



goodcorporation

Combating Corruption: Are businesses doing enough?



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Foreword

The UK's Bribery Act has now been in force for three years, and that is long enough for us to see some of the trends in how companies are responding. This report from GoodCorporation gives a good insight into those trends.

The good news is that some companies perform very well in some areas. The top-performing companies are uniformly good on risk assessment and tone from the top, which experts agree are the two pre-requisites of a good anti-bribery system. This is reinforced by statements of zero-tolerance of corruption.

Equally interesting is the areas that companies are finding most challenging. The most prominent is in undertaking due diligence on third parties. There is no doubt that companies are finding this difficult; and equally no doubt that it is one of the most common ways in which bribes are paid, and so a necessary part of the legislation.

Does the Bribery Act create unnecessary bureaucracy? In the absence of a corporate culture that creates among all employees and third parties the automatic and instinctive expectation that bribe-paying is wrong, systems are necessary, and that can indeed mean bureaucracy. If that is the price to be paid for reducing corruption in the world, it is a worthwhile price. Corruption distorts the free market, perpetuates poverty and injustice and is disadvantageous to responsible companies. However, it is also the case that over-zealousness in implementing procedures can create unnecessary bureaucracy. There is no doubt that some legal and compliance functions are still struggling to find the right balance in this area. It is important that the Bribery Act does not become an example of a good law that is badly implemented, either through lack of enforcement, or through disproportionately onerous procedures.

It is also notable that some of the areas in which companies perform better are those in which they might be reacting to bribery incidents, rather than pre-empting them – whistleblowing, investigations and disciplinary procedures. This is encouraging, but prevention is better than cure. Companies need to do more to make sure that a non-bribes policy is properly understood and implemented, and this has a clear link to target-setting and remuneration structures. It is disheartening to see that sales intermediaries, one of the most typically vulnerable areas of a company's operations and in which perverse incentives are still common, are so inadequately trained.

There are still some gaps in our knowledge around the Bribery Act and its impact: how will the courts interpret Adequate Procedures, what kind of penalties will they levy, will it be SMEs or larger companies that are most often caught out and, most importantly, has corporate bribe-paying reduced as a result? These are questions that will start to be answered over the next five years. The message from this report from GoodCorporation is that an encouraging number of companies have made a good start. That is in line with Transparency International's own research on UK companies, and can only be positive. But it is also true that for most companies there is more to be done, and the harder work of turning good policies in to effective implementation, and keeping corporate interest at the highest level, is the immediate challenge ahead.

Robert Barrington
Executive Director
Transparency International UK

Introduction

With the UK Bribery Act making failure to prevent bribery a corporate offence, businesses are striving to ensure that robust anti-corruption controls are firmly in place and properly embedded. Not only that, under the EU directive on non-financial and diversity disclosure, European companies with over 500 employees will soon (est. Autumn 2016) be required to publish details of the controls they have in place to prevent corruption.

Despite published guidance from the Ministry of Justice on complying with the Act and the considerable sums invested in anti-bribery systems, substantial gaps are emerging between those organisations that are succeeding in strengthening their adequate procedures and those that are not.

Combating corruption: are businesses doing enough? has been compiled by GoodCorporation, one of the leading practitioners in assessing, advising and measuring responsible management practices.

In this white paper, GoodCorporation looks at the anti-corruption processes that businesses are putting in place and identifies the procedures that are proving most challenging to implement. The report also analyses why the top performers are beginning to outstrip those at the bottom in terms of adequate procedures compliance.

GoodCorporation has been working with international organisations since the start of the millennium to test the strength and effectiveness of their management procedures. Since the Bribery Act was passed, GoodCorporation has been testing the robustness of adequate procedures using the *GoodCorporation Framework on Bribery & Corruption*.

GoodCorporation anti-bribery and corruption assessment

Over 40 anti-bribery and corruption (ABC) assessments have been conducted for multinational companies in a broad cross-section of industries including oil and gas, telecoms, defence, manufacturing and pharmaceuticals.

The framework contains a list of 71 management practices that companies should follow to reduce the risk of corruption within their organisations. Composed with reference to recommendations from the OECD and Transparency International, the framework is based on the six principles outlined in the Ministry of Justice Guidance on the Bribery Act and is aligned with the US Foreign Corrupt Practices Act (FCPA). Assessment against this framework enables a company to test the effectiveness of its anti-corruption policies and procedures. It will also assist those companies seeking to comply with the anti-bribery standard BS 10500. The framework follows GoodCorporation's independent assessment process that looks at four levels of evidence for each individual practice and assesses them against a four-point scale.

The companies included in this assessment are all large international organisations seeking to test the effectiveness of the measures they have put in place to prevent corruption. From these assessments GoodCorporation has been able to benchmark organisations for the robustness of their anti-bribery and corruption (ABC) controls and also identify which anti-corruption procedures are proving difficult to implement. For the purpose of this report, grades in the 'no action required' or 'improvement recommended' categories were deemed adequate, 'action required' (AR) and 'significant action' required (SAR) grades were deemed inadequate.

Since 2011, GoodCorporation has tested nearly 3,000 anti-corruption controls and found that over one third were inadequate.

