

A large, semi-circular image of a wooden boardwalk winding through a park with bare trees and dry grass, overlaid with a dark brown circular graphic.

MANUAL
ON
**PREVENTING
CORRUPTION**
AND
**PROMOTING
INTEGRITY**



MANUAL ON
PREVENTING CORRUPTION
AND
PROMOTING INTEGRITY

Guideline

on strengthening cooperation,
mutual understanding and
the capacity for self-assessment
to promote integrity and
tackle corruption across the EU



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European Union's
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Foreword

“The goal is the same but the methods are different.” This is how one could describe the extensive efforts to prevent corruption and abuse of official authority in the EU Member States and third countries. The competent authorities and agencies strive to improve their capacities in preventing corruption and enhancing integrity through the exchange of experiences and best practices, and thus to promote the further development of prevention methods.

As part of the cooperation of the anti-corruption authorities and police oversight bodies in the networks “European Partners against Corruption (EPAC)” and “European contact-point network against corruption (EACN)”, experts have been presenting numerous projects and initiatives in the field of preventing and combating corruption for many years. The high number of best practices and good experiences regarding measures to prevent abuse of official authority and corruption has led to a reflection on the sustainability of this knowledge exchange.

Therefore, the “EU Integrity” project, conceived on the initiative of the Austrian Federal Bureau of Anti-Corruption (BAK), was presented to the EPAC/EACN bodies. EU Integrity was intended to improve the exchange of information and experience, make greater use of synergies and achieve common standards across Europe in the prevention of corruption and strengthening of integrity.

The “Eurobarometer 470” report published in December 2017 shows that two thirds of Europeans believe corruption is widespread in their country and that 43% have perceived an increase in corruption over the past three years. Transparency International’s Corruption Perceptions Index (CPI) is the world’s best-known corruption index; its annual listing of 180 countries depicts the level of perceived corruption in politics and administration.

The results of surveys and indices of this kind were the triggers for paying increased attention to corruption prevention and integrity promotion and for developing new cross-sectoral approaches.

In 2017 and 2018, first kick-off events took place at national and international level in order to define specific objectives and priorities and to develop a structure for dealing with a variety of topics. At the 2018 EPAC/EACN Annual Conference and General Assembly in Austria it was decided, together with the international project partners, to implement the EU Integrity project in the form of an EPAC/EACN working group with four sub-working groups. Due to the COVID-19 pandemic, the implementation proved to be difficult as the meetings of the sub-working groups could not be held as planned. Due to the dedicated commitment of those responsible for the four sub-working groups (State Criminal Investigation Office of North Rhine- Westphalia (LKA NRW), Germany; French Anti-Corruption Agency (AFA), France; Anti-Corruption General Directorate of the Ministry of Internal Affairs (DGA), Romania; Federal Bureau of Anti- Corruption (BAK), Austria) and comprehensive support provided by the sub-working group members, excellent results have been achieved over a period of two years.

The accumulated findings are presented in this practical guide and are supplemented by an extensive glossary. The Manual provides a clear signal for sustainable approaches in the initiatives and projects of the partners in the field of corruption prevention and integrity promotion and is intended to serve as a toolbox for relevant authorities and organizations.

Special thanks are due to all colleagues involved at home and abroad, especially the partner authorities in Germany, France and Romania, who, just as the BAK, were responsible for one of the sub-working groups, for their dedication, their willingness to transfer knowledge on a large scale, and their great cooperation in achieving the goal.

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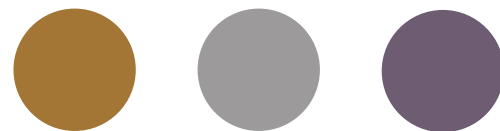
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Abstract

The European Partners against Corruption (EPAC) and European contact-point network against corruption (EACN) set up the specialized working group “EU Integrity” on the occasion of the 18th EPAC/EACN Annual Professional Conference and General Assembly in 2018. “EU Integrity” had the objective to promote integrity by sharing experiences and developing standards and strategies, as well as to exchange best practices. To ensure a comprehensive approach, “EU Integrity” consisted of four sub-working groups. Each of them covered different aspects of integrity: “Support and protection of whistleblowers”, “Interagency cooperation and common standards for its improvement”, “Educational and value management measures” and “Integrity and anti-corruption standards”. The Manual on Preventing Corruption and Promoting Integrity comprises the overall outcome and key findings of the working group. With this manual, EPAC/EACN provide a publication of significant relevance in the fields of integrity and anti-corruption. The publication was developed in the context of anti-corruption authorities and police oversight bodies but is applicable to all other sectors across the EU.

