

Policies, Procedures  
& Records

AC Compliance Team

Scope & Quality of  
Risk Assessment

Management of  
Supply Chain

Training &  
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Monitoring &  
Measurement

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& Improvements



Tools

## CREATe Anti-Corruption Compliance Guideline Reference

### Instructions

The **CREATe Anti-Corruption Compliance Guideline Reference (Guideline Reference)** summarizes leading international standards and guidelines for developing or benchmarking an effective anti-corruption program.

Use these guidelines in any of the following ways:

- ▶ As a resource for developing or improving your own policies
- ▶ As a reference for strengthening your codes of conduct
- ▶ As a checklist for working with supply chain members to ensure the effectiveness of their anti-corruption compliance efforts

### A NOTE ABOUT COMMUNICATING YOUR ANTI-CORRUPTION POLICIES

If you use the Guideline Reference to create or enhance your own set of anti-corruption policies, you may wish to develop an introduction or preamble that explains the importance of having a comprehensive set of policies. You can also use this type of language in communications to employees and supply chain members to reiterate and strengthen your company's commitment to preventing corruption.

**An ethical and responsible approach to business is one of our most valuable assets as a company.** This includes our zero tolerance corruption policy and rigorous anti-corruption compliance program—internally and throughout our supply chain. We expect all of our employees and supply chain members, including our agents, distributors, contractors, business partners, and other third parties, to comply with our anti-corruption policies and procedures.

**Our commitment to anti-corruption helps us to stay competitive and fund future successes by creating a healthy bottom line without the threat of litigation, fines, and reputational damage caused by allegations of corruption.** By conducting ourselves in an ethical manner, we build a strong reputation with our employees, supply chain members, and customers. We also help create a competitive and fair business environment.

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The CREATE Anti-Corruption Guideline Reference summarizes seven resources that serve as the leading international standards for developing an effective anti-corruption program. For the full text of the model policies and guidance referenced in the guidelines, please refer to the links below. The actual Guideline Reference follows on the next seven pages.

Resource Name	Issued or adopted	Abbreviated name listed in guidelines	URL
<i>A Resource Guide to the U.S. Foreign Corrupt Practices Act</i>	2012	FCPA Resource Guide	<a href="http://www.sec.gov/spotlight/fcpa/fcpa-resource-guide.pdf">http://www.sec.gov/spotlight/fcpa/fcpa-resource-guide.pdf</a>
Transparency International <i>Business Principles for Countering Bribery</i>	2009	TI BPCB	<a href="http://www.transparency.org/whatwedo/pub/business_principles_for_countering_bribery">http://www.transparency.org/whatwedo/pub/business_principles_for_countering_bribery</a>
World Economic Forum <i>Partnering Against Corruption – Principles for Countering Bribery</i>	2005	PACI Principles	<a href="http://www.weforum.org/pdf/paci/PACI_Principles.pdf">http://www.weforum.org/pdf/paci/PACI_Principles.pdf</a>
Organisation for Co-operation & Development <i>Good Practice Guidance on Internal Controls, Ethics, and Compliance</i>	2010	OECD Good Practice Guidance	<a href="http://www.oecd.org/investment/anti-bribery/anti-bribery-convention/44884389.pdf">http://www.oecd.org/investment/anti-bribery/anti-bribery-convention/44884389.pdf</a>
<i>UK Bribery Act 2010 – Guidance</i>	2010	UK Bribery Act Guidance	<a href="http://www.justice.gov.uk/downloads/legislation/bribery-act-2010-guidance.pdf">http://www.justice.gov.uk/downloads/legislation/bribery-act-2010-guidance.pdf</a>
2012 U.S. Sentencing Commission <i>Guidelines Manual, Chapter Eight – Sentencing of Organizations</i>	2012	USSG	<a href="http://www.ussc.gov/Guidelines/2012_Guidelines/Manual_PDF/Chapter_8.pdf">http://www.ussc.gov/Guidelines/2012_Guidelines/Manual_PDF/Chapter_8.pdf</a>
<i>Summary of World Bank Group Integrity Compliance Guidelines</i>	2011	World Bank Guidelines	<a href="http://siteresources.worldbank.org/INTDOI/Resourses/IntegrityComplianceGuidelines_2_1_11web.pdf">http://siteresources.worldbank.org/INTDOI/Resourses/IntegrityComplianceGuidelines_2_1_11web.pdf</a>