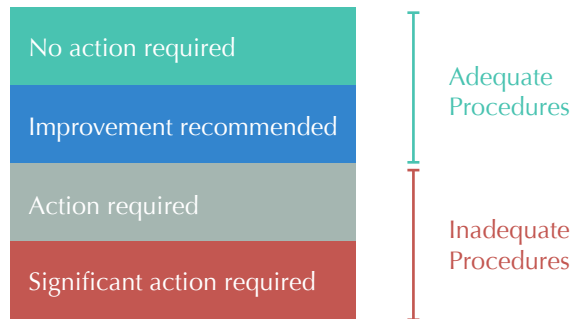
Assessment methodology

The assessor checks

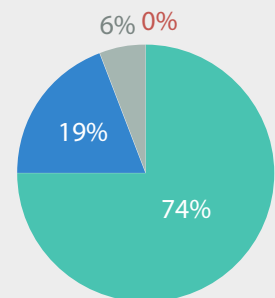
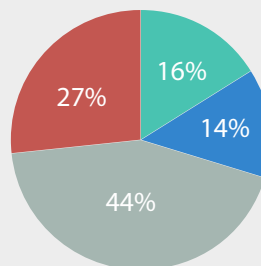
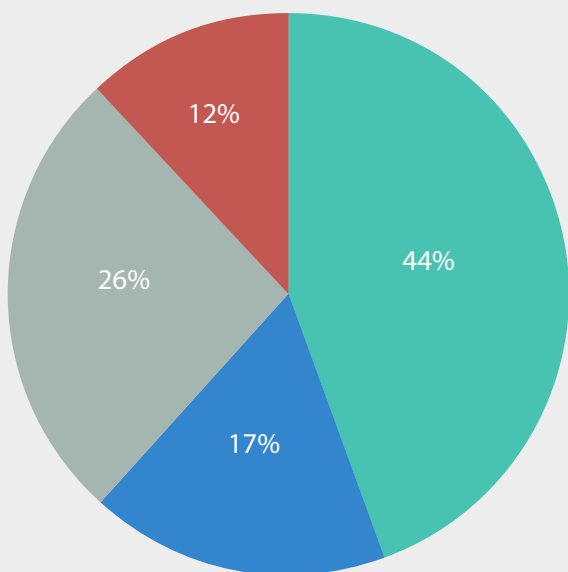
- **That the policy exists:** policy documents are reviewed
- **That the system is in place to implement the policy:** systems are examined
- **That records exist which show that the system works in practice:** a sample of records is reviewed
- **That stakeholders agree that the system works in practice:** interviews are held with employees, customers, suppliers, public sector officials and other relevant stakeholders

The assessor awards grades

- **No action required:** the policy system works well
- **Improvement recommended:** there is a policy and system that works but potential improvements have been identified
- **Action required:** there is a policy and system but they do not always work and require corrective action to reduce risk
- **Significant action required:** there is no policy or system, or it has largely broken down, and significant action is required to reduce risk



ABC assessment results



Assessment of adequate procedures by business practice

These overall results appear to indicate that businesses are generally struggling to embed strong anti-corruption procedures.

However, what is even more significant is the emergence of a considerable gap between high and low performing companies. The GoodCorporation benchmark has divided the sample of companies into four quartiles, according to average assessment grades. The following analysis of the top performing companies versus the bottom reveals the areas where companies are struggling to put adequate procedures in place. The disparity between top and bottom quartiles is striking, with good companies outperforming weaker companies significantly. For example in the area of due diligence, 90% of the companies in the bottom quartile have inadequate procedures, compared to 19% in the top quartile. All of the organisations included in the benchmark put themselves forward for assessment because the nature of their business exposes them to significant corruption risks that need to be mitigated. Consequently the disparity between the good and bad performers can be attributed more to the priority and resources given to implementing an effective anti-bribery and corruption (ABC) programme, than to the nature of the risk itself.

One of the key drivers of this wide disparity is simply management commitment and effort. In the top quartile companies, senior managers are committed to putting in place strong controls and start off with a clear ABC policy. In the bottom quartile, in contrast, three quarters of the companies had no clear ABC policy and over half had no high-level ownership of ABC controls.

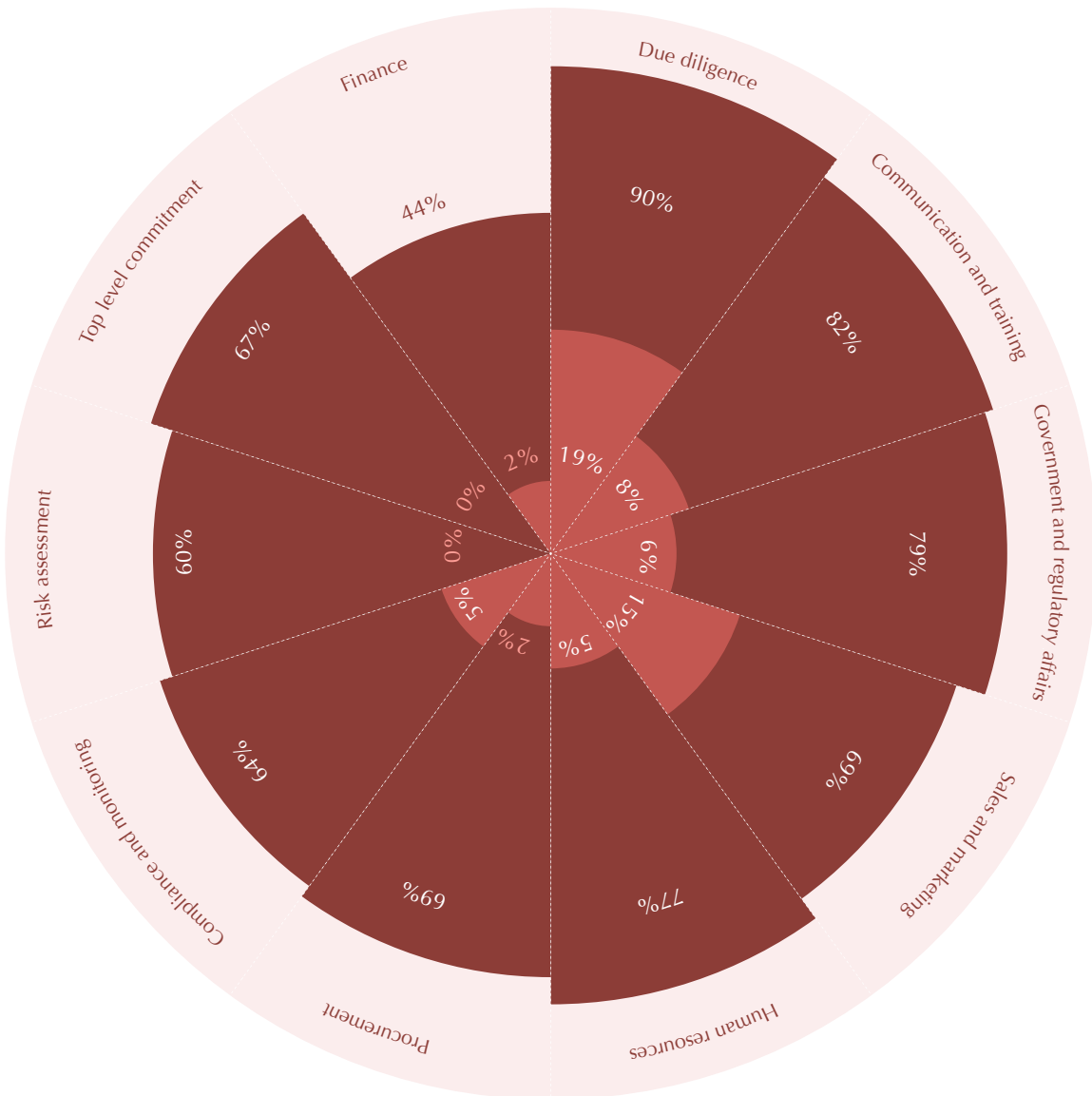
It is clear from our analysis of the anti-bribery procedures that certain areas are proving more difficult than others to implement.

