centre, the guarantees offered to the reporting person (non-retaliation, anonymity, and confidentiality), possibility for the reporting person to monitor the progress of the complaint, the existence of investigation policies following complaints.</p>	<p>Sapin II Act</p> <p>Requires companies over a certain threshold* to implement an internal whistleblowing system to enable the collection of reports from employees concerning the existence of conduct or situations contrary to the company's code of conduct.</p> <p>AFA's Guidelines</p> <p>Provide guidance on the definition and objectives of the internal whistleblowing system, the coordination with other systems, its organisation (responsible persons, training and awareness raising, possibility to outsource the management of the system, deployment across all entities under the company's control), the processing of whistleblower reports (including in relation to confidentiality, anonymous reports, follow-up information, internal investigation procedure and consequences), implementation steps, report's archiving and follow up actions.</p>	<p>UKBA Guidance</p> <p>The topics that bribery prevention procedures might embrace depending on the particular risks faced include the reporting of bribery including 'speak up' or 'whistle blowing' procedures.</p> <p>Highlights that effective formal statements that demonstrate top level commitment are likely to include reference to the range of bribery prevention procedures the commercial organisation has or is putting in place, including any protection and procedures for confidential reporting of bribery.</p> <p>Highlights that an important aspect of internal communications is the establishment of a secure, confidential, and accessible means for internal or external parties to raise concerns about bribery on the part of associated persons, to provide suggestions for improvement of bribery prevention procedures and controls and for requesting advice.</p>	<p>FCPA Resource Guide</p> <p>Highlights that an effective compliance programme should include a mechanism for an organisation's employees and others to report suspected or actual misconduct or violations of the company's policies on a confidential basis and without fear of retaliation.</p> <p>ECCP Guidance</p> <p>Highlights that a hallmark of a well-designed compliance programme is the existence of an efficient and trusted mechanism by which employees can anonymously or confidentially report allegations of a breach of the company's code of conduct, company policies, or suspected or actual misconduct.</p> <p>Questions cover the effectiveness of the reporting mechanism, (including if it has been publicised, if anonymous reporting is possible), company's commitment to whistleblower protection and anti-retaliation, the conduct of</p>

Brazil	France	United Kingdom	United States
<p>CGU Practical Manual (Item 13) and Pro Ethics 2022-2023 Guidance document (Area VIII).</p> <p>Questions cover the existence of reporting channels in local language for employees and for the public, availability of information on protections, the possibility to report corruption, and for the reporting person to monitor the investigation, communication on reporting channels, investigation of complaints and sanctions, statistics on complaints received and investigated.</p>	<p>AFA's Questionnaire (E.1-E.19)</p> <p>Questions cover the process, roles and responsibilities, accessibility, use in practice, confidentiality and anonymous reporting, safeguards against retaliation, possibility for the whistleblower to complement report, specific internal investigation procedure and investigations in practice, notification of the reporting person on the processing of the report, controls in place to monitor the system's effectiveness, training and awareness-raising, access by third parties, time limits.</p>	<p>To be effective, these procedures must provide adequate protection for those reporting concerns.</p>	<p>properly scoped investigations by qualified personnel, timely investigation and response, resources and tracking of reporting mechanisms results.</p>

Source: see Table 1 sources.

Comprehensive risk-based due diligence in cases of mergers and acquisitions

According to the OECD Good Practice Guidance, companies should conduct, 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.

Table 12. Comprehensive risk-based due diligence in cases of mergers and acquisitions

Brazil	France	United Kingdom	United States
<p>Decree No. 11 129/2022</p> <p>The 15 parameters of integrity programmes include the verification, during mergers, acquisitions and restructuring processes of the commission of irregularities or unlawful acts or of the existence of vulnerabilities in the legal entities involved.</p> <p>CGU Guidelines</p> <p>Suggests companies to establish a specific policy for mergers and acquisitions.</p> <p>Pro Ethics 2022-2023 Guidance document (Area VII) and CGU Practical Manual (Item 12)</p> <p>As part of considerations related to the supervision of third parties, questions cover due diligence prior to mergers, acquisitions, and other corporate transactions (existence and content of specific policy, process in case of detection of a history of corruption, participation of the body responsible for the integrity</p>	<p>AFA's Guidelines</p> <p>Identify mergers and acquisitions transactions as risky situations, and recall the French legislative framework concerning administrative, civil, and criminal liability for acts of corruption committed by a target, absorbed or acquired company.</p> <p>AFA's Questionnaire (G.20)</p> <p>A question covers specific due diligence procedure(s) for other types of third parties by means of specific audits or accounting controls, including acquisition targets.</p> <p>The AFA published a Practical guide on anti-corruption due diligence for mergers and acquisitions which details the methods of anti-corruption checks to be performed during these operations.</p>	<p>UKBA Guidance</p> <p>Highlights that a merger of commercial organisations or an acquisition of one by another has particularly important due diligence implications. The guidance includes a case study of the establishment of a joint venture.</p>	<p>FCPA Resource Guide</p> <p>Outlines the liabilities that companies take on when they merge with or acquire another company, including liability for corrupt practices committed by the predecessor company. Companies are encouraged to conduct pre-acquisition due diligence and improve compliance programmes and internal controls after mergers and acquisitions.</p> <p>ECCP Guidance (Part I Section F)</p> <p>Considers that a well-designed compliance programme should include comprehensive due diligence of any acquisition targets, as well as a process for timely and orderly integrations of the acquired entity into existing compliance programme structures and internal controls.</p> <p>Questions relate to the completion of due diligence processes and their results, the integration of the compliance function in the merger, acquisition and integration</p>

Brazil	France	United Kingdom	United States
programme, effective conduct of such due diligence).			process, the process for tracking and remediating identified misconduct or misconduct risks, and the process for implementing and/or integrating a compliance programme post-transaction.

Sources: see Table 1 sources. See also AFA (2021^[21]) Anti-corruption due diligence for mergers and acquisitions, https://www.agence-francaise-anticorruption.gouv.fr/files/files/Practical_Guide_2021_FUSACQ.pdf

External communication of the company's commitment

According to the OECD Good Practice Guidance, companies should have external communication of the company's commitment to effective internal controls and ethics and compliance programmes.

Publicly communicating the company's anti-corruption stance is encouraged across the four selected countries. One interesting novelty is the efforts from Brazil to adopt a holistic approach to integrity and recommend companies to communicate about their commitment to encourage ethical behaviour as well as about their efforts made to respect human rights, diversity, and environmental preservation.

Table 13. External communication of the company's commitment

Brazil	France	United Kingdom	United States
<p><u>Decree No. 11 129/2022</u></p> <p>The evaluation parameters of integrity programmes include periodic training and communication actions on the integrity programme.</p> <p><u>CGU Guidelines</u></p> <p>Recommend companies to periodically publish information on its website, including its governance structure, main interactions with public agents, main policies and information about its integrity programme, and information on its environmental, social and governance performance.</p> <p>Highlight the importance of promoting positive conduct in the organisational environment, encouraging and recognizing ethical behaviour, respect for human rights and diversity, the search for sustainable environmental practices and other types of conduct that foster the creation of a culture of integrity.</p> <p><u>Pro Ethics 2022-2023 Guidance document</u> (Area V and X)</p> <p>Questions relate to the existence of a communication plan (roles, content, means, periodicity) and to the availability of information on</p>	<p><u>AFA's Guidelines</u></p> <p>Recommend that the company communicates about its anti-corruption policy to external partners via appropriate means with a view to protecting its staff from illicit solicitation.</p>	<p><u>UKBA Guidance</u></p> <p>Communication (including training) is one of the principles set out in the UKBA Guidance.</p> <p>Highlights that external communication of bribery prevention policies can reassure existing and prospective associated persons and can act as a deterrent to those intending to bribe on a company's behalf. A company may consider appropriate to communicate its policies and commitment to a wider external audience, including through its top level of management.</p>	<p><u>ECCP Guidance</u></p> <p>Highlights that policies and procedures including training programmes and communication should ensure the compliance programme is well-integrated into the company's operations and workforce.</p>

Brazil	France	United Kingdom	United States
the internet (e.g. about activities, ownership, financial statements, tax incentives and benefits received, periodic report with information related to integrity programme).			