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# CREATe ANTI-CORRUPTION COMPLIANCE GUIDELINE REFERENCE

CREATe Process Categories	Components	Summary of Reference Language	References
<p>This column lists the 7 CREATe process categories for preventing corruption.</p>	<p>This column lists the components of an effective anti-corruption compliance program taken from leading international standards and guidance.</p>	<p>This column summarizes and simplifies the leading international standards and guidance referenced in this document.</p>	<p>This column lists the specific section or policy number in the guidelines where the requirements summarized can be found.</p>
<p><b>Policies, Procedures &amp; Records</b></p>	<p>Form of Code, Policies &amp; Procedures</p>	<p>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.</p>	<p>FCPA Resource Guide ch. 5 (p. 57-58)            TI BPCB 2 &amp; 3            PACI Principles 2 &amp; 3            OECD Good Practice Guidance A)1            UK Bribery Act Guidance Principle 1 (1.6 &amp; 1.7)            USSG Section 8B2.1(a)(2) &amp; 8B2.1(b)(1)            World Bank Guidelines 1 &amp; 4</p>
	<p>Scope of Program</p>	<p>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.</p>	<p>FCPA Resource Guide ch. 5 (p. 58-59)            TI BPCB 5.2            PACI Principles 5.2            OECD Good Practice Guidance 6            UK Bribery Act Guidance Principle 1            World Bank Guidelines 4 &amp; 5</p>
	<p>Communication &amp; Publication of Compliance Policies</p>	<p>Compliance policies should be effectively publicized and distributed throughout the company and easily accessible to all levels of personnel.</p>	<p>FCPA Resource Guide ch. 5 (p. 57)            TI BPCB 5.6            PACI Principles 5.6.1            OECD Good Practice Guidance A)2            UK Bribery Act Guidance Principles 1, 2 (2.3) &amp; 5            World Bank Guidelines 7</p>
	<p>Bribery</p>	<p>Policy should prohibit the offer, promise, demand, or receipt of anything of value in exchange for a business benefit or advantage. Policy should prohibit all forms of bribery, whether direct, indirect, or through third parties.</p>	<p>FCPA Resource Guide ch. 5 (p. 57)            TI BPCB 2 &amp; 4.1            PACI Principles 2 &amp; 4.1            OECD Good Practice Guidance A)2            UK Bribery Act Guidance Principles 1 (1.6) &amp; 2 (2.3)            World Bank Guidelines 1 &amp; 4</p>

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CREATe Process Categories	Components	Summary of Reference Language	References
<b>Policies, Procedures &amp; Records</b> (continued)	Gifts, Hospitality & Expenses	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) TI BPCB 4.5 PACI Principles 4.5 OECD Good Practice Guidance 5 UK Bribery Act Guidance Principle 1 (1.7) World Bank Guidelines 4.3
	Political Contributions	Policy should prohibit direct or indirect contributions to political parties, candidates, and other politically engaged persons in exchange for a business benefit or advantage.	FCPA Resource Guide ch. 5 (p. 58) TI BPCB 4.2 PACI Principles 4.5 OECD Good Practice Guidance 5 UK Bribery Act Guidance Principle 1 (1.7) World Bank Guidelines 4.4
	Charitable Contributions	Policy should prohibit the misuse of charitable donations and sponsorships in exchange for a business benefit or advantage.	FCPA Resource Guide ch. 5 (p. 58) TI BPCB 4.3 PACI Principles 4.3 OECD Good Practice Guidance 5 UK Bribery Act Guidance Principle 1 (1.7) World Bank Guidelines 4.5
	Facilitation Payments	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) TI BPCB 4.4 PACI Principles 4.4 OECD Good Practice Guidance 5 UK Bribery Act Guidance Principle 1 (1.7) World Bank Guidelines 4.6