Inadequate procedures by business practice



Percentage of inadequate procedures (*Action Required* and *Significant Action Required*) in our sample by business practice

Inadequate procedures: top quartile vs. bottom quartile



Bottom quartile of companies

Percentage of inadequate procedures in the bottom quartile of our sample, by business practice

Top quartile of companies

Percentage of inadequate procedures in the top quartile of our sample, by business practice

The disparity between top and bottom quartiles is striking, with good companies outperforming weaker companies significantly. For example, in government and regulatory affairs, almost 80% of companies have inadequate procedures in the bottom quartile versus just 6% in the top quartile.

Anti-bribery and corruption due diligence

Anti-corruption due diligence has proved to be the hardest area to address. Almost two thirds of the due diligence procedures assessed were graded as inadequate. Not only does this place those companies at greater risk from corrupt practices, it also weakens their defence significantly should they face prosecution. In its guidance on the Bribery Act, the Ministry of Justice placed considerable importance on due diligence. Looking at Department of Justice prosecutions, it is interesting to note that most involve the alleged payment of bribes by third parties, which could have been prevented by better due diligence.

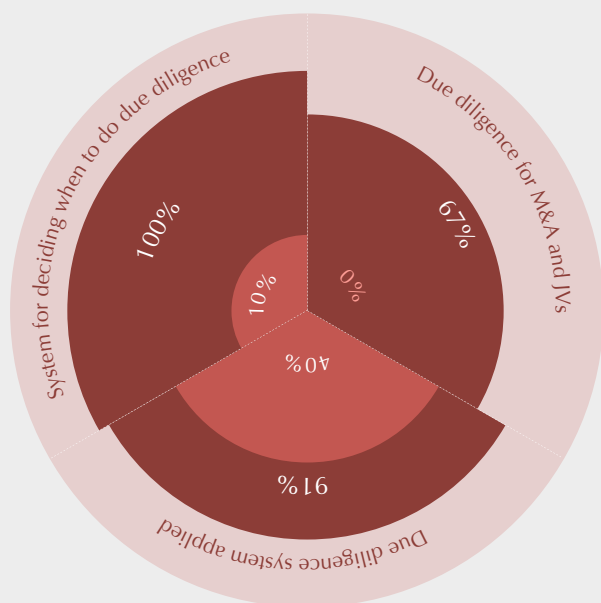
In the past, businesses were inclined to turn a blind eye on the assumption that they would not be prosecuted for activities they knew nothing about, even if they were being carried out by a third party on the organisation's behalf. However, changes to the Bribery Act and other international anti-corruption legislation mean that this assumption no longer applies.

Looking at specific areas of due diligence more closely, GoodCorporation found that in over two thirds of the assessments conducted, there was no clear process for deciding which third parties need to undergo due diligence checks. And in almost three quarters of the assessments, there were insufficient procedures for examining the ethical practices of agents, intermediaries, suppliers and distributors.

For those companies in the bottom quartile, the position was even worse (see below). None of the companies in the bottom quartile had systems in place for examining the ethical practices of existing suppliers and only one in ten had a process for deciding when due diligence was required.

Unless companies can put a manageable and effective ABC due diligence process in place, they will find themselves in a vulnerable position. As investigations into GSK, Rolls Royce and Alstom have shown, businesses are more at risk from corruption by third parties and intermediaries than in any other area of their business. In 2011 every FCPA/SEC investigation involved the payment of bribes by third parties.

Inadequate due diligence procedures



Top quartile of companies

Percentage of inadequate due diligence procedures in the top quartile of our sample

Bottom quartile of companies

Percentage of inadequate due diligence procedures in the bottom quartile of our sample