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Acronyms and abbreviations



ACA	Austrian Court of Audit
ACAs	Anti-Corruption Authorities
ACD	Anti-Corruption Directorate of Azerbaijan
AFA	French Anti-Corruption Agency
AML/CFT	Anti-Money Laundering and Counter Financing of Terrorism
ANAC	Italian Anti-Corruption Authority
APC	Agency for Prevention of Corruption of Montenegro
BAK	Austrian Federal Bureau of Anti-Corruption
BECA	Best Egmont Case Award
CCO	Chief Compliance Officer
CMS	Compliance Management System
CNFPT	French National Centre for Local Civil Service
CoC	Code of Conduct
CSCF	Foundation for Sport Integrity
DGA	Romanian Anti-Corruption General Directorate
EAAACA	East African Association of Anti-Corruption Authorities
EPAC/EACN	European Partners against Corruption and European contact-point network against corruption
EU	European Union
FIU	Financial Intelligence Unit
GIV	Government Inspectorate of Vietnam
GPO	General Prosecutor's Office
GRECO	Council of Europe's Group of States against Corruption
IGAI	Portuguese Inspectorate-General of Home Affairs
IGGN	General Inspectorate of the French Gendarmerie
IGPN	General Inspectorate of the French National Police
ISO	International Organization for Standardization
KNAB	Corruption Prevention and Combating Bureau of the Republic of Latvia
LKA NRW	State Criminal Investigation Office of North Rhine-Westphalia
MoIA	Ministry of Internal Affairs
MoJ	Ministry of Justice
MOOC	Massive Open Online Course
MoU	Memorandum of Understanding
NCPA	Network of Corruption Prevention Authorities
NEIWA	Network of European Integrity and Whistleblowing Authorities
NGO	Non-Governmental Organization
NIO	Network of Integrity Officers
OECD	Organisation for Economic Co-operation and Development
POBs	Police Oversight Bodies
POC	Point of Contact
PCCE	Program on Corporate Compliance and Enforcement of the New York University School of Law
STT	Special Investigation Service of Lithuania
SWG	Sub-Working Group
RAI	Regional Anti-Corruption Initiative
TATWG	Technical Assistance and Training Working Group
TI	Transparency International
UN	United Nations
UNCAC	United Nations Convention against Corruption
UNDP	United Nations Development Programme
UNODC	United Nations Office on Drugs and Crime
WG	Working Group
WKStA	Austrian Central Public Prosecutor's Office for Combating Economic Crime and Corruption

Introduction

The European Partners against Corruption (EPAC) and European contact-point network against corruption (EACN) are independent forums for practitioners, united in the common goal of preventing and combating corruption. Every year, EPAC/EACN hold a professional conference and general assembly to define future priorities and set up working groups. At the 18th EPAC/EACN Annual Professional Conference and General Assembly, a workshop was held to put forward the idea of setting up an “EU Integrity” working group (WG) under the umbrella of the networks EPAC/EACN.

As many workshop participants expressed their interest in taking part in this EPAC/EACN WG, it was officially established at the end of the 2018 General Assembly. Four anti-corruption authorities confirmed their willingness to move forward with “EU Integrity” and took the initiative to coordinate the future activities of the working group. These four authorities are:

- State Criminal Investigation Office of North Rhine-Westphalia (LKA NRW) GERMANY
- French Anti-Corruption Agency (AFA) FRANCE
- Anti-Corruption General Directorate of the Ministry of Internal Affairs (DGA) ROMANIA
- Federal Bureau of Anti-Corruption (BAK) AUSTRIA

The overall coordination of the “EU Integrity” WG was provided by the BAK.

Following the decision to set up the “EU Integrity” WG, the next step was to develop an outline and action plan to ensure that added value was generated with a view to creating a positive stance in promoting integrity in all sectors across the EU. Each of the four coordinating authorities focused on a particular aspect – their own key issue of interest. The EPAC/EACN WG “EU Integrity” was intended to provide a framework for experts and professionals from various sectors to come together in sub-working groups (SWGs) from spring 2019 to spring 2021.

The idea was to share views and experiences, develop and agree on common standards and strategies, as well as to exchange best practices, create synergies and adopt diversified approaches to promote integrity. The inclusion of external experts as members of the SWGs or in a consultative function was strongly encouraged but was the responsibility of each of the authorities hosting a SWG. The aim was to attract and include a diverse group of professionals to make the discussions as fruitful and constructive as possible.