Source: see Table 1 sources.

Periodic reviews, testing and evaluation of the anti-corruption compliance programme

According to the OECD Good Practice Guidance, companies should conduct periodic reviews and testing of their 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.

Among the four selected countries, periodic reviews and testing of anti-corruption compliance systems are recommended to ensure effectiveness. Some countries recommend, with the view to assess, whether companies use surveys to measure the cultural impact of their compliance programmes. Governments also recognise the value of indicators and metrics in assessing compliance programme effectiveness, although the depth and detail required by each country differ.

While several public authorities point out to the need to provide flexibility to the private sector on assessment methodologies and indicators, the companies that were consulted in the development of this report have highlighted that they would welcome more specific guidance on the expected outcomes that they should consider when assessing their anti-corruption compliance programme. For more detailed developments on this topic, please see the OECD report on Companies' assessments of anti-corruption compliance (OECD, 2025^[2]).

Table 14. Periodic reviews, testing and evaluation

Brazil	France	United Kingdom	United States
Decree No. 11 129/2022 The evaluation parameters of integrity programmes include continuous monitoring of the integrity programme and its improvement. CGU Guidelines Highlight the importance of addressing programme weaknesses, improving existing measures, tracking emerging risks, and swiftly developing risk mitigation strategies. Propose key actions: developing a monitoring plan, appointing responsible individuals, establishing, and standardising risk-based monitoring form and	Sapin II Act Requires companies above a certain threshold* to establish accounting control procedures and an internal control and assessment system for the measures that make up its anti-corruption programme. AFA's Guidelines Expose how can companies y develops an internal control monitoring and evaluation system with the view to monitoring the implementation of measures and test their effectiveness, identify, and understand deficiencies in their implementation, formulating recommendation or corrective measures, detect corruption.	UKBA Guidance Monitoring and review are one of the principles established by the UKBA Guidance. Highlights that there is a wide range of internal and external review mechanisms which commercial organisations could consider using to monitor their procedures and makes necessary improvements (e.g. internal financial control mechanisms, staff surveys, questionnaires, and feedback from training). Companies may also consider formal periodic review and reports for top-level management, drawing on information on other organisations' practices, or	FCPA Resource Guide Highlights that DOJ and SEC evaluate whether companies regularly review and improve their compliance programmes. An organisation should take the time to review and test its controls (e.g. using surveys, targeted audits) and it should think critically about its potential weaknesses and risk areas. ECCP Guidance (Part III Section A) Highlights that a hallmark of an effective compliance programme is its capacity to improve and evolve. Highlights that prosecutors should

Brazil	France	United Kingdom	United States
<p>frequency, sharing monitoring results with senior management; setting performance indicators and targets, conducting perception surveys, documenting the monitoring process. Examples of indicators and performance goals are provided.</p> <p>CGU Practical Manual</p> <p>Questions relate to the analysis by senior management, and the monitoring by the company, of indicators and statistics on the integrity programme, as well as to statistics on reports received and investigated.</p> <p>In case of misconduct, questions also cover the conduct of internal investigation/audit on the occurrence of similar misconducts.</p> <p>Pro Ethics 2022-2023 Guidance document</p> <p>Questions relate to whether senior management considers quantitative and qualitative aspects of the application of the integrity programme, whether the company seeks to evaluate the impact of training and communication actions in changing the behaviour of their employees and improving organizational culture, monitors reporting channels based on statistical analysis of data relating to complaints including through the use of dashboards, carries out active monitoring of the programme through periodic reports with data and statistics on application of key policies and procedures, the use of indicators on the programme, the establishment and monitoring of performance goals, and uses the information obtained to improve the programme.</p>	<p>Recommend deploying a system on three levels (proper execution of procedures, control plan, audit plan) and formalising it within a written procedure. The adequacy and effectiveness of the anti-corruption programme's measures and procedures are regularly evaluated and monitored by the third line of defence or internal audit.</p> <p>Provide guidance on each line of defence for each component of the anti-corruption compliance programme.</p> <p>AFA's Questionnaire (C.17; K.1 – K.13)</p> <p>A question relates to the use by companies of metrics for measuring the anti-corruption system (its existence, quality, deployment, effectiveness, etc.), and the target audience of these indicators.</p> <p>As provided under Table 7, questions also cover the internal control structure, procedures and follow up actions.</p>	<p>seeking external verification or assurance of the effectiveness of their anti-bribery procedures.</p>	<p>consider revisions to corporate compliance programmes implemented by companies in light of lessons learned as a result of their assessment efforts.</p> <p>Questions relate to internal audit (process, findings in practice, report to management), control testing including collection and analysis of compliance data and interviews, evolving updates including based on a gap analysis, monitoring and testing of new technologies such as artificial intelligence (AI), measurement of the success and effectiveness of the programme, measurement of the company's culture of compliance, access to data and information to identify misconducts or deficiencies, and timeliness.</p>

Source: see Table 1 sources.

Implementing assessment methodologies depending on the objective(s)

While a growing number of countries have incorporated effectiveness criteria into their frameworks, concrete assessments are still limited to a small number of them.

Governments engaged in assessment efforts employ distinct approaches, which largely depend on the objective(s) being pursued. This section reviews key differences in these approaches.

Focus and objectives

The first distinction across jurisdictions relates to the focus of the assessment, which depends on their purpose(s)—whether for sanctions mitigation, non-trial resolutions, public procurement eligibility, or anti-corruption compliance audits. For example, in Brazil, assessments linked to non-trial resolutions focus on remediation of foreign bribery offences and related compliance breaches, while those for eligibility to public procurement emphasise risk assessments and the sophistication of compliance programmes in preventing misconduct.

Depending on the specific objective(s) at stake, assessments may be voluntary or mandatory. In Brazil, participation in the Pro Ethics initiative is voluntary, with companies applying for evaluation, since this initiative is a tool to acknowledge companies' efforts to go beyond baseline compliance programmes.² By contrast, in France, the AFA has the authority, at any time, to audit any company subject to compliance obligations and assess the relevance and effectiveness of their anti-corruption measures. Obstructing these audits can result in a EUR 30 000 fine.³

Assessment criteria

Assessment criteria specificity and prioritisation also varies across consulted countries:

- France has very detailed requirements about what constitutes an effective compliance programme, with criteria and methodological steps clearly outlined (AFA, 2021_[10]). The AFA highlights three pillars of an anti-corruption compliance programme, namely senior management's commitment, corruption risk mapping, and corruption risk management measures and procedures (AFA, 2021_[10]). Although the AFA's audits cover the whole of a company's anti-corruption compliance programme by default, it can also carry out targeted audits on specific aspects of the programme. Should companies decide not to adopt AFA's Guidelines methodology, they will have to demonstrate to AFA's inspectors, in case of an audit, that their own methodology is similarly robust. The AFA is also competent to monitor companies in the context of a Judicial Public Interest Agreement (*Convention judiciaire d'intérêt public* – CJIP).
- Brazil provides specific criteria, but also attributes scores to individual components of anti-corruption programmes (CGU, 2022_[22]).⁴ In the context of Pro Ethics Initiative's assessment, the components raising biggest scores are the development and implementation of a code of ethics, integrity policy and procedures, the commitment of the company's senior management and the creation of an internal body responsible for implementing the programme.
- The US DOJ provides more general guidance, while grounding its assessment on three "fundamental questions", focused on whether the programme is "well-designed", "adequately resourced and empowered", and "working in practice" (US DOJ, Revised in September 2024_[14]; US DOJ, 2020_[13]).
- The United Kingdom aligns its assessments with the six principles outlined in its Bribery Act Guidance, and highlights that these principles are "not prescriptive" and "intended to be flexible and outcome focussed" (UK Ministry of Justice, 2012_[12]).⁵
- South Africa requires prosecution authorities concluding a non-trial resolution to consider the existence and effectiveness of a compliance programme, remediation measures that have been implemented since the commission of the offence, and the involvement of the company in the offence (National Prosecuting Authority, 2024_[23]). South Africa has made use of the US DOJ guidance in assessing the content of a compliance programme.