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CREATe Process Categories	Components	Summary of Reference Language	References
<b>Policies, Procedures &amp; Records</b> (continued)	Due Diligence of Employees	Policy should require risk-based due diligence of employees to mitigate the risk of bribery.	FCPA Resource Guide ch. 5 (p. 58) UK Bribery Act Guidance Principle 4 (4.6) USSG Section 8B2.1(a)(1) World Bank Guidelines 4.1 <i>See also</i> TI BPCB 5.3.1 (Human Resources); PACI Principles 5.3.1 (Human Resources)
	Accurate Business Records	Company should implement, review, and maintain policies and procedures to maintain accurate and complete records of all business information and transactions.	FCPA Resource Guide ch. 5 (p. 58) TI BPCB 5.7.2 PACI Principles 5.7.1 OECD Good Practice Guidance 7 UK Bribery Act Guidance Principle 1 (1.7) World Bank Guidelines 4.7
	Anti-retaliation	Policy should protect whistleblowers from retaliation for reporting suspected violations of anti-corruption policies.	FCPA Resource Guide ch. 5 (p. 61), ch. 8 TI BPCB 5.5.1 PACI Principles 5.5.2 UK Bribery Act Guidance Principle 5 (5.3) USSG Section 8B2.1(b)(5)(C) World Bank Guidelines 9.3
<b>Anti-Corruption Compliance Team</b>	Compliance Structure & Resources	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 anti-corruption compliance team should be provided with adequate resources, authority, and independence.	FCPA Resource Guide ch. 5 (p. 57, 61) TI BPCB 5.1 PACI Principles 5.1 OECD Good Practice Guidance A) 1 & 4 UK Bribery Act Guidance Principles 1 (1.7) & 2 (2.4) USSG Section 8B2.1(b)(2)(A) & 8B2.1(b)(2)(B) & 8B2.1(b)(2)(C) World Bank Guidelines 2

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CREATe Process Categories	Components	Summary of Reference Language	References
<b>Scope &amp; Quality of Risk Assessment</b>	Risk Assessment	Anti-corruption compliance program should be based on comprehensive assessment of risk of bribery and corruption. Risk assessment 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.	FCPA Resource Guide ch. 5 (p. 58-59) TI BPCB 3.2 PACI Principles 3.2 OECD Good Practice Guidance A) UK Bribery Act Guidance Principles 1 & 2 World Bank Guidelines 3
<b>Management of Supply Chain</b>	Risk-Based Due Diligence of Business 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. Due diligence should take into account such things as the markets and countries in which the third party 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 business partners with ongoing relationships.	FCPA Resource Guide ch. 2; ch. 5 (p. 60, 62) TI BPCB 5.2.2.1, 5.2.3.2 & 5.2.4.2 PACI Principles 5.2.2, 5.2.3.1, 5.2.3.2 & 5.2.4.2 OECD Good Practice Guidance 6 i) UK Bribery Act Guidance Principles 1 (1.7), 3 (3.3) & 4 USSG Section 8B2.1(a)(1) World Bank Guidelines 5.1
	Business 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.  Recent U.S. Department of Justice FCPA settlements also suggest that companies 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) TI BPCB 5.2 PACI Principles 5.2 OECD Good Practice Guidance 5 & 6 UK Bribery Act Guidance Principle 1 (1.3) World Bank Guidance 5.3
	Monitoring of Business Partners	Companies should monitor business partner compliance.	FCPA Resource Guide ch. 5 (p. 60) TI BPCB 5.2 PACI Principles 5.2 OECD Good Practice Guidance 5 & 6 UK Bribery Act Guidance Principle 1 (1.3) World Bank Guidelines 5.6
	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) PACI Principles 5.2 OECD Good Practice Guidance 6 UK Bribery Act Guidance Principle 1 (1.7) World Bank Guidelines 6.2

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CREATe Process Categories	Components	Summary of Reference Language	References
<b>Training &amp; Capacity Building</b>	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 and World Bank Guidelines also require trainees to certify they have taken training on an annual basis.</p>	FCPA Resource Guide ch. 5 (p. 59) TI BPCB 5.4.1 PACI Principles 5.4.1 OECD Good Practice Guidance 8 & 11 UK Bribery Act Guidance Principles 1 (1.7) & 5 (5.6) USSG Section 8B2.1(b)(4)(A) World Bank Guidelines 7 & 9.4
	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 trainees to certify they have taken training on an annual basis.</p>	FCPA Resource Guide ch. 2 (p. 31, 33); ch. 5 (p. 59) TI BPCB 5.4.2 PACI Principles 5.4.2 OECD Good Practice Guidance 6 ii) & 11 i) UK Bribery Act Guidance Principles 1 (1.7) & 5 (5.7) USSG Section 8B2.1(b)(4)(B) World Bank Guidelines 7
	Communication	<p>Company should effectively communicate about its anti-corruption compliance program both internally and externally. Company should publicly disclose information about its anti-corruption compliance program.</p>	FCPA Resource Guide ch. 2 (p. 31, 33); ch. 5 (p. 60-61) TI BPCB 5.6 WEF PACI 5.6 OECD Good Practice Guidance A) 2 & 8 UK Bribery Act Guidance Principles 1 (1.7), 2 (2.3) & 4 World Bank Guidelines 5.2 & 7
	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 confidential (to the extent possible), to enable employees and others to report violations without risk of retaliation.</p>	FCPA Resource Guide ch. 5 (p. 61) TI BPCB 5.5 & 5.8.1 PACI Principles 5.5 OECD Good Practice Guidance 11 ii) UK Bribery Act Guidance Principles 1 (1.7) & 5 (5.3) USSG Section 8B2.1(b)(5)(C) World Bank Guidelines 9