The “EU Integrity” WG was divided into four SWGs with specific thematic focuses (figure 1). The four authorities mentioned above hosted the SWGs. Each SWG was responsible for the organization and content of their SWG and was asked to nominate a point of contact for further organizational matters of the SWGs.

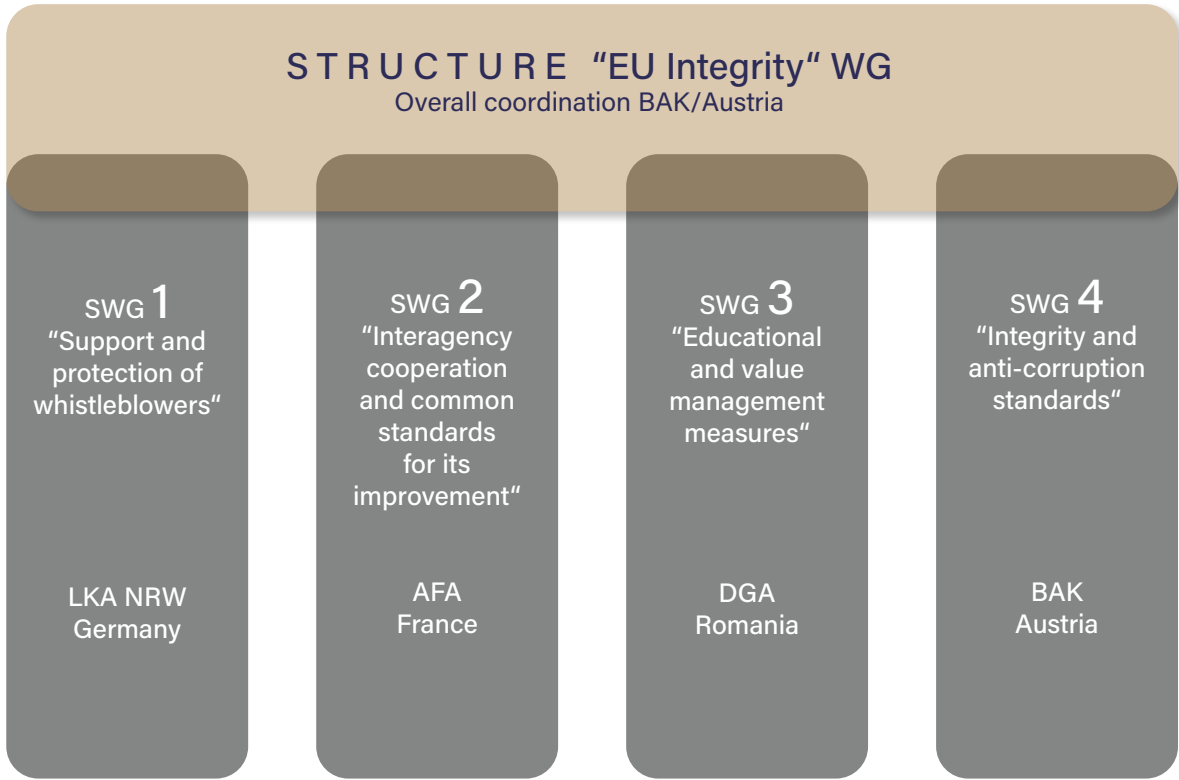


Figure 1: Structure of the “EU Integrity” WG

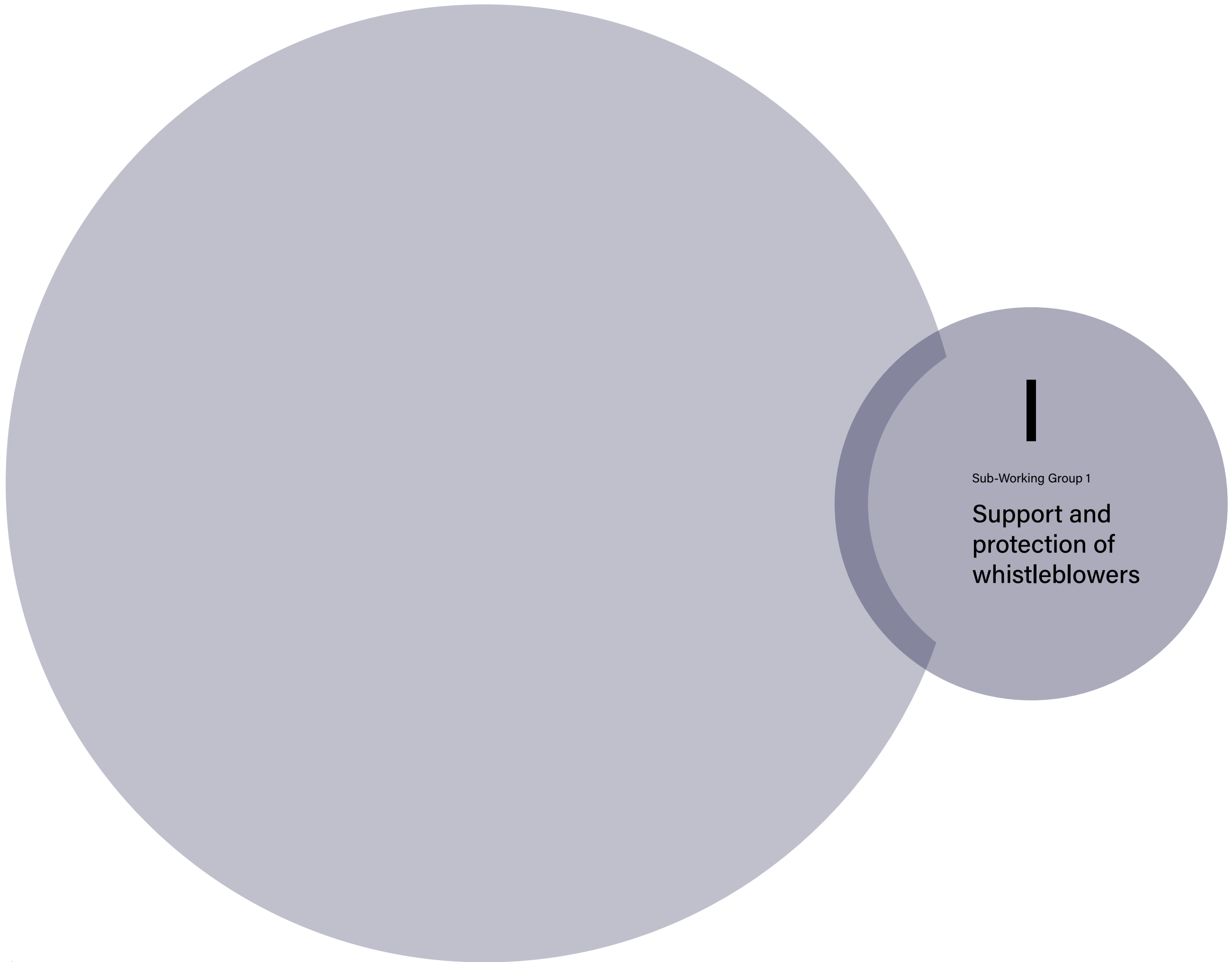
SWG 1 dealt with different aspects of whistleblower support and protection. The topic was examined from the perspective of the Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law. Participants of SWG 1 worked out the most important aspects involved in the implementation of the EU Directive based on the experience of their authorities.

SWG 2 focused on how to improve interagency cooperation and discussed the transnational nature of corruption and its effects by highlighting the central role of international cooperation in the fight against corruption. The key question was how to enhance practical cooperation between domestic agencies.

SWG 3 addressed the various aspects of educational and value management measures. Participants of SWG 3 agreed that high levels of integrity are needed to respond effectively to crisis situations but also to restore trust in national governments.

SWG 4 discussed how to promote integrity and anti-corruption standards within anti-corruption authorities and police oversight bodies. In interactive sessions, participants of SWG 4 developed an “Integrity Framework” providing an analytical approach for integrity and a tool for integrity selfassessments as well as establishing a basis for building an integrity infrastructure. SWG 4 also took a closer look at how theory is applied in practice by presenting best practices and provided a common glossary with relevant definitions to integrity.

The Manual on Preventing Corruption and Promoting Integrity is the overall outcome of the “EU Integrity” WG. Combining the findings of all SWGs, it is an important reference for anti-corruption authorities and police oversight bodies. The Manual is of significant relevance for the global anticorruption community as it combines theoretical expertise and different approaches to practical application.



Abstract

Sub-Working Group 1 (SWG 1) discussed different aspects of whistleblower support and protection. The topic had to be examined in particular from the perspective of the EU Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, commonly referred to as the “EU Whistleblowing Directive”. The EU Directive came into force in December 2019. It must be implemented in national law within two years and is intended to ensure a uniform standard throughout Europe in dealing with whistleblowers. In a workshop, the participants of SWG 1 worked out the most important aspects from the point of view of authorities involved in the implementation of the EU Directive. In particular, financial aspects, the different reporting channels required, protection against reprisals, confidentiality of the informant's identity, and public relations were identified as problematic for the implementation of the EU Directive. It quickly became clear that in the countries represented there are very different standards and systems of dealing with whistleblowers. There still seems to be a long way to go before a uniform European approach is achieved.