Timeframe for assessment

There are also differences in the timeframe considered during assessments. Brazil, the United Kingdom, and the United States, for instance, adopt a multi-timeframe approach, evaluating compliance programmes at the time of the offence as well as their current state. This reflects a focus on both past misconduct and ongoing improvements. By contrast, the AFA's Sanctions Commission, responsible for sanctioning breaches of the compliance obligation following audits carried out by the AFA, used to evaluate companies primarily based on their compliance at the time of the hearing (OECD, 2021^[24]). While this approach offers a more contemporaneous evaluation, it might reduce the weight of earlier findings made during AFA's audits, which focuses on the state of compliance at the time of the audit. According to French authorities, the newly established AFA's Sanctions Commission may review its jurisprudence in the future and assess the infringement at the time of the audit report.

Role of companies

Approaches also differ in the role companies play in the process. Authorities may conduct assessments directly or oversee company self-assessments to ensure compliance with regulatory standards. For example, Portugal's National Anti-Corruption Mechanism (MENAC) is in charge of overseeing monthly reports submitted by companies (MENAC, 2024^[25]). These reports may provide information on companies' efforts to implement mechanisms for evaluating their compliance programme as well as on identified shortfalls or irregularities. Hybrid models are common in countries like Brazil, France, the United Kingdom, and the United States, where public authorities both assess specific components of compliance programmes and review companies' self-assessments. The US DOJ ECCP indicates that in determining an appropriate sanction, the DOJ assesses the effectiveness of compliance programmes, which includes its capacity to improve and evolve (US DOJ, Revised in September 2024^[14]). Similarly, the UK SFO conducts comprehensive assessments in non-trial resolutions contexts while counting on companies to assess their own anti-corruption compliance programme (UK Ministry of Justice, 2012^[12]).⁶ France's AFA also makes its own determination as part of its audits, though it invites companies to report on the indicators used to measure their anti-corruption compliance programme (AFA, 2021^[10]).⁷ Moreover, the preliminary version of AFA's audit report is sent to the management body of the company, who is given a fixed period of time to provide written comments (adversarial procedure). Those comments are then taken into account by the AFA in the final version of its audit report. In Brazil, the CGU conducts comprehensive assessments in several contexts (including leniency agreements and Pro Ethics initiative). In addition, the CGU recently launched the Brazilian Pact for Business Integrity, which invites companies starting their integrity journey to voluntarily commit to business integrity and to complete a self-assessment of basic integrity measures and systems (CGU, 2024^[26]).

2 Building capacities and expertise

National public authorities are in a unique position to enhance both their own oversight capabilities and the private sector's compliance efforts. This chapter discusses public resources and expertise, and the use of data analytics and artificial intelligence.

Strengthening government resources and expertise

Expanding internal capacities and expertise

Since public officials often lack private-sector compliance experience, assessing anti-corruption compliance programmes' effectiveness can be challenging. National public authorities may recruit compliance experts to create specialised teams or strengthen existing ones. Recruiting personnel with corporate compliance backgrounds can enhance public authorities' evaluation capabilities. For example, the US DOJ Fraud Section hired individuals with previous private-sector compliance experience into its Corporate Enforcement and Compliance Unit to evaluate companies' compliance programmes and internal controls. Similarly, in France the AFA also recruited some agents with private-sector compliance experience to carry out audits (OECD, 2021, p. 129^[24]). This recruitment approach can substantially strengthen institutional expertise.

Training is crucial for investigators, prosecutors, judges, and other officials responsible for compliance assessments. Providing access to external training and professional development programmes may also allow national public authorities to enhance assessment capabilities. For instance, in the United States, both the DOJ Fraud Section and the SEC FCPA Unit members receive periodic specialised training on the assessment of compliance programmes (OECD, 2020, pp. 46-47^[27]). According to Brazilian authorities, the CGU ensures that its staff receive private sector-equivalent compliance training. Training should be tailored to each body's specific needs, especially when multiple agencies or departments are involved in compliance assessments, or where one agency's assessment determines eligibility for incentives granted by others.

Addressing resource constraints

Access to relevant expertise in national public authorities is often constrained by limited resources. Recruitment strategies can present challenges, particularly when compliance assessments are assigned to specific individuals, potentially preventing other officials from developing the necessary expertise. It is crucial for public authorities to ensure that recruitment is supported by internal or external training for all employees. Financial constraints may also limit law enforcement and other bodies from hiring additional staff or investing in specialised training. Collaboration between agencies and investment in digital tools can help mitigate these issues. Additionally, the disparity in remuneration between the public and private sectors can impact recruitment. Countries should consider market conditions for this specific expertise when designing recruitment strategies to enhance assessment capabilities.

Leveraging external expertise

Alongside internal resources, public authorities can utilise the expertise of independent external experts to assess corporate anti-corruption compliance programmes, particularly when implementing measures to incentivise companies to develop such programmes in a law enforcement context or when deciding to grant public advantages.

Independent consultants can bring additional expertise and resources. Additionally, these external experts can help train public officials on how to assess compliance programme effectiveness. For example, in France, the Sapin II Act authorises the AFA to benefit from the support of “experts and qualified persons or authorities” for the purpose of its audits.⁸ In South Africa, the independent Institute for Security Studies evaluated the ways in which South Africa might improve its anti-corruption framework and supports investigators and prosecutors in their assessment efforts (Ashton, 2024^[28]).

A number of countries also rely on external expertise as part of the enforcement of anti-corruption compliance terms imposed in non-trial resolutions. This remedial measure, often referred to as a “monitorship”, typically involves the appointment of an independent expert or consultant to assess whether the offending company fulfils its obligations under the resolution to improve its corporate compliance efforts (OECD, 2019^[29]). For instance, in the United Kingdom, the SFO may require the company to appoint a “monitor” as part of a DPA.⁹ In the United States, both DOJ and SEC resolutions may require the designation of an independent monitor (OECD, 2020, pp. 46-47^[27]).

Using such an external monitorship mechanism presents some opportunities and drawbacks. A benefit of this practice is that an external neutral individual, paid for by the monitored company, oversees the remediation effort at the company and provide reports to the relevant public authorities. Thus, those authorities do not have to bear the costs of the monitoring. A potential drawback of the use of monitorships is that they are temporary in nature and may not ensure long-term compliance or systemic change (Martinez, 2023^[30]). The use of monitors may also raise risks of conflicts of interest that should be considered by countries in the selection process as well as during the performance of their mandate (Martinez, 2023^[30]).

