

### Anti-Corruption Compliance Policy Guideline Reference

The following are the types of policies that companies should consider as part of a comprehensive anti-bribery compliance program. For the full text of model policies or other guidance, please refer to the examples listed below under “Example References”. References are to the following:

- Foreign Corrupt Practices Act 2012 Resource Guide (FCPA Resource Guide)
- Transparency International’s *Business Principles for Countering Bribery* (TI BPCB)
- World Economic Forum *Partnering against Corruption Initiative Principles* (PACI Principles)
- Organization for Cooperation & Development *Good Practice Guidance on Internal Controls, Ethics, and Compliance* (OECD Good Practice Guidance)
- UK Bribery Act 2010 Guidance (UK Bribery Act Guidance)
- The U.S. Sentencing Guidelines – Chapter Eight – Sentencing of Organizations (USSG)

| Process Categories             | Components                          | Summary of Reference Language                                                                                                                                                                                                                                                                                                       | References                                                                                                                                                                                                                 |
|--------------------------------|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Policies, Procedures & Records | Form of Code, Policies & Procedures | Code of conduct or ethics statement should convey a commitment to compliance with ethical business practices in general and anti-corruption laws in particular. Code of conduct or ethics statement should be implemented throughout the organization by comprehensive policies and procedures that put the principles into action. | FCPA Resource Guide ch. 5 (p. 57-58)<br>TI BPCB 2 & 3<br>PACI Principles 2 & 3<br><br>OECD Good Practice Guidance A)1<br><br>UK Bribery Act Guidance Principle 1 (1.6 & 1.7)<br><br>USSG Section 8B2.1(a)(2) & 8B2.1(b)(1) |
|                                | Scope of Program                    | Expectation of ethical conduct should apply both internally across all parts of the company, and externally to agents, suppliers, contractors and business partners. Anti-corruption compliance program should address internal and external risks.                                                                                 | FCPA Resource Guide ch. 5 (p. 58-59)<br>TI BPCB 5.2<br>PACI Principles 5.2<br><br>OECD Good Practice Guidance 6<br><br>UK Bribery Act Guidance Principle 1                                                                 |

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| <b>Policies, Procedures &amp; Records (continued)</b> | <b>Communication &amp; Publication of Compliance Policies</b> | Compliance policies should be effectively publicized and distributed throughout the company and easily accessible to all levels of personnel.                                                                                                                                                                                                                                                                                                             | FCPA Resource Guide ch. 5 (p. 57)<br>TI BPCB 5.6<br>PACI Principles 5.6.1<br>OECD Good Practice Guidance A)2<br>UK Bribery Act Guidance Principles 1, 2 (2.3) & 5          |
|                                                       | <b>Bribery</b>                                                | Policy prohibits the offer or receipt of anything of value in exchange for a business benefit or advantage. Policy prohibits all forms of bribery, whether direct, indirect, or through third parties.                                                                                                                                                                                                                                                    | FCPA Resource Guide ch. 5 (p. 57)<br>TI BPCB 2 & 4.1<br>PACI Principles 2 & 4.1<br>OECD Good Practice Guidance A)2<br>UK Bribery Act Guidance Principles 1 (1.6) & 2 (2.3) |
|                                                       | <b>Gifts, Hospitality &amp; Expenses</b>                      | Policy should prohibit the offer or receipt of anything of value in exchange for a business benefit or advantage. Gifts, hospitality and expenses must not improperly affect or influence the outcome of a business transaction, or give the appearance of affecting a business transaction. Policy may recognize limited circumstances in which the giving or accepting of “reasonable and bona fide” gifts, hospitality, and expenses may be permitted. | FCPA Resource Guide ch. 5 (p. 58)<br>TI BPCB 4.5<br>PACI Principles 4.5<br>OECD Good Practice Guidance 5<br>UK Bribery Act Guidance Principle 1 (1.7)                      |
|                                                       | <b>Political Contributions</b>                                | Policy should prohibit direct or indirect contributions to political parties, candidates, and other politically engaged persons as a subterfuge for bribery.                                                                                                                                                                                                                                                                                              | FCPA Resource Guide ch. 5 (p. 58)<br>TI BPCB 4.2<br>PACI Principles 4.5<br>OECD Good Practice Guidance 5<br>UK Bribery Act Guidance Principle 1 (1.7)                      |