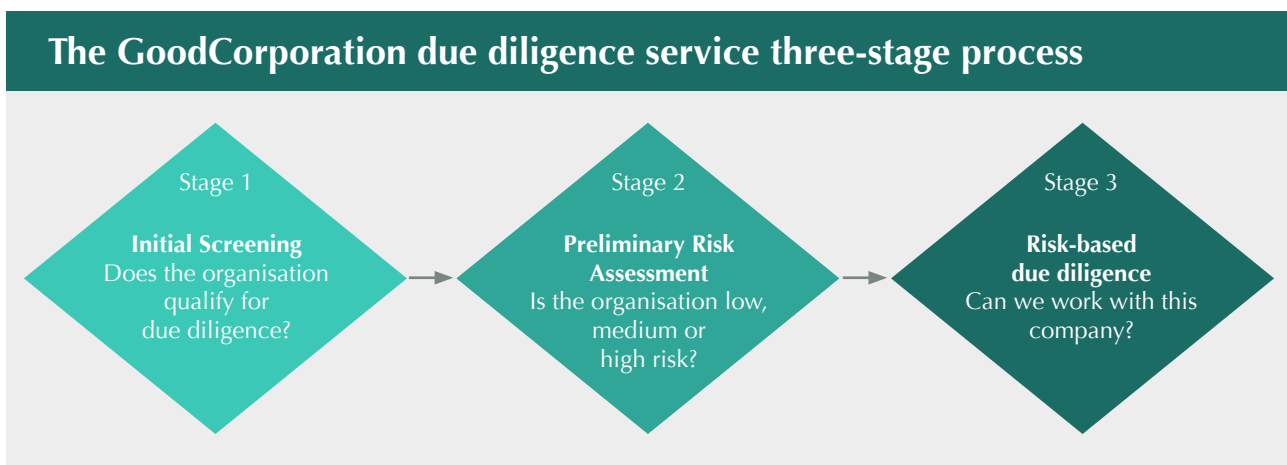
Managing the due diligence process

Developing a process to get this challenging area of anti-corruption due diligence right is clearly vital. Even those in the top quartile struggle to get some aspects of due diligence right, with ten per cent failing to implement appropriate due diligence on third parties and suppliers.

With many multinationals having tens of thousands of suppliers, it is not surprising that this is proving to be a problem. All too often GoodCorporation sees companies conducting superficial due diligence on all third parties and suppliers or carrying out more detailed investigations on a handful of suppliers thought to be at risk. The best approach is to begin with a careful risk-based assessment of suppliers to identify those that pose a real threat to the organisation. This more targeted approach ensures that ABC due diligence is manageable.

Carefully designed decision trees can be invaluable, but few companies are using them effectively to risk-assess suppliers and gauge the level of due diligence that is proportionate and reasonable.

Key third parties to check are sales agents and intermediaries; joint venture partners; organisations or individuals obtaining permits on a company's behalf; contractors and those organisations that help in any way with the selection of suppliers.



While there are general screening criteria that can be applied (see example) this should ideally be tailored to the company to ensure that appropriate due diligence is conducted on the organisations that pose the greatest risk.

Companies also need to recognise that designing and implementing an initial screening process is just the first stage. The results need to be analysed and actions taken. ABC procedures need to be built into contracts and enforced as part of a supplier Contract Management Plan (CMP). The practices of those suppliers identified as high-risk need to be scrutinised. The best companies have a menu of options which can be applied, depending on the type of red flag identified. This might be new clauses to be included in the supplier's contract, or specific mitigation actions such as monitoring visits, annual certification, ethical KPIs, communication of speak-up lines, audits, or support to develop specific policies and training.

Communication and training

Half of the procedures for ensuring effective communication and training on ABC policies were found to be inadequate.

Given that this is relatively easy to implement compared to due diligence, and is something over which companies have direct control, this is perhaps something of a surprise. Once again, this goes against the Ministry of Justice Guidance on the Act which states that whatever the size or structure of an organisation, the communication of a zero-tolerance approach to corruption is a vital aspect of demonstrating a top-level commitment to preventing bribery in an organisation.

Companies need to look at the approach they have taken for internal communication and apply it externally. If e-learning has been made available to the organisation's own employees, there may be circumstances when it would be sensible to extend this to the employees of high-risk suppliers that may be too small to run their own internal training. If running ABC training sessions, consider including high-risk vendors or third parties as a means of stressing the importance of the company's anti-corruption approach and as a means of highlighting expectations. In high-risk situations, face-to-face training is recommended. Such sessions also provide a way of assessing a third party's understanding of the risks and how they might be mitigated.

Some lawyers argue that to provide training is to take on too much responsibility for the supplier. However GoodCorporation's view is pragmatic. If the organisation is serious about reducing corruption risks, then training the highest-risk suppliers is a very clear demonstration of commitment and, the evidence suggests, a genuinely high-impact way of reducing risk.

Once again the best companies outperformed those in the bottom quartile significantly. All organisations in the top quartile communicate their ABC policy to employees, provide ABC training and require staff to make a personal commitment to follow the company's ABC procedures, compared to 50 per cent or less of the organisations in the bottom quartile.

Unlike due diligence, where businesses often struggle to know where to start and when to stop, implementing effective communication and training on ABC policies and procedures is more straightforward.

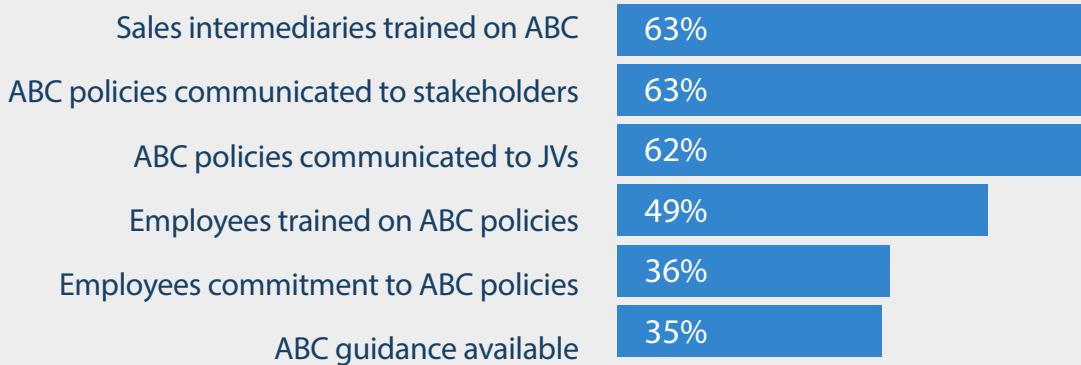
A formal statement outlining a company's commitment to carry out its business fairly, honestly and openly, with a zero-tolerance towards bribery should be openly available and made clear during any contractual negotiations.

There should be contractual provisions relating to bribery prevention with the consequences for breaching such provisions made clear and properly enforced. Details of any confidential reporting lines and training on best practice should also be made available. The business benefits of rejecting bribery should also be clearly communicated to any business partners or intermediaries.

We have seen a number of companies lose contracts because of a failure to prevent corruption, demonstrating that this is more than just a legal compliance issue. We are also starting to see a move towards collective action as a means of strengthening ethical business practices with a focus on the prevention of corruption.