Leveraging digital tools, data analytics and artificial intelligence for assessments

Opportunities to use data analytics and digital technologies for assessment purposes

“Digital technologies and data – including Artificial Intelligence (AI) – hold the potential to automate and thus improve the efficiency and effectiveness of regulatory, supervisory and enforcement activities in the anti-corruption space” (OECD, 2021^[31]). Companies are increasingly adopting digital tools, such as data analytics and AI, to implement and assess anti-corruption compliance programmes (for more details, please see the OECD report on companies’ assessments of anticorruption compliance (OECD, 2025^[2])). The use of digital tools can strengthen law enforcement and anti-corruption agencies’ capacities to analyse large datasets, thereby supporting their assessment of corporate compliance programmes.

Some public authorities already show some efforts to use data analytics and AI technologies for law enforcement purposes. For instance, the UK SFO reported using an AI tool to sort through and remove from evidence documents subject to attorney-client privilege (SFO, 2018^[32]). The AI processed up to 600 000 documents daily, reducing the review of materials protected under legal privilege by 80%. This not only saved resources, by reducing the review process time from two years to a few months, but also improved the accuracy and consistency of the review. The United States also reported applying data analytics tools to FCPA investigations (US DOJ, 2024^[33]).¹⁰

In the area of compliance assessment, a number of countries are using digital platforms to collect, store, and analyse data submitted by companies. In Brazil, the 2022-2023 edition of the Pro Ethics initiative introduced the Integrity Programme Monitoring and Assessment System (SAMPI), a digital platform designed for company evaluations. According to the Pro Ethics initiative's report, SAMPI improved objectivity, security, and uniformity by allowing companies to submit evidence online and facilitating consistent evaluations of their integrity programmes (CGU, 2022^[17]). In Portugal, the MENAC has recently developed an electronic platform for the submission of documents required from companies to comply with legal compliance obligations (MENAC, 2024^[34]).¹¹ This platform enables the MENAC to gather, analyse, and share relevant information with various governmental bodies. This processing will enable the identification of anti-corruption compliance trends and patterns and support targeted awareness-raising activities.

Digital platforms lay the groundwork for integrating more sophisticated technologies using data analytics and AI, including machine learning and generative AI. These technologies may improve the quality and effectiveness of governments' assessment efforts. As with companies, data analytics enable public authorities to process vast amounts of data submitted by corporations as part of compliance assessments. AI systems employing machine learning algorithms can predict future outcomes based on historical data, including corruption incidents, contractual relationships, locations, and times (UNICRI and INTERPOL, Revised February 2024^[35]). Machine learning models can identify patterns and correlations between these variables and corruption risks, offering predictive insights. Moreover, generative AI, such as AI language models,¹² allows the creation of new texts based on learned patterns.¹³ For instance, such generative AI tool could help develop or update assessment questionnaires to collect complex data efficiently and develop a qualitative analysis based on identified patterns.

AI and data analytics technologies can support public authorities at different levels. In the context of companies' individual assessments, public officials may identify patterns in corruption incidents within or across companies, flag high-risk areas/processes and use this information to explore potential linkages with anti-corruption compliance measures. Where companies utilise AI tools for self-assessment, public officials can also better assess the results of these efforts. Consequently, public authorities could offer tailored feedback to companies, support law enforcement in detecting corruption, and refine their assessment methodologies and policy responses.

Challenges related to the use of data analytics and AI technologies

Challenges, risks, and technical considerations arise with the use of digitised tools, including data analytics and AI-based tools. The main challenges faced by public integrity authorities include a shortage of skills and experience, as well as challenges related to preserving data privacy and security, budget constraints, quality of data and IT limitations (OECD, 2023^[36]). These challenges should be considered by governments willing to step up or engage in assessment efforts.

Regarding resource considerations, costs related to the gathering, management, and maintenance of data can be significant. Similarly to companies, governments will need to anticipate financial, technical, and human resources to continue to monitor and update their data analytics or AI solutions after deployment. Resources will also be necessary to train all relevant employees on how to use these solutions (OECD/UNESCO, 2024^[37]; Coalition for Integrity, 2021^[38]). Resources considerations may vary depending on whether the data is managed internally or outsourced to private third parties (OECD, 2023^[36]). Governments may choose to develop their internal expertise, leverage open-source models, utilise models developed by private companies for their advanced capabilities, or adopt a hybrid approach and tailor these models to their specific objectives and constraints.¹⁴

When leveraging data to assess corporate compliance, governments should consider potential biases. These could include sampling bias¹⁵ and statistical bias¹⁶ (OECD, 2023^[36]). For instance, a national authority decides to use one model to assess anti-corruption compliance programmes of all companies. A

risk of sampling bias arises if this public authority uses data primarily from large multinational companies as the dataset might exclude SMEs and consequently provide an inappropriate assessment for smaller companies. An example of statistical bias may arise in situations where a model aimed at predicting a company's risk of corruption systematically overemphasises past violations as the main predictor of future corruption. As a result, companies with past compliance issues might be over-penalised or excessively scrutinised even if they have made changes to address deficiencies. It is critical for public authorities to assess the potential threat and consequences of biases and to take the necessary steps to mitigate the risk of bias when using data analytics and AI.¹⁷ Other technical challenges relate to the risk of false-positive or false negative errors, requiring efforts to develop mitigation measures to minimise error rates (Köbis, N., C. Starke and I. Rahwan, 2022^[39]).

Challenges related to confidentiality, data privacy and security were also raised as a source of concerns by stakeholders involved in the consultation and the OECD expert meeting. Indeed, these concerns are even stronger when public authorities use data analytics or AI tools. Public authorities have a unique responsibility to the public. Breaches of confidentiality can undermine public trust in law enforcement and anticorruption institutions, especially if these relate to sensitive issues such as ethical violations. There is also a higher expectation for governments to handle data ethically and transparently. A data breach or misuse of AI by a government entity might lead to a larger public outcry than if the same occurred within a private company, due to the expectation that governments are custodians of public welfare. Countries should invest time and resources in developing effective data policies, governance models, and capacities to ensure the responsible use of data analytics and AI in assessing the effectiveness of anti-corruption compliance programmes (OECD, Revised in May 2024^[40]).¹⁸

Finally, interpretation challenges might impact the use of AI-based tools for assessing the effectiveness of anti-corruption compliance programmes. Although AI models often rely on quantifiable data, such data may not always straightforwardly reflect a compliance programme's effectiveness due to complexities in interpreting results. For instance, an increase in reported incidents might indicate a higher occurrence of ethical violations within a company or improved reporting practices due to a healthier compliance culture. To address these challenges, governments using AI-based tools to assess anti-corruption compliance programmes should ensure careful calibration. This may involve incorporating more qualitative data, adding contextual indicators, and regularly re-evaluating and refining models to reflect evolving compliance standards and practices.

3 Educating, providing feedback and learning from other stakeholders

Promoting transparency about the rationale of official public authorities' decisions

As public authorities build their capacity and resources to engage in more robust assessments of private sector anti-corruption compliance programmes, it is important for them to engage with the private sector. This can serve multiple purposes: first, engagement with the private sector can improve governments' understanding of how to assess corporate compliance programmes and whether government criteria are realistic and feasible. Second, increased public-private engagement can raise awareness in the private sector about government expectations. Third, it can establish a feedback loop where governments provide case-specific insights on compliance programmes' implementation and companies share challenges and lessons learned, thereby fostering mutual understanding and improvement.

Transparency about individual assessments can help promote trust with the private sector. For example, an important source of transparency lies in the publication of resolution or press release on the relevant governmental authority's website including the rationale for the determination of the resolution and the criteria taken into account in the assessment.¹⁹ This is especially crucial in the context of non-trial resolutions, as highlighted by the OECD Anti-Bribery Recommendation (see Box 3).²⁰ In addition to providing legal certainty to companies, implementing such activities help ensure that the private sector understands the rationale behind the decision.