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CREATe Process Categories	Components	Summary of Reference Language	References
<b>Monitoring &amp; Measurement</b>	Internal Financial & Accounting Controls	Company should implement, review, and maintain a comprehensive and effective system of internal financial and accounting controls to ensure accurate and complete record keeping. Company should conduct 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.	<p>FCPA Resource Guide ch. 2 (p. 16, 18, 31, 33); ch. 3 (p. 38-41)</p> <p>TI BPCB 5.7</p> <p>PACI Principles 5.7</p> <p>OECD Good Practice Guidance 7 &amp; 12</p> <p>UK Bribery Act Guidance Principles 1 (1.7) &amp; 6 (6.2)</p> <p>USSG Section 8B2.1(b)(5)(A)</p> <p>World Bank Guidelines 6.1</p>
	Program Monitoring	Company top-level management should monitor and measure its anti-corruption 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.	<p>FCPA Resource Guide ch. 2 (p. 19); ch. 3 (p. 40)</p> <p>TI BPCB 5.8</p> <p>PACI Principles 5.8</p> <p>OECD Good Practice Guidance A) 3 &amp; 12</p> <p>UK Bribery Act Guidance Principle 1 (1.7) &amp; Principle 6 (6.3)</p> <p>USSG Section 8B2.1(b)(5)(B) &amp; 8B2.1(b)(7) &amp; 8B2.1(c)</p> <p>World Bank Guidelines 2.1, 3 &amp; 5.6</p>
	Performance Reviews & Incentives	Performance evaluations should include anti-corruption compliance assessments. Company should incentivize compliance.	<p>FCPA Resource Guide ch. 5 (p. 59-60)</p> <p>TI BPCB 5.3</p> <p>PACI Principles 5.3.1</p> <p>OECD Good Practice Guidance 9</p> <p>USSG Section 8B2.1(b)(6)</p> <p>World Bank Guidelines 8</p>
	External Verification	Company should consider external verification of its anti-corruption compliance program.	<p>FCPA Resource Guide ch. 5 (p. 63)</p> <p>TI BPCB 5.9</p> <p>UK Bribery Act Guidance Principle 6 (6.4)</p>

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CREATe Process Categories	Components	Summary of Reference Language	References
<b>Corrective Actions &amp; Improvements</b>	Corrective Actions	<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)            TI BPCB 5.3.4            PACI Principles 5.1.1.2, 5.2.3.2.4, &amp; 5.3.3            OECD Good Practice Guidance 10            UK Bribery Act Guidance Principles 1 (1.7), 5 (5.4) &amp; 6.2            USSG Section 8B2.1(a), 8B2.1(b)(6) &amp; 8B2.1(b)(7) and commentary            World Bank Guidelines 8.2 &amp; 10.1</p>
	Continuous Improvement	<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)            TI BPCB 3.5 &amp; 5.8.1            PACI Principles Forward, 3.5, 5.7.3 &amp; 5.8.1            UK Bribery Act Guidance Principle 6.1            World Bank Guidelines 3</p>
	Collective Action	<p>Company should, where appropriate, attempt to engage with business organizations, industry groups, professional associations, and civil society organizations to articulate its own policies and encourage and assist other entities to develop programs and compliance standards aimed at preventing misconduct.</p>	<p>OECD Good Practice Guidance B            UK Bribery Act Guidance Principle 2.4            World Bank Guidelines 11</p>

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