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| <b>Policies, Procedures &amp; Records (continued)</b> | <b>Charitable Contributions</b>   | Policy should prohibit the misuse of charitable donations and sponsorships as a subterfuge for bribery and corruption.                                                                                                                                                                                                                                                           | FCPA Resource Guide ch. 5 (p. 58)<br>TI BPCB 4.3<br>PACI Principles 4.3<br>OECD Good Practice Guidance 5<br><br>UK Bribery Act Guidance Principle 1 (1.7)                                                             |
|                                                       | <b>Facilitation Payments</b>      | Facilitation payments (payments made to expedite a legally required process or performance) are bribes prohibited by most countries and should be identified, eliminated, and prohibited. [U.S. – If a facilitation payment is unavoidable and legal under local law, require documentation of the payment while maintaining the goal of eliminating all facilitation payments.] | FCPA Resource Guide ch. 2 (p. 25-26)<br>TI BPCB 4.4<br>PACI Principles 4.4<br><br>OECD Good Practice Guidance 5<br><br>UK Bribery Act Guidance Principle 1 (1.7)                                                      |
|                                                       | <b>Due Diligence of Employees</b> | Policy should require risk-based due diligence of employees to mitigate the risk of bribery.                                                                                                                                                                                                                                                                                     | FCPA Resource Guide ch. 5 (p. 58)<br><br>UK Bribery Act Guidance Principle 4 (4.6)<br><br>USSG Section 8B2.1(a)(1)<br><br><i>See also</i> TI BPCB 5.3.1 (Human Resources);<br>PACI Principles 5.3.1 (Human Resources) |
|                                                       | <b>Accurate Business Records</b>  | Company should implement, review and maintain policy and procedures to maintain accurate and complete records of all business information and transactions.                                                                                                                                                                                                                      | FCPA Resource Guide ch. 5 (p. 58)<br>TI BPCB 5.7.2<br>PACI Principles 5.7.1<br>OECD Good Practice Guidance 7<br><br>UK Bribery Act Guidance Principle 1 (1.7)                                                         |
|                                                       | <b>Anti-retaliation</b>           | Policy should protect whistleblowers from retaliation for reporting suspected violations of anti-corruption policies.                                                                                                                                                                                                                                                            | FCPA Resource Guide ch. 5 (p. 61), ch. 8<br><br>TI BPCB 5.5.1<br>PACI Principles 5.5.2<br><br>UK Bribery Act Guidance Principle 5 (5.3)<br><br>USSG Section 8B2.1(b)(5)(C)                                            |

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| <p><b>Anti-Corruption Compliance Team</b></p>        | <p><b>Compliance Structure &amp; Resources</b></p> | <p>Company should ensure Board of Directors (or equivalent body) and senior level commitment to the anti-corruption program. Specific senior management should be responsible for implementation of the program and have direct reporting lines to the Board or equivalent body. The compliance team should be provided with adequate resources and authority.</p>                                                                                                                                                                                                                                                  | <p>FCPA Resource Guide ch. 5 (p. 57, 61)<br/>TI BPCB 5.1<br/>PACI Principles 5.1<br/><br/>OECD Good Practice Guidance A) 1 &amp; 4<br/><br/>UK Bribery Act Guidance Principles 1 (1.7) &amp; 2 (2.4)<br/><br/>USSG Section 8B2.1(b)(2)(A) &amp; 8B2.1(b)(2)(B) &amp; 8B2.1(b)(2)(C)</p> |
| <p><b>Scope &amp; Quality of Risk Assessment</b></p> | <p><b>Risk Assessment</b></p>                      | <p>Anti-corruption compliance program should be based on comprehensive assessment of risk of bribery and corruption. It should be updated regularly, across all aspects of Company's business and operations, taking into account such things as the markets and countries in which it conducts business, the size of the company, the nature and extent of its reliance on external business partners, and other relevant circumstances. Risk assessment should measure both the likelihood and severity of possible violations and should identify mitigating actions, including new policies and procedures.</p> | <p>FCPA Resource Guide ch. 5 (p. 58-59)<br/>TI BPCB 3.2<br/>PACI Principles 3.2<br/><br/>OECD Good Practice Guidance A)<br/><br/>UK Bribery Act Guidance Principles 1 &amp; 3</p>                                                                                                       |