Box 3. Transparency in the context of trial and non-trial resolutions

Making corruption and foreign bribery resolutions accessible allows in particular for public oversight, thereby supporting accountability on the adequacy, fairness, and consistency of such resolutions.

The OECD Anti-Bribery Recommendation recommends that member countries make public and accessible, consistent with data protection rules and privacy rights, as applicable, and through any appropriate means, important elements of resolved cases of bribery of foreign public officials and related offences, including the main facts, the natural or legal persons sanctioned, the approved sanctions, and the basis for applying such sanctions (section XV.iii). Similar provisions apply to non-trial resolutions (section XVIII). In particular, countries should also make public remediation measures applied as part of the non-trial resolution, including the adoption or improvement of internal controls and anti-corruption compliance programmes or measures and monitorship.

Corporate anti-corruption compliance programmes can, depending on the context, serve as eligibility criteria for non-trial resolutions, mitigating factors in sanctioning, or as remediation measures. Greater transparency in how these programmes are assessed in specific cases – such as through the

publication of resolution details – provides companies with clearer legal certainty regarding government expectations and assessment practices.

Some countries have made efforts to publish non-trial resolutions, in full or in part, including information on how corporate anti-corruption compliance programmes were considered in the resolution process.

For instance, in the United States v. ABB Ltd., Deferred Prosecution Agreement, concluded in December 2022, the DOJ noted that “the Company engaged in extensive remedial measures, including hiring experienced compliance personnel and, following a root-cause analysis of the conduct described in the Statement of Facts, investing significant additional resources in compliance testing and monitoring throughout the organization; implementing targeted training programmes, as well as onsite supplementary case-study sessions; conducting continuing monitoring and testing to assess engagement with new training measures; restructuring of reporting by internal project teams to ensure compliance oversight; and promptly disciplining employees involved in the misconduct”.

Sources: OECD (2021), Recommendation of the Council for Further Combating Bribery of Foreign Public Officials in International Business Transactions, <https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0378> ; US DOJ (2022^[41]), United States. v. ABB Ltd. Deferred Prosecution Agreement, <https://www.justice.gov/criminal/file/1263851/dl?inline>

Providing feedback and building on lessons learned

In assessing corporate compliance programmes, governments gather vast amounts of data across industries and sectors, which can be used to identify risk areas and update relevant guidance for the private sector based on empirical evidence. Analysing this data enables governments to identify recurring compliance patterns, sector-specific risks, and the effectiveness of specific mitigation strategies. Governments can use the insights gained from these assessments to improve their guidance to businesses.

Sharing lessons from enforcement cases, particularly around how companies' compliance programmes have withstood scrutiny, can help the private sector better understand regulatory expectations. For instance, the AFA refined its Guidelines in 2021 based on inputs gathered during a public consultation, as well as trends observed during the audits conducted since the first edition of the Guidelines in 2017.²¹ The AFA also created publicly accessible guides on specific topics, derived from its assessment experience.²² These guides offer businesses a clear methodology to comply with regulatory expectations, as well as insights into best practices and compliance trends over time.

Brazil's Pro Ethics initiative incorporates feedback from both public and private stakeholders, updating its integrity programme standards with each new iteration. This practice ensures that compliance expectations reflect the latest advancements and common challenges, helping companies to align with evolving regulatory requirements. The CGU also recently published revised Guidelines for Private Companies on integrity programmes, aimed at updating the “concept of Integrity Programme, considering new legislation and market practices” (CGU, 2024^[15]). These Guidelines highlight practices and scenarios observed in past cases to support companies in developing and implementing their anti-corruption compliance programme.

Private sector representatives actively support a structured bilateral feedback loop, emphasising the value of government-issued findings from compliance assessments. Such feedback allows businesses to adjust and strengthen their anti-corruption frameworks based on practical insights. Currently, only a few countries, including France, have formal mechanisms to provide feedback to the private sector. Notably, the AFA provides companies with specific recommendations after an audit and may revisit firms periodically to

assess progress. Countries with the resources and capacity to develop similar practices could significantly enhance private-sector compliance efforts.

Building on peer learning and collaboration, especially with the private sector

To continue improving assessments and ensure that these are driven by effectiveness considerations, government entities in charge of assessing anti-corruption compliance programmes may build on peer learning and cooperation at the domestic and international level.

Learning through pilot programmes

Lessons can be learned from assessing anti-corruption compliance programmes in the context of testing or pilot programmes.

For example, South Korea developed a pilot programme aimed at preventing corruption within selected government-owned enterprises, with the view to inform its future efforts to prevent corruption within the private sector.²³ In the framework of this programme, the Anti-Corruption and Civil Rights Commission (ACRC) conducts pilot assessments of the effectiveness of the anti-corruption compliance measures in these selected entities, providing references for the entities to autonomously implement the anti-corruption compliance measures. Policies and procedures in relation to the assessment on the anti-corruption compliance practices of private companies (i.e., listed entities and corporations that are not owned by the Korean government) are currently being developed and are yet to be implemented.

As governments are developing assessment approaches and tools, it will be important for them to test out different strategies to determine what strategies work and incorporate this feedback into their assessment approach and methodology.

Learning from private sector practices

Companies employ a combination of quantitative and qualitative tools to assess the effectiveness of their anti-corruption programmes (for further details, please see the OECD report on companies' assessments of anti-corruption compliance (OECD, 2025^[21]). These tools include (i) indicators and metrics, (ii) culture and behavioural surveys, (iii) data analytics and artificial intelligence, (iv) internal and external audits, (v) benchmarking, peer learning and collective action initiatives. However, few governments explicitly refer to these tools in their guidance on assessments of corporate anti-corruption efforts.

Notably, the use of data analytics and AI is growing among companies, and this could be another area where governments and private sector can learn from each other's practices. Since September 2024, the US DOJ's ECCP instructs prosecutors to examine how companies assess the potential impact of new technologies on their ability to comply with criminal law and their risk management (US DOJ, Revised in September 2024^[14]). Prosecutors will also assess how companies mitigate the risks and unintended consequences of AI, and what baseline of human decision-making is used to evaluate AI. This recent revision of the ECCP has crystallised an emerging practice. For instance, in an FCPA case, the US DOJ provided credit to a company in the context of the conclusion of a non-prosecution agreement, noting that the company engaged in remedial measures, including the use of data analytics to monitor and measure its compliance programme's effectiveness.²⁴

Companies also use peer learning, benchmarking, and collective action to enhance their anti-corruption efforts. However, these tools are rarely acknowledged in governments' assessment methodologies. One example is Brazil's Pro Ethics Initiative Compliance Form which recognises the role of collective action, highlighting senior management's participation in integrity-related collective actions as a positive factor (CGU, 2022^[17]). The UK Bribery Act Guidance also suggests that organisations could benefit from drawing on the experiences of other companies and industry bodies, though it does not explicitly require such

practices (UK Ministry of Justice, 2012^[12]). This indicates a gap between corporate practices and formal national recommendations in promoting collaborative approaches to anti-corruption compliance.

Learning from the practice of international organisations, including multilateral development banks

Governmental entities can increase their expertise by using resources developed or made available by international organisations, including the OECD. The OECD Good Practice Guidance is a good example of resources developed by the OECD Working Group on Bribery that members can directly use in their efforts to clarify their anti-corruption compliance expectations, provide guidance to companies and step up their assessment efforts (see Annex A). Moreover, peer-review monitoring mechanisms, such as the one carried out by the OECD Working Group on Bribery, can foster alignment and consistency across countries' frameworks and practices to promote a level playing to companies operating in different jurisdictions.²⁵

Governmental entities can leverage the expertise and the resources developed by multilateral development banks (MDBs). For instance, the World Bank Group (WBG) has initiated a range of efforts targeted at anti-corruption compliance. One of its initiatives is an online Integrity Compliance Knowledge Sharing Platform that allows governments, companies and other stakeholders, "to learn more about integrity compliance programmes through interactive knowledge products."²⁶ The platform "hosts tailored eLearning courses, knowledge-guidance tools, and a document library that provides further information on best practices and tailored solutions."²⁷ Governments willing to strengthen their assessment efforts could benefit from resources available on this library.