1 Introduction

Whistleblowers help society to protect itself from illegal activities by exposing them. Therefore, whistleblowers must not be discriminated against but respected. They work for the common good at the cost of considerable personal risk. The aim of this SWG was to identify and summarize possible best practice examples of participating countries. In addition, the working group discussed and defined key factors highly relevant for the implementation of the Whistleblower Directive in the future. The anti-corruption authorities of Spain, Montenegro, Italy, the Netherlands, Poland, Slovakia and the Spanish autonomous community of Catalonia participated in this SWG. In addition, Mr Meinhard Remberg, Head of the Compliance Department of the SMS Group, a German ownermanaged internationally operating medium-sized company, gave the SWG an insight into the situation in the private sector.

2 Background and methodology

The EU Directive provides for the protection of persons who report violations of EU legislation. However, from the perspective of anti-corruption authorities, national governments should examine whether it is appropriate to apply the Directive to violations of national law in order to provide informants with lasting and comprehensive protection. It is hardly possible for informants to make their own legally secure assessment of whether or not the misconduct they have observed concerns the protected EU legal acts.

3 Whistleblower support and protection

With regard to the implementation of the EU Directive, the participants of SWG 1 identified the following potential relevant factors in the support and protection of whistleblower:

- Financial aspects
- The media
- Boundaries of whistleblower protection
- Practical aspects of reporting
- Public relations

Initial thoughts on these issues were developed during the workshop and subsequently sent to the participants as conference minutes. The participating institutions were granted the opportunity to provide written comments from their point of view on each of the issues. The comments from the Netherlands, Spain and Austria were summarized by the State Criminal Investigation Office of North Rhine-Westphalia (LKA NRW) and subsequently sent to the workshop participants for further coordination.

3.1. Financial Aspects

The EU Directive stipulates that Member States may offer financial assistance and supporting measures, including psychological support, to informants through judicial procedures. The SWG found that the financial assistance aspect is an essential building block for whistleblower support. However, general financial support is viewed critically in this context. It would seem appropriate to ensure that financial support is easily accessible and appropriate for informants. Here, the establishment of an independent fund could be an idea to provide straightforward assistance to reporting persons. Such assistance is important to make clear that society has a responsibility and an interest in protecting informants. In particular, it should be ensured that persons having reported in accordance with the rules receive the assistance they need to protect them from retaliation as effectively as possible. In some cases where the employer is responsible for any non-material and/or material damage caused to the informant, the possibility of compensation by the employer should also be considered. A general

reward for reporting persons is sometimes viewed critically, as this could increase the likelihood of false or falsified information. In order to be able to use the effect of a system designed for rewards, the informant's participation in the recovered amount of the financial loss incurred is conceivable. Such a recompense, amounting to 10 percent of the recovered financial loss, is currently being discussed in Spain and could be the basis for a reward system in other European countries.

3.2. The media

According to the 33rd recital of the EU Directive, the informant should be able to choose the reporting channel that is most appropriate in the light of the circumstances of the case. It is also necessary, in accordance with the criteria established by the case law of the European Court of Human Rights, to protect the disclosure of information. Democratic principles such as transparency and accountability as well as fundamental rights, e.g. freedom of expression and freedom and plurality of the media, must be taken into account in this context. This is important in view of the balance between the interest of employers in the management of their undertakings as well as in the protection of their interests and the public interest in protection against harm.

The Directive provides for several reporting channels for the informant. These are internal/external reporting channels and public disclosure in the media. By internal reporting channels, the EU Directive refers to internal channels established within a legal entity in the public or private sector. External reporting channels refer to an authority to be designated by the Member States, which can provide appropriate feedback and take follow-up action.

Article 15 of the EU Directive stipulates that an informant may make a public announcement in the media if s/he has initially used the external or internal reporting channels, yet no appropriate measure has been taken regarding his/her report within a given period (under Articles 9(1f) or 11(2d)). In addition, Article 15 states that public disclosure may be made if the person has reasonable grounds to believe that the breach may represent an immediate or manifest risk to the public interest or, in the case of external reporting, if there is a risk of retaliation. Given the particular circumstances of the case, another possible reason could be little prospect of the breach being effectively addressed. This Article shall not apply in cases where a person, based on specific national provisions establishing a system to protect the freedom of expression and information, discloses information directly to the press.