From the chart below, we can see that companies have been more successful at implementing sound ABC communication and training programmes internally. However, when it comes to communicating with and obtaining a commitment from JV partners, intermediaries and stakeholders outside the organisation such as suppliers, customers and agents, the majority of the procedures assessed were found to be inadequate.

Inadequate communication and training ABC procedures



Percentage of inadequate communication and training ABC procedures (*Action Required* and *Significant Action Required*) in our sample



Government and regulatory affairs

The third-weakest area of anti-corruption controls was in government and regulatory affairs. Over 40 per cent of the recommended practices for preventing corruption when dealing with government or public officials were found to be inadequate.

This is a high-risk area for a number of reasons. In many parts of the world, contracts and permits to operate are not awarded according to clear-cut and independently auditable criteria. Agents with local knowledge and experience might be seen as the only practical way to approach these situations. However, depending on the country and sector, these interactions significantly increase corruption risk.

Adding an extra layer of complication, it may not always be clear who is and who isn't a public official. In countries such as Brazil and much of the Middle East, for example, the state wholly or partially owns a number of major corporations. As a result what appeared to be a payment to a company could be construed as a bribe to a government official.

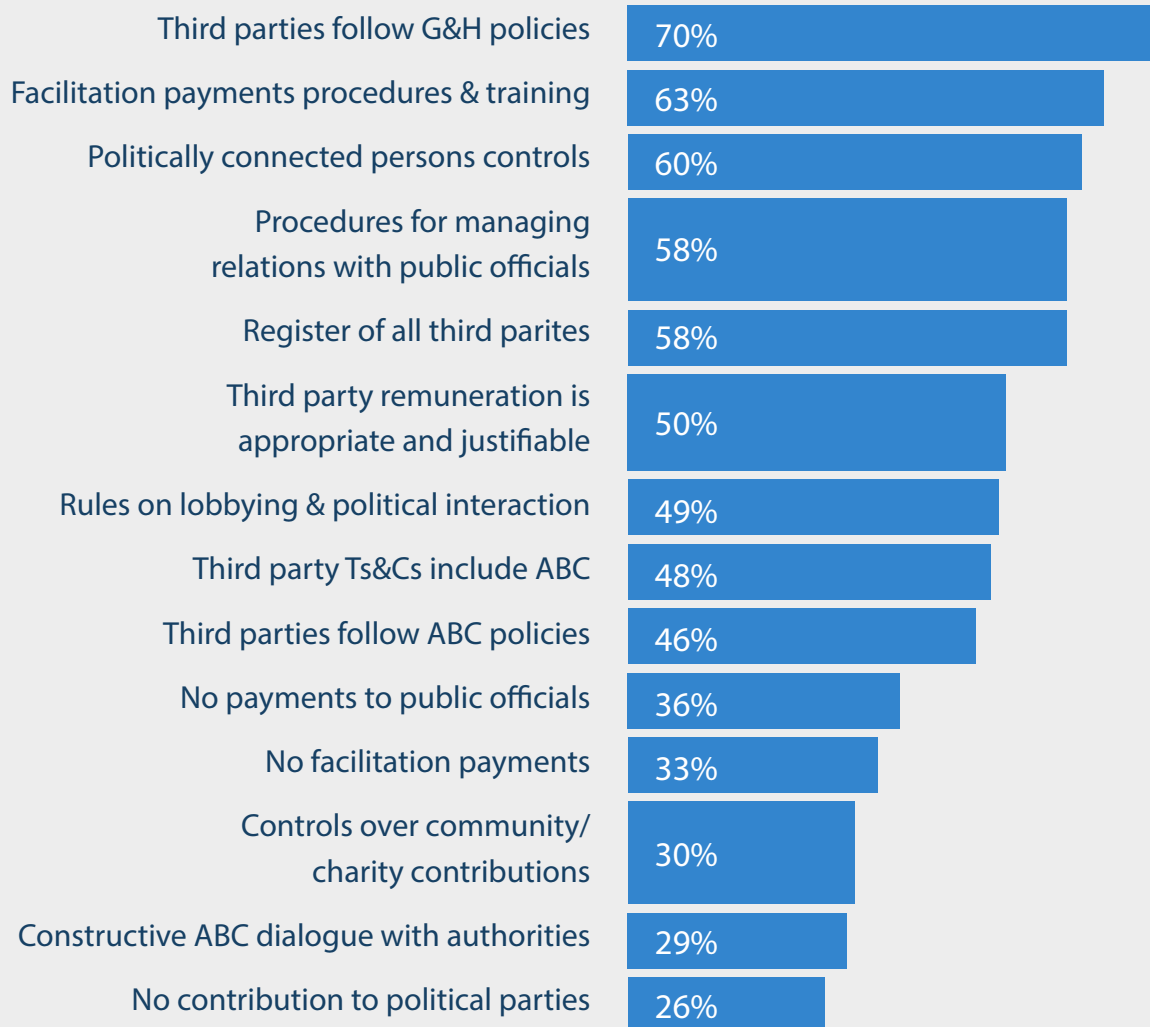
Using agents to obtain permits and deal with local paperwork is commonplace. However payments to these 'permitting' agents need careful oversight and control. Despite this, over half of the organisations assessed are failing to get this right.

Facilitation payments are also a real problem when dealing with governments and officials, particularly for companies operating in areas of the world where such payments are routinely expected as part of day-to-day business transactions. Facilitation payments have never been legal under UK law, but are permitted under the Foreign Corrupt Practices Act. While the majority of organisations forbid them, almost two thirds fail to provide sufficient training in how to combat them. Allowing agents and intermediaries to interact with government officials without training is a high-risk strategy, particularly if they may be accustomed to making such payments while operating for companies governed by different anti-corruption legislation.

Care must be taken to ensure that public officials are not personally gaining from a business relationship, which could be seen as an attempt to influence decisions. Any entertainment must be proportionate and payment for trips justifiable. It is not acceptable to pay for five days of travel and accommodation for a one-day meeting. High levels of per diems also need to be avoided.