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| Management of Supply Chain | Risk-Based Due Diligence of External Partners            | Comprehensive risk-based due diligence should be conducted and documented prior to entering into business transaction or relationship with joint venture partners, agents, business partners, contractors and suppliers. It should take into account such things as the markets and countries in which it conducts business, the size of the company, the nature and extent of its reliance on external business partners, and other relevant circumstances. Assessment should measure both the likelihood and severity of possible violations. Due diligence should be updated regularly for external partners with ongoing relationship. | FCPA Resource Guide ch. 2; ch. 5 (p. 60, 62)<br>TI BPCB 5.2.2.1, 5.2.3.2 & 5.2.4.2<br>PACI Principles 5.2.2, 5.2.3.1, 5.2.3.2 & 5.2.4.2<br>OECD Good Practice Guidance 6 i)<br>UK Bribery Act Guidance Principles 1 (1.7), 3 (3.3) & 4<br>USSG Section 8B2.1(a)(1) |
|                            | External Partner Adherence to Anti-Corruption Principles | Company should require external agents, business partners, contractors and suppliers it controls (or otherwise as appropriate) to implement its own or comparable anti-corruption policies and procedures, and encourage all others to do the same.<br><br>Company should require such external partners to self-certify compliance at the outset of the relationship and periodically thereafter.                                                                                                                                                                                                                                         | FCPA Resource Guide ch. 5 (p. 60-61)<br>TI BPCB 5.2<br>PACI Principles 5.2<br>OECD Good Practice Guidance 5 & 6<br>UK Bribery Act Guidance Principle 1 (1.3)                                                                                                       |
|                            | Monitoring of Business Partners                          | Companies should monitor external partner compliance.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | FCPA Resource Guide ch. 5 (p. 60)<br>TI BPCB 5.2<br>PACI Principles 5.2<br>OECD Good Practice Guidance 5 & 6<br>UK Bribery Act Guidance Principle 1 (1.3)                                                                                                          |
|                            | Anti-Corruption Provisions in Business Partner Contracts | Contracts with business partners should include contractual agreement to comply with Company's anti-corruption policies and procedures, including right of termination in cases of breach.                                                                                                                                                                                                                                                                                                                                                                                                                                                 | FCPA Resource Guide ch. 5 (p. 61)<br>PACI Principles 5.2<br>OECD Good Practice Guidance 6<br>UK Bribery Act Guidance Principle 1 (1.7)                                                                                                                             |

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| Training & Capacity Building | Internal & Agent Training                        | <p>Company should conduct periodic trainings to ensure effective communication of Company's anti-corruption policies and procedures. Trainings should provide a comprehensive overview of Company's compliance program and practical compliance guidance. Training should be periodically assessed for effectiveness.</p> <p>Recent U.S. Department of Justice FCPA settlements also require annual self-certifications.</p> | <p>FCPA Resource Guide ch. 5 (p. 59)<br/>           TI BPCB 5.4.1<br/>           PACI Principles 5.4.1<br/>           OECD Good Practice Guidance 8 &amp; 11<br/>           UK Bribery Act Guidance Principles 1 (1.7) &amp; 5 (5.6)<br/>           USSG Section 8B2.1(b)(4)(A)</p>                           |
|                              | Resources & Training for Other External Partners | <p>Company should serve as a resource to external business partners on anti-corruption principles and practices. Company should provide education and training, where appropriate, for external business partners, contractors and suppliers.</p> <p>Recent U.S. Department of Justice FCPA settlements also require annual self-certifications.</p>                                                                         | <p>FCPA Resource Guide ch. 2 (p. 31, 33); ch. 5 (p. 59)<br/>           TI BPCB 5.4.2<br/>           PACI Principles 5.4.2<br/>           OECD Good Practice Guidance 6 ii) &amp; 11 i)<br/>           UK Bribery Act Guidance Principles 1 (1.7) &amp; 5 (5.7)<br/>           USSG Section 8B2.1(b)(4)(B)</p> |
|                              | Communication                                    | <p>Company should effectively communicate about its compliance program both internally and externally. Company should publicly disclose information about its anti-bribery compliance. program.</p>                                                                                                                                                                                                                          | <p>FCPA Resource Guide ch. 2 (p. 31, 33); ch. 5 (p. 60-61)<br/>           TI BPCB 5.6<br/>           WEF PACI 5.6<br/>           OECD Good Practice Guidance A) 2 &amp; 8<br/>           UK Bribery Act Guidance Principles 1 (1.7), 2 (2.3) &amp; 5</p>                                                      |
|                              | Reporting System                                 | <p>An internal reporting system should be available to directors, officers, employees, agents, and business partners to seek guidance and report suspected breaches of anti-corruption policies, ethical standards, and law. The reporting channels should be accessible and, to the extent possible, confidential, to enable employees and others to report violations without risk of retaliation.</p>                     | <p>FCPA Resource Guide ch. 5 (p. 61)<br/>           TI BPCB 5.5 &amp; 5.8.1<br/>           PACI Principles 5.5<br/>           OECD Good Practice Guidance 11 ii)<br/>           UK Bribery Act Guidance Principles 1 (1.7) &amp; 5 (5.3)<br/>           USSG Section 8B2.1(b)(5)(C)</p>                       |