Governmental entities could therefore consider cooperating with international experts engaged in assessment efforts and build on existing initiatives to foster companies' self-assessment efforts. Box 4 presents the MDB General Principles for Business Integrity Programmes, which were developed by six MDBs to support their assessments of corporate anti-corruption compliance programmes. Box 5 provides examples of relevant initiatives developed by the WBG and the Inter-American Development Bank (IADB) respectively. One of the examples illustrates the potential of mentorship programmes on compliance programmes a practice that governments could incentivise to encourage the sharing of experience.

Box 4. MDBs' assessment of corporate anti-corruption compliance efforts based on the MDB General Principles for Business Integrity Programmes

Countries could deepen cooperation with experts from MDBs to leverage their extensive experience in evaluating the effectiveness of corporate anti-corruption compliance programmes.

Entities that commit corruption-related misconduct can be subject to MDBs' sanctions mechanisms, under which sanctions can be imposed through formal proceedings or resolved through mutually agreed settlements. Corporate anti-corruption compliance programmes can be considered and assessed in this context. Compliance programmes may serve as a factor for consideration in negotiating settlements and can act as mitigating factors in determining sanctions. Additionally, sanctioned entities may be required to develop or enhance their anti-corruption compliance programmes as a condition for reinstatement or release from sanctions.

In 2023, six MDBs — the African Development Bank, Asian Development Bank, European Bank for Reconstruction and Development, European Investment Bank (EIB), Inter-American Development Bank, and the WBG — published the MDB General Principles for Business Integrity Programmes (General Principles). These principles build on the guidelines and experience of each MDB, providing a framework to help prevent fraud and corruption and to guide the development and evaluation of corporate anti-corruption compliance programmes. The General Principles exemplify MDBs' efforts to

enhance collaboration, align their practices, and ensure consistency in assessing the effectiveness of corporate anti-corruption measures.

In practice, the MDBs apply the General Principles as part of their efforts to assess companies' ability to strengthen and effectively implement their anti-corruption compliance programmes. This includes examining whether companies conduct root cause analyses following incidents, identify and manage corruption risks, and integrate anti-corruption considerations into their business decision-making processes. The MDBs also examine whether companies maintain appropriate documentation, communicate anti-corruption commitments externally, foster a culture of integrity internally, and perform periodic assessments to ensure continuous improvement.

Source: World Bank (2023^[42]), MDB General Principles for Business Integrity Programmes, <https://thedocs.worldbank.org/en/doc/528f96bfd7a3991fba23747e20ed6dc0-0530012023/mdb-general-principles-for-businessintegrity-programmes>

Box 5. Examples of initiatives and tools developed by MDBs to support corporate anti-corruption compliance assessment efforts

Countries could consider facilitating initiatives such as the mentorship programme organised by the WBG or the tool developed by the IADB to support SMEs, to foster companies' expertise and experience in assessing their own corporate anti-corruption compliance programmes.

The WBG's mentorship programme

One of the initiatives the WBG has implemented to foster corporate anti-corruption compliance programmes' effectiveness and companies' ability to assess their own measures is a mentorship programme for entities under WBG sanction. Where possible, the WBG Integrity Compliance Office matches a mentor company—typically one that has already been released from WBG sanction—with a mentee company that is addressing issues with its compliance programme as a condition for release from sanction. The WBG asks that mentors voluntarily provide help to their assigned mentees. This allows companies to get advice from a peer about the sort of compliance strategies, initiatives and assessment methodologies that may improve the mentee company's compliance programme. For companies not under sanction, the WBG has developed a "Networking Hub", available on its Integrity Compliance Knowledge Sharing Platform, through which companies can connect with each other to discuss compliance and potentially form organic mentorships.

A tool developed by the Inter-American Development Bank (IADB): the ABAC Solution

The Office of Institutional Integrity of the IADB found that SMEs faced barriers to developing programmes appropriate for their operations. To help SMEs address this challenge, OII worked with outside experts to develop an Anti-Bribery and Anti-Corruption Solution for SMEs (the ABAC Solution). The ABAC Solution guides companies through an integrity risk assessment and makes recommendations for the types of controls needed to manage those risks. It provides both guidance and flexibility as to how those controls should be implemented.

Once companies have completed the risk assessment and designed corresponding controls, the entire process is validated by external experts – local validators who confirm essential facts about the company and the process, and international experts, who assess whether the controls are appropriate and sufficient to manage the risk. The assessment and validation are intended to be monitored and

updated periodically. This approach helps increase the availability of local expertise by training a cadre of local validators. At the company level, this initiative improves integrity risk management in SMEs, as well as their ability to assess their anti-corruption compliance measures based on identified integrity risks.

Sources: Inputs provided by the Inter-American Development Bank and the World Bank Group

Collaborating with peer countries

Governments involved in multijurisdictional investigations could use the opportunity of a potential cooperation with experienced foreign counterparts to share good practices, common pitfalls, and experiences. For example, South Africa has only recently begun utilising non-trial resolutions to resolve allegations of misconduct (Rabaji-Rasethaba O., de Kock R., Thabane T. and Ashton C., 2024^[43]). For each of the cases it has brought to resolution, it coordinated with the US DOJ in pursuing the enforcement actions, thereby benefitting from the US DOJ experience in the area of non-trial resolution.

For countries that are emerging in their efforts to robustly enforce anti-corruption requirements, engaging with a more experienced agency can be an opportunity to learn, adapt, and obtain more information about the additional capacities and resources the government needs to put into place to bring cases on their own. Even countries with more expertise in anti-corruption compliance assessment efforts can benefit from interacting with other jurisdictions. Such experiences enable countries to maximise costs parameters, allocate resources and expertise, or better conduct their own investigations regarding violations that occurred within their direct jurisdictions. The efficiencies associated with multijurisdictional cases can allow for more productive resolutions of potential violations and more comprehensive assessment of companies' anti-corruption programmes.

4 What more can governments do: Recommendations from companies

Government action and regulatory frameworks remain the main drivers when companies design their compliance programmes and develop priorities. During the consultations carried out to develop this report, most companies expressed a desire for greater government leadership on the definition and measurement of what is considered an effective programme.

Consulted companies provided several recommendations to enhance government's capacities in effectively promoting and incentivising anti-corruption compliance. They called on governments to:

- **Improve the alignment, standardisation and consistency of their rules and guidance on corporate anti-corruption compliance and related assessment criteria, methodologies, and tools.** Companies suggested that governments provide more supporting resources – such as case studies – on how to *interpret and implement* them, which should be tailored differently for SMEs and larger organisations. As companies' representatives explained:

“Governments don't have to tell us specifics, but they could give examples of settlements or examples of when companies have used data well to identify risk”

“Governments need to be better aware of what the business implications will be every time they issue a law or directive”

However, companies expressed differing views on how prescriptive government guidance should be. Although criticism of 'tick box' exercises was relatively uniform, some companies gave the impression that they would be relieved if governments could provide them with more granular guidance. Others – particularly the very large companies interviewed – would prefer to focus on agreeing to a unified set of outcomes but maintain flexibility in the approaches taken to achieve these outcomes. The difference in views would again suggest that governments should consider different approaches for larger and smaller companies. As companies' representatives explained:

“We do not design our programme to the latest pronouncement of the government. We try to be more thoughtful: what risk is the government trying

to mitigate, and how can we innovatively think about addressing that [risk]?”