“ Facilitation payments have never been legal under UK law, but are permitted under the Foreign Corrupt Practices Act. While the majority of organisations forbid them, almost two thirds fail to provide sufficient training in how to combat them ”

Inadequate government and regulatory ABC procedures



Percentage of inadequate government and regulatory ABC procedures (*Action Required* and *Significant Action Required*) in our sample

“ Using agents to obtain permits and deal with local paperwork is commonplace. However payments to these ‘permitting’ agents need careful oversight and control. Despite this, over half of the organisations assessed are failing to get this right ”

Sales and marketing

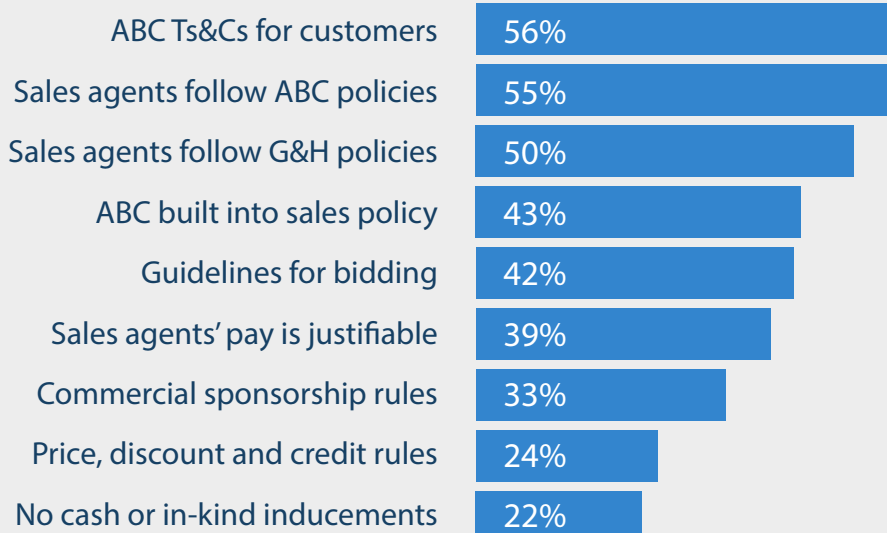
From a functional perspective, sales and marketing activities can present a significant risk, particularly when bidding for major contracts or licences to operate. This is particularly common in the oil and gas, defence, construction and pharmaceutical sectors.

Forty per cent of the procedures to reduce the ABC risk in sales and marketing practices were found to be inadequate. In addition, over half of companies had no guidelines for conducting major bids nor controls to ensure that remuneration to sales and marketing agents is appropriate and justifiable.

Companies need robust controls over the bidding process to ensure they have a clear oversight of what is being spent and for what purposes. Such bids often involve the use of third parties and intermediaries and the challenge here is to ensure that their activities and remuneration are appropriately controlled. As a general rule, the greater the success-fee element, the greater the risk. Remuneration, therefore, should be balanced between a retainer element and a success fee to ensure greater control and so reduce the risk.

Thorough due diligence of sales agents and intermediaries is also crucial. Companies need confidence in the operational practices of sales agents to ensure that they will not be put at risk through malpractice. They also need to manage sales incentives, even for their own sales force, to ensure that reward does not inadvertently incentivise risk.

Inadequate ABC procedures in sales and marketing



Percentage of inadequate ABC procedures in sales & marketing (*Action Required* and *Significant Action Required*) in our sample

In many sectors, companies still rely on high 'all or nothing' sales commissions. These present a high corruption risk. Where possible companies should move away from these structures towards retainers and clear fees for services with written objectives and deliverables (e.g. market reports, competitor intelligence). These retainers should be combined with lower commissions.

A written justification for the commission level is also a sensible control. Paying someone a small multiple of a 'normal' annual salary might be reasonable where the sales cycle is long and the risks of not selling are high. However, paying someone a commission which equates to many multiples of a normal local salary is rarely justified and an obvious corruption risk.

The best companies assessed by GoodCorporation have consciously moved away from employing sales agents and have built up their own in-house sales teams. These teams are sometimes combined with local consultants who are paid a flat fee for local support and services where needed.

Human resources

The HR issues fall into two main areas: gifts and hospitality and conflicts of interest. **Forty two per cent of the ABC practices that relate to these areas were deemed inadequate and required improvement.**

Gifts and hospitality need to be carefully monitored to ensure that the limits are reasonable and that there is no repeated or unnecessary largesse. The purpose of the act is not to prevent normal business relationships. However, as the judge in the Sainsbury's/Greenvale case pointed out, gifts such as an Aston Martin and a £350,000 trip to the Monaco Grand Prix could reasonably be considered excessive. Most companies that are serious about managing this have an effective gifts and hospitality register that takes a proportionate approach, setting sensible limits and avoiding poor practice such as offering hospitality during a bidding process.

Conflict of interest can be a complex area and as we have seen, in countries where ownership of businesses is not clear or the business world is small, it is important to have transparency and disclosure to act as a disinfectant against corruption.

This is one of the areas where the gap between the top and the bottom quartile is the greatest: 91% of the companies in the bottom quartile have inadequate procedures, while in the top quartile all companies had put in place good conflict of interest policies and systems.

Top quartile companies typically establish whether or not there might be a conflict of interest before an employee joins the organisation. A conflict of interest is not necessarily a problem and is not therefore a bar to recruitment, but it does need to be declared. Once recruited, the top quartile companies then regularly ask employees to declare if they have an actual or potential conflict and give examples so that employees understand the types of issues that might be a conflict. These organisations then take on responsibility for designing a set of actions to mitigate the conflict and make it clear to the employees that declaring a conflict will rarely be a problem and that most conflicts of interest can be easily managed.

Procurement and finance

The importance of procurement in large businesses means that purchasing systems are normally well established and provide an important line of defence against corruption. Almost two thirds of the procedures for managing corruption in the procurement function were found to be adequate.