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| Monitoring & Measurement | Internal Financial and Accounting Controls | Company should implement, review and maintain comprehensive and effective system of internal financial and accounting controls to ensure accurate and complete recordkeeping with regular monitoring and audits sufficient to meet the requirements of applicable accounting and financial reporting requirements and sufficient to deter or detect and counter bribery and other financial improprieties. | FCPA Resource Guide ch. 2 (p. 16, 18, 31, 33); ch. 3 (p. 38-41)<br>TI BPCB 5.7<br>PACI Principles 5.7<br><br>OECD Good Practice Guidance 7 & 12<br><br>UK Bribery Act Guidance Principles 1 (1.7) & 6 (6.2)<br>USSG Section 8B2.1(b)(5)(A)                           |
|                          | Program Monitoring                         | Company top-level management should monitor and measure its anti-bribery compliance program and implement improvements as necessary to ensure its continued effectiveness. Results should be reported to the Board of Directors or equivalent body and evaluated periodically.                                                                                                                             | FCPA Resource Guide ch. 2 (p. 19); ch. 3 (p. 40)<br>TI BPCB 5.8<br>PACI Principles 5.8<br><br>OECD Good Practice Guidance A) 3 & 12<br><br>UK Bribery Act Guidance Principle 1 (1.7) & Principle 6 (6.3)<br><br>USSG Section 8B2.1(b)(5)(B) & 8B2.1(b)(7) & 8B2.1(c) |
|                          | Performance Reviews & Incentives           | Performance evaluations should include anti-corruption compliance assessments. Company should incentivize compliance.                                                                                                                                                                                                                                                                                      | FCPA Resource Guide ch. 5 (p. 59-60)<br>TI BPCB 5.3<br>PACI Principles 5.3.1<br><br>OECD Good Practice Guidance 9<br>USSG Section 8B2.1(b)(6)                                                                                                                        |
|                          | External Verification                      | Company should consider external verification of its anti-bribery compliance program.                                                                                                                                                                                                                                                                                                                      | FCPA Resource Guide ch. 5 (p. 63)<br>TI BPCB 5.9<br><br>UK Bribery Act Guidance Principle 6 (6.4)                                                                                                                                                                    |

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| <p><b>Corrective Actions &amp; Improvement</b></p> | <p><b>Corrective Actions</b></p>     | <p>Company should apply appropriate sanctions and disciplinary procedures to program violations. Company should conduct thorough investigations of suspected violations. Corrective action may include, depending on the circumstances, remedying harm caused; employee disciplinary action, including termination; withdrawal from projects; self-reporting to authorities; and cooperation with investigations. After misconduct is identified and addressed, company should conduct an internal root cause assessment of internal controls, ethics and compliance program, and modifications should be implemented as necessary.</p> <p>Recent U.S. Department of Justice FCPA settlements have also included robust investigation requirements and forward-looking compliance enhancement action plans.</p> | <p>FCPA Resource Guide ch. 5 (p. 59-60)<br/>TI BPCB 5.3.4<br/>PACI Principles 5.1.1.2, 5.2.3.2.4, &amp; 5.3.3<br/>OECD Good Practice Guidance 10<br/>UK Bribery Act Guidance Principles 1 (1.7), 5 (5.4) &amp; 6.2<br/>USSG Section 8B2.1(a), 8B2.1(b)(6) &amp; 8B2.1(b)(7) and commentary</p> |
|                                                    | <p><b>Continuous Improvement</b></p> | <p>Company should demonstrate commitment to continuous improvement by having periodic systems reviews, improvement plans and annual monitoring.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <p>FCPA Resource Guide ch. 5 (p. 61-62)<br/>TI BPCB 3.5 &amp; 5.8.1<br/>PACI Principles Forward, 3.5, 5.7.3 &amp; 5.8.1<br/>UK Bribery Act Guidance Principle 6.2</p>                                                                                                                          |