In practice, this complicated regulatory situation can lead to uncertainty among reporting persons, especially if possible protective functions (financial aspects, etc.) are tied to proper compliance with reporting channels. In this respect, it is essential that legislators in EU Member States make sure that the implementation of the Directive is as simple and comprehensible as possible. This will ensure that reporting an infringement is simple, safe, efficient and "attractive" for informants. The legislator should pay particular attention to internal reporting channels, as these should be the most important element in the fight against corruption, also in terms of the EU Directive. The organizations/companies should therefore remain primarily responsible for processing reports. An equally relevant aspect from the perspective of law enforcement authorities is the risk that if information is published too early in the media, it could counter investigations that may be conducted undercover. Then again, investigative journalism may also generate leads for preliminary proceedings. It is important to know about these risks and opportunities and that this knowledge is incorporated into the training of investigating officers and journalists.

3.3. Boundaries of whistleblower protection

Article 21 of the EU Directive states that Member States must ensure that the persons referred to in Article 4 are protected against reprisals. These persons are not only the informants themselves but also possible intermediaries and third parties associated with informants, who may be subject to professional reprisals. Legal persons who are owned by the whistleblowers or with whom they are associated in a work-related context are also persons referred to in Article 4. Member State legislators should ensure that informants can be fully protected and thus be safe from retaliation. It should be considered that misuse by informants must be prevented as far as possible. Before reporting persons are protected, it must be verified if the report submitted meets the legal requirements. In this context, it may be useful for the external body/authority designated by the Member State to issue a certificate to the informant confirming that his/her report fulfils the legal requirements. This will make it easier

for the informant to take protective measures that may be particularly important, for example, in protecting against termination and applying for financial assistance or for protection of his/her person.

Dealing with anonymous information in the context of possible protective measures for reporting persons will prove difficult in practice. The necessary evidence for the fulfilment of legal requirements cannot be provided for anonymous informants. Therefore, no certificate can be issued by the authorities. The general handling of anonymous reports must be regulated by the Member States on the basis of existing laws (e.g. a principle of legality might apply to the authority processing the report). Internet-based whistleblower platforms can play an important role in making even anonymous reports more concrete. They allow anonymous communication with informants, which facilitates the verification of initial information. The introduction of such systems seems to be a useful additional measure. Should the anonymous informants be identified at a later stage in the procedure, they are entitled to full protection under Chapter VI of the EU Directive if they meet the requirements of Article 6 para. 1.

3.4. Practical aspects of whistleblowing

According to Article 9 of the EU Directive, procedures for internal reporting must be designed in such a way as to preserve the confidentiality of the identity of informants and third parties mentioned in the report. Unauthorized employees must be denied access to this information. In addition, a confirmation of receipt shall be sent to the reporting person within seven days of receipt of the report. After a reasonable period of time (maximum of three months), the informant will be notified of the further course of the procedure. The external reporting channels must allow for written and verbal reports as well as physical meetings. The internal reporting channels must enable reports in writing or orally, or both.

In Article 12, the EU Directive stipulates that a confirmation of receipt must be sent within seven days also if external reporting channels are used. A notification on the further course of the procedure must be sent after three to six months (only in duly justified cases). Article 13 states that the competent authority must publish information on external reporting channels in a separate, easily identifiable and accessible section of its website. This information must include the conditions for protection under the EU Directive, contact details for external reporting channels, applicable procedural rules, confidentiality and follow-up provisions, as well as information on protection against reprisals and on possible breaches of confidentiality. If necessary, the contact details of the information centre or single independent administrative authority as defined in Article 20 of the EU Directive must be provided on the website. For both external and internal reports, Article 16 of the EU Directive requires Member States to ensure that the confidentiality of the informant's data and personal details is maintained and that this information is only known to authorized staff of the designated authority. Article 7 para. 2 of the EU Directive provides for the promotion of internal reporting channels, but does not require informants to use them first.

When implementing internal reporting channels, the working group believes it is advisable to involve employees of the respective authority/company. The best possible neutral connection of responsible persons in the authority/company and the greatest possible acceptance are important factors in making internal reporting channels successful. The aim should be to strengthen internal reporting channels. This would enable authorities and companies to carry out internal control measures without (other) authorities having to interfere with the interests of the (business) units concerned. In addition to the possibility of reporting to the manager, the appointment of trusted third parties/ethics officers is considered to be useful. These persons should be able to act as independently as possible and not carry out any other activities in the company possibly conflicting with their duties as a trusted third party. In this context, consideration must be given to whether the trusted third party is part of the company's permanent staff or whether hiring an external person is the better alternative. In addition, it would seem advisable for government bodies to be legally empowered to monitor the implementation of the prescribed internal reporting channels in companies and authorities.