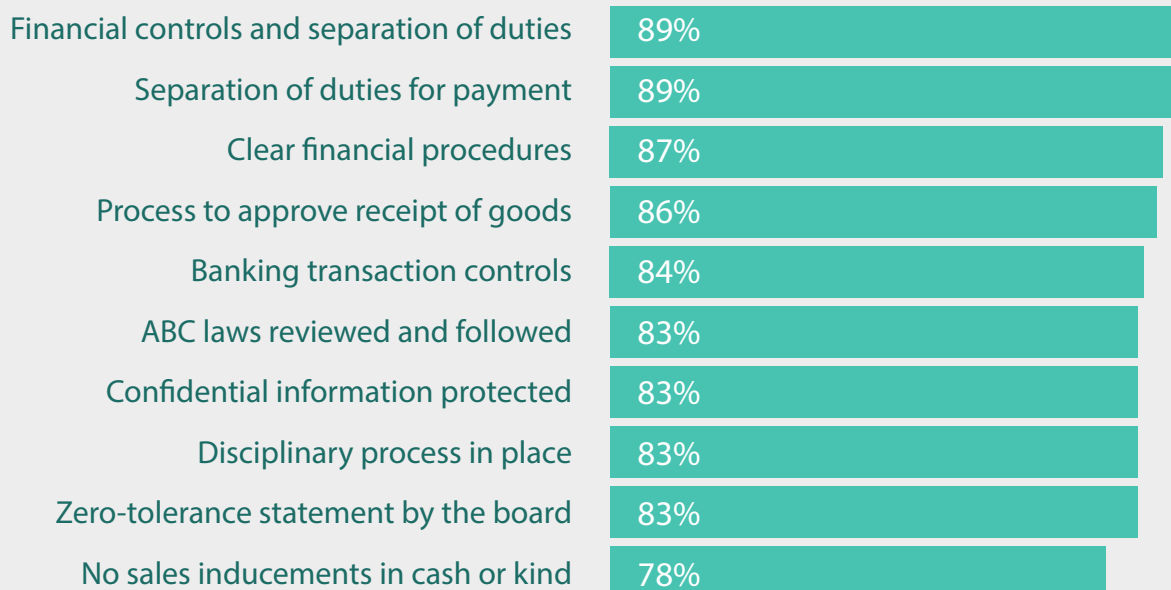
The most important area for the procurement function is how to adopt and develop good due diligence procedures, as discussed above, and ensure that they are a natural part of the set-up of any new supplier. The procurement department is also in an ideal place to provide a check and balance for the activities of the demand managers or buyers in an organisation. The top quartile organisations have clear processes to decide when to tender, when to require competitive quotes, when to do due diligence and when single sourcing is allowed. These organisations also avoid 'evergreen contracts' and ensure that goods and services are regularly retendered.

Once goods and services are received, the top quartile companies also ensure that there is a separation of duties to allow payments to be scrutinised carefully before payment is authorised. Good practices such as these are well implemented by over 85 per cent of the sample. However, there are three areas where weaknesses were regularly identified in the GoodCorporation assessments:

- The first was in the simple area of ensuring that anti-corruption clauses and communication were included in the contract set-up process
- The second was in ensuring that the whistleblowing line was communicated to suppliers and they were asked to report any corruption concerns to the compliance team
- The third was applying sanctions and, ideally, debarring suppliers where corrupt activity was suspected.

Not surprisingly perhaps, the most effective and rigorous anti-corruption controls are seen in the finance function, with 81 per cent of the finance controls relating to ABC found to be adequate. This is perhaps unsurprising as finance is an area that has long been subject to a rigorous checking process. Three of the ten most successfully implemented anti-corruption practices relate to financial controls.

The ten best-graded ABC adequate procedures



Percentage of procedures graded adequate (No action required, Improvement recommended) in our sample by business practice

Risk assessment

In the GoodCorporation sample, 40 per cent of the risk assessment procedures were found to be inadequate. Again the gap between the top and the bottom quartiles is significant, with 100 per cent of those in the top quartile having robust risk assessment systems in place compared to only 40 per cent in the bottom.

One of the key reasons why this is so crucial is that an informed risk assessment will ensure that organisations take a proportionate approach to developing their ABC systems. As the Ministry of Justice states, this will enable an organisation to develop controls that are appropriate to its size, structure, location and the nature of its activities. This approach ensures that management time and resources are not unnecessarily diverted. It will also result in a full understanding of the real risks and the development of more effective measures to mitigate those risks.

Once the risks are identified, senior management need to demonstrate a real commitment to implementing robust controls throughout the organisation. All of the companies in our top quartile could demonstrate a zero-tolerance of corruption, with clearly articulated policies, a high level of ownership of ABC controls and proactive involvement in ABC initiatives.

In addition, our top-performing companies recognise that knowing what is really happening on the ground is vital. As the Ministry of Justice stated in its guidance on the Bribery Act, monitoring and reviewing procedures to prevent bribery should be one of the core elements of an anti-corruption programme. The risks that any organisation faces are likely to change in nature and scale over the years, so consequently the procedures required to mitigate those risks should be regularly tested and reviewed, using either internal or external review mechanisms.

Organisations need to ensure that the key risks have been identified and appropriate policies put in place. Key areas include selling through intermediaries in sectors and countries where bribery is commonplace and there are demands for facilitation payments to obtain crucial licences and permits. Other risks include a lack of transparent payment processes and inappropriate sales incentives. Companies need to avoid dual messages: telling sales agents to win at any cost while asking the compliance team to tick the ABC boxes. Ensuring that such conflicts are eradicated is an indication of senior management commitment.

Whistleblowing

In addition, reporting systems are vital. Too many organisations establish hotlines to comply with corporate governance regulations, but their usage is poorly communicated and they are often badly operated. In the worst companies, three quarters have no speak-up process at all which contravenes both corporate governance regulations as well as Ministry of Justice guidelines.

While whistleblowing hotlines can play a role, what is more effective for reducing malpractice is the creation of an open-door culture where wrongdoing can be reported without fear of reprisal or recrimination. Not only does this encourage good corporate behaviour, it also ensures that management is the first to hear if things do go wrong.