“When we demand too much from governments, we are worried about loss of flexibility”

- **Collaborate more closely with other jurisdictions for closer alignment in the practical implementation of anti-corruption laws.** While some harmonisation efforts exist, companies highlighted that inconsistent laws and regulations across jurisdictions remain a significant hurdle for implementing effective compliance programmes. Companies with global operations often face competing demands from different regulators across several jurisdictions, making it challenging to establish and apply group-wide compliance frameworks and assessment mechanisms. Companies encouraged governments to pursue greater regulatory and practical alignment and collaborate with international organisations, including the OECD and its Working Group on Bribery, to harmonise anti-corruption standards and practices.
- **More consistently implement and enforce the laws they already have in place,** which would improve clarity around expectations, help compliance departments obtain adequate resource allocation, and support a level playing field between companies. As companies’ representatives explained:

“Governments should enforce the laws they have, so companies can be sure that their peers are having to comply [as well]. Otherwise, why bother?”

- **Continue to offer incentives for the implementation of effective compliance programmes,** which are appreciated by companies, including measures like tax breaks, preferential interest rates, reputational benefits, preferential access to public procurement, or reduced penalties when wrongdoing occurs. This could include the recognition of collective action initiatives (when associated with a sound verification mechanism) when granting incentives. Companies, and SMEs in particular, find incentives particularly beneficial and an effective way to level the playing field by creating an additional business case for companies with limited resources. As one company representative explained:

“Incentives motivate. They are critical - especially for companies that have less mature programmes”

- **Engage in dialogue and partnership with companies to create more trust between the public and private sectors, and to enable co-development of innovative approaches and technical guidance on how to assess compliance programmes.** Companies have said that they do not necessarily have the resources and networks to organise collaboration opportunities themselves,

but there is appetite for engagement with governments, as well as peer learning. Engagement through Collective Action initiatives would be particularly valued, as companies have said this makes them feel less exposed than when they act alone. As one company representative explained:

“If governments could create more of an open-door approach where companies could discuss things [with them], it would be very helpful”

- **Provide guidance and raise awareness of private sector on how to develop, implement and assess anti-corruption compliance programmes, as well as on governments’ expectations with respect to incentives.** Companies recommended that governments consult the private sector when developing and updating guidance on corporate anti-corruption compliance assessments. This would help ensure that governments’ expectations are clear, and that the guidance reflects lessons learned from companies’ practical experiences. Companies also suggested that governments develop specific guidelines on good anti-corruption compliance practices in some specific major industries for the economy of their country. Finally, companies called on governments to raise awareness in the private sector of the extraterritoriality of other anti-corruption legal frameworks and their potential impact on companies operating domestically and abroad.
- **Consider the wide range of assessment tools used by companies and value innovative approach in their assessment methodologies.** As reported by companies, there will always need to be many different sources to inform about the effectiveness of a compliance programmes. In their assessment efforts, governments should consider companies’ multiple innovative practices to assess the effectiveness of anti-corruption compliance programmes and build on good practices to strengthen their assessment methodologies.
- **Collaborate with companies to think through how data analytics and artificial intelligence can be leveraged for assessing the effectiveness of corporate anti-corruption compliance programmes.** The opportunities offered by further public-private collaboration are many in relation to data analytics and artificial intelligence. As put forward by *Business at OECD*, governments should work hand-in-hand with the private sector to “increase the odds of success of digital solutions by collaborating in: the design of the digital solution, since ultimately the private sector are key stakeholders and users; education and training in the use of the technology and on its benefits; and incentives at the macro level to encourage companies to adopt digital solutions” (Business at OECD, 2022^[44]). Governments seeking to use data analytics and artificial intelligence in their assessment efforts should carefully consider challenges associated with digitised tools, particularly those concerning confidentiality, data privacy and security.
- **Utilise the data they hold about companies’ anti-corruption activities and their own to gain insights and drive learning based on patterns and practical experience.** Suggestions included using artificial intelligence to review and identify effective compliance patterns or ‘root causes’ of corruption cases. To improve capacity for data mining and analysis, governments should invest in digitalising their operations; ensure consistency of data tagging and storage, and well as the interoperability of technology systems and data repositories; and encourage or direct companies to apply similar standards. Facilitating the exchange of relevant, legally and ethically permissible

data—both between governments and companies, and across government agencies—must also be normalised. This would enable governments and businesses to learn from each other’s experiences, uncover trends, and better prevent corruption. To achieve this, governments would need to invest in attracting ‘data fluent’ talents and could also seek the expertise of the private sector here. As one company representative explained:

“Digitalised governments will see reduced corruption”

- **Consider integrating the discussion on compliance effectiveness in the wider discourse and body of research on topics such as Monitoring & Evaluation, and Impact Measurement** with a view to use existing concepts and definitions for the purpose of assessing the effectiveness of anti-corruption compliance measures.
- **Provide specific support to SMEs in assessing the effectiveness of their anti-corruption programme.** Despite their role as important contributors to global value chains, SMEs may not have the necessary resources or capacity to assess the effectiveness of their anti-corruption programme (UNODC, 2013^[6]; OECD, 2022^[45]). In terms of capacity, SMEs face specific practical challenges, such as a lack of data to identify patterns of misconduct or difficulties to maintain confidentiality (Ministry of Justice, Republic of Korea; World Bank, 2024^[46]).²⁸ Given that the sophistication of anti-bribery policies and measures varies based on companies’ size and capacities, SMEs would benefit from further support in assessing the effectiveness of their anti-corruption programme. Such support could come from governments, private sector partners – especially within their supply chains –, civil society, or international organisations. SMEs consulted emphasised the importance of networks and regional or global initiatives to compensate for their limited resources and capacities. Governments should further promote and facilitate such initiatives to empower SMEs. An example of governmental support is the recent effort made by Brazil’s CGU to develop a self-assessment tool as part of the Pact for Business Integrity (CGU, 2024^[26]). This initiative, tailored for companies starting their integrity journey including SMEs, helps companies at the early stages of compliance to strengthen and evaluate their anti-corruption programmes and measures.
- **Contribute to the education of societies**, investing in ethics and anti-corruption curricula for students, and in the development of the skillsets needed for multi-disciplinary compliance functions. This will support the creation of ‘enabling environments’ for ethics and compliance, both within companies and in societies at large. As one company representative explained:

“Effective compliance might stem from rules and legislation, but to be truly effective it needs to be combined with the daily actions and behaviour of staff”

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 In addition, “efficiency” would refer to “minimizing the costs of the anti-corruption programme, while ensuring the benefits of the anti-corruption policies and procedures, including lower legal, commercial and reputational risks”. “Sustainability” would refer to “the extent to which the anti-corruption policies and procedures and their related results help to minimise the risk of corruption in the long run.”

² For more information on the Pro Ethics Initiative: <https://www.gov.br/cgu/pt-br/assuntos/integridade-privada/avaliacao-e-promocao-da-integridade-privada/empresa-pro-etica>

³ Article 4 of the French Act 2016-1691 of 9 December 2016.