The deadlines for the feedback system (7 days, 3 or 6 months) are regarded as a major challenge. Depending on the volume of information, this can be problematic for both internal and external information processing.

In cases with large amounts of information, the feedback deadlines, particularly regarding the notification on the progress of the proceedings, will have to be reassessed. If extensive criminal or disciplinary investigations are necessary, the measures taken must be kept confidential even from the reporting person so as not to jeopardize the proceedings. National legislators should thus give investigating authorities the greatest possible flexibility in the feedback options.

3.5. Public relations

The EU Directive prescribes the provision of all necessary information for potential whistleblowers on the Internet. The competent authorities are required to make all information necessary for potential informants available on the internet in the most comprehensive and simple manner possible. Due to the complexity of the Directive, the provision of pertinent information is of utmost importance. In the opinion of the working group, it makes sense to develop a communication concept that is European if possible, but at least national. Such a campaign, involving all interest groups and providing information on corruption prevention, should be aimed at increasing knowledge about possible ways of reporting to authorities and about internal communication channels. It is essential to create a consensus in society that reporting misconduct, especially in the area of corruption, adds value to society. The ostracism of informants must not become entrenched in society. In many cases, whistleblowers are still punished by social disregard. A change in society is needed so that whistleblowing in the public and private sectors is considered as a contribution to a fairer society.

4 Best practices

Up to now, the members of the EPAC/EACN community have handled the protection of whistleblowers in different ways. A uniform approach in Europe may only be possible if the EU Directive is implemented by all countries.

This summary consists mainly of information provided by Albania, Austria, Belgium, Bulgaria, the Czech Republic, Finland, the Netherlands, the Spanish autonomous community of Catalonia, Lithuania, Montenegro, Poland, Portugal, Romania and Slovakia.

The current regulations and procedures are only partly based on legal requirements. Only some countries have already implemented the EU Directive into national law. In other countries, the protection of whistleblowers has not yet been fully ensured; for example, only draft laws have been submitted for parliamentary debate. In many countries, the adoption of amendments/additions to existing regulations is planned with the aim of complying with the EU Directive. In some countries, the implementation of the EU Directive has not yet progressed. In particular, Eastern European countries are imposing far-reaching measures for whistleblower protection. In some countries, the protection of whistleblowers is enshrined in law. For example, legal ordinances or formal laws prohibit actions that may impede the reporting of irregularities, and thus provide whistleblowers with protection from recourse. Authorities/agencies have been established based on these legal regulations to implement whistleblower protection. In addition to ensuring compliance with whistleblower protection, these agencies also have annual reporting obligations and perform an advisory function. However, in many cases whistleblower protection is only granted to public sector whistleblowers for suspected cases in the public sector. The extension of such protection to the private/business sector is not yet widespread.

The respective requirements differ, particularly concerning the required number of employees obliging companies or public authorities to set up a legally compliant reporting channel. In some countries, legal provisions are limited to misconduct in the public sector. Protection for whistleblowers from the private sector is not explicitly provided for. For these cases, the applicable labour law regulations are relevant. Unfortunately, they often do not offer the same level of protection for whistleblowers. In some countries, the protection granted by law to a whistleblower or the requirement for a whistleblower hotline is based on the criminal offence in question. For example, whistleblower protection might be mandatory in cases related to anti-money laundering or anti-corruption laws or even terrorist financing.

In many countries, as already mentioned, the adoption of amendments/additions to comply with the EU Directive is imminent. In some countries, however, the implementation of the EU Directive has not advanced.

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4. 1. Lithuania

In Lithuania, the “Whistleblowing Law for the Private and Public Sector” was adopted in 2018 and entered into force on 1 May 2019. The law defines the concept of whistleblower and regulates the filing of internal and external whistleblowing reports as well as publication channels and protective measures. According to this law, internal whistleblowing channels must be provided in public and private legal entities with more than 50 employees. The law allows the submission of external whistleblowing reports to the competent authorities. It also provides for a contact point for whistleblowers at the State Chancellery and specifies its duties. The protection of confidentiality and prohibition of reprisals as well as comprehensive safeguards in the event of reprisals, including state legal assistance, interim legal protection, etc., are also regulated by this law. In 2019, the relevant authorities and the Whistleblower Contact Point received a total number of 435 submissions (of which 119 were actual whistleblower reports). In 2020, the Whistleblower Contact Point received a total number of 517 reports (122 actual whistleblower reports). Two awareness campaigns have been conducted so far. In 2019, the Whistleblower Contact Point set up a special website containing information on relevant institutions, online reports, annual reports and statistics, etc.