This should be distinct from any grievance process and supported by a whistleblowing mechanism for reporting risks that those involved feel cannot be dealt with in any other way.

Conclusion

Since the Bribery Act became law, there has been a substantial investment in anti-corruption compliance and procedures. Implementing new policies and embedding practices not previously considered necessary is challenging, especially when there is uncertainty about what might be deemed 'adequate'.

As this report shows, while there are clearly areas that are proving particularly difficult, such as conducting due diligence, best practice is now starting to emerge and there are companies managing to get this right. Businesses need to be aware of the corruption risks they face, what is right and proportionate to mitigate those risks and how to embed these controls throughout their organisation.

To be successful, this needs to begin at board level and be the subject of regular review to ensure that implementation is effective and that the risks themselves have not changed.

Not only are the best businesses working hard to implement change, we are also seeing a shift internationally in attitudes towards corruption. Anti-corruption legislation is being tightened in many parts of the world including India, China, Russia and Brazil. As a number of UK firms have discovered, a failure to recognise these changes results in significant reputational and corporate damage. From our work around the globe we are also seeing increased anger among employees when corruption is tolerated or not taken seriously.

The GoodCorporation assessments show that it is possible for companies to put in place 'adequate procedures'. The question is simply whether there is the business will and commitment to do so.



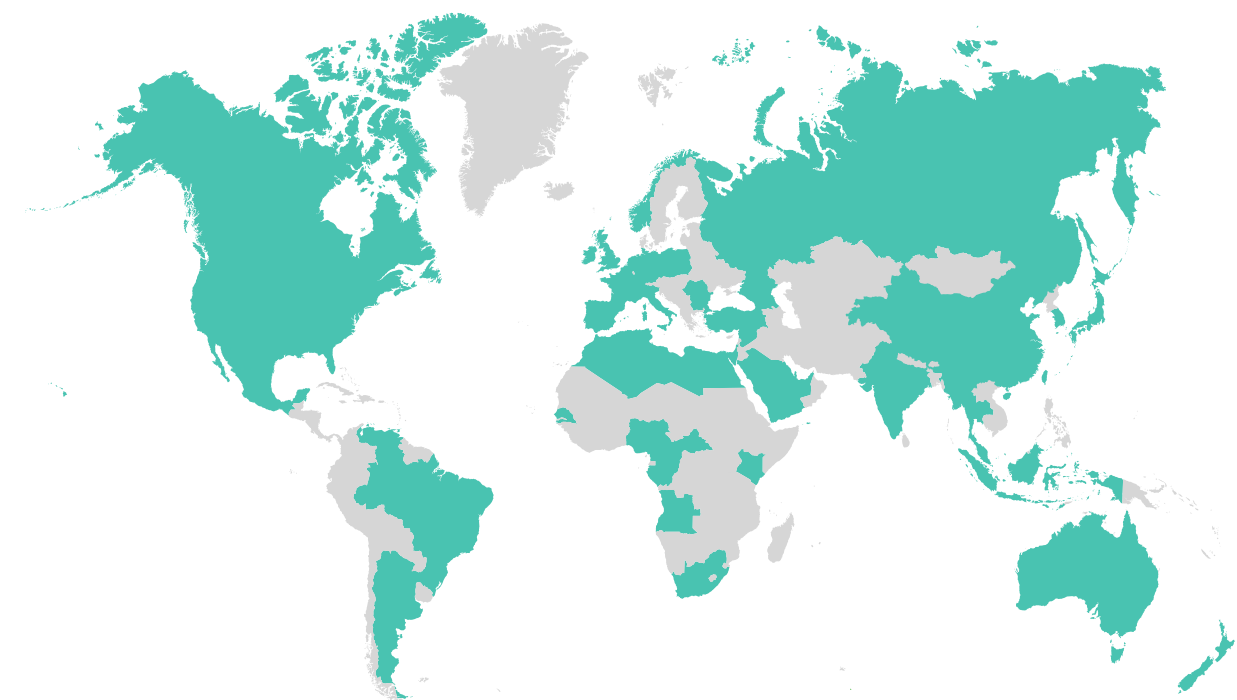
About GoodCorporation

Recognised in the field of corporate responsibility and business ethics, GoodCorporation has over ten years' experience of checking and measuring corporate behaviour, including anti-corruption practices. We have over 100 clients, including FTSE 100 and CAC40 companies and have conducted more 500 projects in over 60 countries.

Our assessment data gives us the ability to benchmark business behaviour, giving us a clear insight into the management practices that are successfully embedded and those that are not, leaving companies exposed to reputational damage.

We support our clients through assessment, certification, training and advice. We also provide opportunities to share best practice and thought leadership through our Business Ethics Debate Series at the House of Lords.

Where we have worked



Algeria
Angola
Argentina
Australia
Belgium
Bolivia
Brazil
Brunei
Bulgaria
Cambodia
Cameroon

Canada
Central
African Rep.
China
Congo
Czech Republic
Egypt
France
Gabon
Germany
Gibraltar

India
Indonesia
Ireland
Israel
Italy
Japan
Kazakhstan
Kenya
Libya
Malaysia
Mexico

Morocco
Myanmar
Netherlands
New Zealand
Nigeria
Norway
Poland
Portugal
Qatar
Romania
Russia

Saudi Arabia
Senegal
Singapore
South Africa
South Korea
Spain
Sweden
Switzerland
Syria
Tanzania
Thailand

Trinidad
and Tobago
Tunisia
Turkey
UAE
Uganda
UK
USA
Venezuela
Yemen

Combating Corruption: are businesses doing enough? has been compiled by GoodCorporation, one of the leading practitioners in assessing, advising and measuring responsible management practices. In this white paper, GoodCorporation looks at the anti-corruption processes that businesses are putting in place and identifies the procedures that are proving most challenging to implement. The report also analyses why the top performers are beginning to outstrip those at the bottom in terms of adequate procedures compliance.



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