⁴ Assessments within the framework of the 2022-2023 edition of Pro Ethics were carried out based on ten assessment areas with a corresponding scoring, namely 1) Commitment of the Company's Senior Management (13 points); 2) Internal Body Responsible for Implementing the Integrity Programme (12 points); 3) Risk Management for Integrity (10 points); 4) Code of Ethics, Integrity Policy and Procedures (19 points); 5) Training and Communication Actions on the Integrity Programme (12 points); 6) Controls to Ensure the Accuracy and Clarity of Accounting Records and the Reliability of Reports and Financial Statements (5 points); 7) Due Diligence for Contracting and Supervising Third Parties and for Corporate Mergers and Acquisitions (10 points); 8) Channels for Reporting, Remediation and Disciplinary Measures (11 points); 9) Monitoring of the Integrity Programme (4 points); and 10) Transparency and Social Responsibility (4 points). See CGU Pro Ethics Scoring and Distribution Form, accessible here: <https://www.gov.br/cgu/pt-br/assuntos/integridade-privada/avaliacao-e-promocao-da-integridade-privada/empresa-pro-etica/arquivos/2022-2023/FormulriosPrtica20222023.pdf>

⁵ The six principles are the following: 1) Proportionate procedures, 2) Top-level commitment, 3) Risk Assessment, 4) Due diligence, 5) Communication (including training), and 6) Monitoring and review. See U.K. Ministry of Justice (2012) Bribery Act 2010 Guidance, available at: <https://assets.publishing.service.gov.uk/media/5d80cfc3ed915d51e9aff85a/bribery-act-2010-guidance.pdf>

⁶ For this purpose, the UKBA Guidance highlights that anti-bribery procedures should always be robust, effective and proportionate to risk. It further invites companies to consider a wide range of internal and external review mechanisms to monitor their procedures and makes necessary improvements (e.g. internal financial control mechanisms, staff surveys, questionnaires, and feedback from training). See also in Table 14. Periodic reviews, testing and evaluation.

⁷ See also Act 2016-1691 of 9 December 2016 (Sapin II Act), available at: <https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000033558528>

⁸ See art. 4 of the Act No. 2016-1691 of 9 December 2016 on transparency, combating corruption and the modernisation of economic life (the Sapin II Act).

⁹ The prosecutor should ordinarily accept the company's preferred monitor. However, where the prosecutor considers there to be a conflict of interest or that the monitor is inappropriate, or does not have the requisite experience and authority, they may reject the proposed appointment. SFO (2013) Deferred Prosecution Agreements Code of Practice, section 7.11, https://www.cps.gov.uk/sites/default/files/documents/publications/dpa_cop.pdf

¹⁰ For instance, in a case against a former Minister of the Government of Bolivia, the analysis of information and data available to the DOJ, including from financial records, enabled the DOJ to expand the investigation. The former high-level public official was sentenced to 70 months in prison after pleading guilty to money laundering conspiracy. See Acting Assistant Attorney General Nicole M. Argentieri's Keynote Address at the 40th International Conference on the Foreign Corrupt Practices Act, March 2024, <https://www.justice.gov/opa/speech/acting-assistant-attorney-general-nicole-m-argentieri-delivers-keynote-address-40th>. For more details on the case, see also DOJ (2023), Former Bolivian Minister of Government Sentenced for Bribery Conspiracy, Press release, available at: <https://www.justice.gov/opa/pr/former-bolivian-minister-government-sentenced-bribery-conspiracy>

¹¹ MENAC's platform is accessible here: <https://entidade.mec-anticorruptcao.pt/Account/Login?ReturnUrl=>

¹² For more information on AI language models, see the dedicated OECD webpage available at : https://www.oecd.org/en/publications/ai-language-models_13d38f92-en.html.

¹³ The most common algorithms for text generation are NLP architectures such as Recurrent Neural Networks (RNN), Long Short-Term Memory Networks (LSTM), or Transformer models (such as BERT, GPT). See UNICRI and INTERPOL (Revised February 2024), Toolkit for Responsible AI Innovation in Law Enforcement: Introduction to Responsible AI Innovation, <https://unicri.it/Publication/Toolkit-for-Responsible-AI-Innovation-in-Law-Enforcement-UNICRI-INTERPOL>.

¹⁴ As reported in (OECD, 2023^[36]), "integrity actors" would predominantly use open-source and private sector models, which would help to overcome constraints in financial and human resources. Stakeholders involved in the consultation and the OECD expert meeting also expressed concerns related to confidentiality.

¹⁵ According to (OECD, 2023^[36]), "sampling bias occurs when the data underlying a model are not truly representative of the population they are intended to represent".

¹⁶ According to (OECD, 2023^[36]), Statistical bias can be defined as a situation where "a model systematically makes the same prediction error as a function of the expected result".

¹⁷ 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>.

¹⁸ The OECD Recommendation on Artificial Intelligence identifies five value-based principles for the responsible use of AI and could be used by countries willing to strengthen their capacity to use data

analytics and AI for assessment purposes while putting the necessary safeguards in place to mitigate risks related to data analytics and AI and ensure responsible use.

¹⁹ See for instance United States v. ABB Ltd., Deferred Prosecution Agreement, available at: <https://www.justice.gov/criminal/file/1263851/dl?inline>, which highlighted that “the Company engaged in extensive remedial measures, including hiring experienced compliance personnel and, following a root-cause analysis of the conduct described in the Statement of Facts, investing significant additional resources in compliance testing and monitoring throughout the organization; implementing targeted training programmes, as well as onsite supplementary case-study sessions; conducting continuing monitoring and testing to assess engagement with new training measures; restructuring of reporting by internal project teams to ensure compliance oversight; and promptly disciplining employees involved in the misconduct”.

²⁰ Section XVII and XVIII OECD, Recommendation of the Council for Further Combating Bribery of Foreign Public Officials in International Business Transactions (OECD, 2021^[1])

²¹ In 2020, after three years of activity and drawing lessons from its advisory and control missions, AFA has undertaken a process to update its recommendations. This draft was put out to public consultation from 16 October to 16 November 2020. More than forty contributors took part in this consultation. See <https://www.agence-francaise-anticorruption.gouv.fr/fr/recommandations>

²² See AFA’s website to find all available practical guides: <https://www.agence-francaise-anticorruption.gouv.fr/fr/guides-et-fiches-pratiques>

²³ According to Korean authorities, ACRC started a test operation of the compliance programme with six public institutions in August 2021. ACRC (2022), Press Release “ACRC Designated 14 Public Institutions for Test Operation of the Integrity and Ethics Compliance Program to Enhance Transparency of Public Institutions”, available at: https://www.acrc.go.kr/board.es?mid=a20301000000&bid=62&act=view&list_no=42030. Participating public institutions include Korea Electric Power Corporation, Korea Gas Corporation, Korea District Heating Corporation, Korea Land and Housing Corporation, Korea Expressway Corporation, Korea Water Resources Corporation. The ACRC prepared and published the first version of “Integrity & Ethics Compliance Program Guideline for State-Owned Enterprises” (the “Guideline”) in June 2022. The Guideline was distributed to every public institution. A revised version was published in June 2023. See ACRC (2023), Press Release, “The First “Integrity and Ethics Compliance Guideline for Business” is Planned to be Released”, available at: https://www.acrc.go.kr/board.es?mid=a20301000000&bid=62&list_no=45724&act=view

²⁴ See US Department of Justice (2023), Press release, available at: <https://www.justice.gov/opa/pr/albamarle-pay-over-218m-resolve-foreign-corrupt-practices-act-investigation>

²⁵ For more information on the Working Group on Bribery’s Peer-review country monitoring and evaluation, please see: <https://www.oecd.org/en/about/committees/working-group-on-bribery.html>

²⁶ Homepage, World Bank, Integrity Compliance Knowledge Sharing Platform, <https://www.integritycomplianceknowledgehub.org/>

²⁷ Homepage, World Bank, Integrity Compliance Knowledge Sharing Platform, <https://www.integritycomplianceknowledgehub.org/>.

²⁸ As highlighted in the Guidance published by the Ministry of Justice of the Republic of Korea and the World Bank, “SMEs may face more hurdles than larger companies in effectively auditing or terminating business partner contracts for suspected misconduct, especially when a replacement may be difficult to find, or when a larger partner imposed its contractual terms on the engagement”.