The identity of whistleblowers is protected by the duty to duly protect personal data, and liability is envisaged (amendments due to the Directive); so far there are two types of administrative liability (more to be added with the amendments due to the Directive).

Bx

4. 2. The Netherlands

In the Netherlands, the protection of whistleblowers in the public and private sectors has been comprehensively regulated since 2016. Only adjustments are currently being made. In addition, the Dutch Civil Code explicitly prohibits retaliation against whistleblowers.

An authority was established specifically to advise whistleblowers, conduct investigations into misconduct and repression where no other jurisdiction exists, and carry out prevention work against misconduct.

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4. 3. Austria

In Austria, the Federal Ministry of Labour is the authority responsible for transposing the Directive into Austrian law. A draft law will be introduced into the review process and parliamentary debate before the parliamentary summer recess. While the Austrian legal system does not currently contain any generally applicable provisions for the protection of whistleblowers, there are some explicit sector-specific regulations. For example, the Austrian Federal Civil Servants Act regulates protection for federal civil servants against retaliation or disadvantages in their employment if they report in good faith reasonable suspicions of corruption offences. Similar provisions exist at the regional level.

The Federal Bureau of Anti Corruption (BAK) can be contacted at any time by telephone, mail, fax or e-mail through its single point of contact. Civil servants have the option of reporting suspicions of specific offences directly to the BAK without having to go through official channels. Austria has already established an anonymous IT-based whistleblowing system in various federal authorities.

In February 2021, the whistleblowing platform of the City of Vienna was put into operation. Employees of the City of Vienna as well as customers and contractual partners can anonymously report possible cases of corruption and economic crime as well as serious violations of compliance rules.

An online whistleblowing platform has been operated by the Central Public Prosecutor's Office for Combating Economic Crime and Corruption (WKStA) since 2013.

4. 4. Catalonia, Spain

Spain does not have a comprehensive law to protect whistleblowers and is currently in the process of implementing EU Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report infringements of Union law.

Therefore, the Spanish Ministry of Justice as the competent authority established a working group in June 2020, which prepared a draft law by December 2020. In January 2021, the Ministry launched a public consultation on the main aspects of the possible future law before drafting the final text. In parallel to this process, several legislative proposals to protect whistleblowers were introduced by different political groups in the Spanish Parliament.

One was rejected in June 2020 and two are still in the parliamentary process. In regional parliaments other bills have been introduced in this context. In Catalonia, for example, a bill to protect whistleblowers was in the works until the end of the legislative period. Although there is no comprehensive regulation to protect whistleblowers, some sectoral provisions have been implemented at the regional level. For example, regulations establishing regional anti-corruption agencies provide for mechanisms to protect whistleblowers (e.g. the Anti-Fraud Office of Catalonia or the Valencian Anti-Corruption Agency).

The rules of procedure of the Anti-Fraud Office of Catalonia, approved in 2009, provide in Article 24 for the preservation of the identity of the reporting person. This article establishes that anyone who complains or reports facts or conduct to the institution may, upon request, obtain a written assurance that his/her identity will not be disclosed to third parties. In such cases, personal details of the complainant and detailed background information, which would make it possible to identify the person concerned, shall be kept confidential by the Office staff on duty.

Article 25 of the rules of procedure stipulates the protection of complainants or informants. The Office offers assistance and advice to persons who complain or report in good faith. If the Office learns that a complainant has been subjected, directly or indirectly, to attempts at intimidation or reprisals, the Head of the Office must execute the necessary remedial or restorative measures or request them from the competent authorities, which in any case must be recorded in the Office's annual report.

Some regulations in force in Spain also include mechanisms to protect whistleblowers. For example, Article 24 of the "Law 3/2018 of December 5 on the Protection of Personal Data and the Guarantee of Digital Rights" provides for the establishment of internal reporting systems in both public and private organizations. These systems are intended to allow the (anonymous) reporting of acts and behaviours violating general or sectoral regulations. Reports can relate to misconduct within the organization or acts committed by its contractors.

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4. 5. Bulgaria

Pursuant to the "Law on Combating Corruption and Confiscation of Illegal Assets" (LCCIAF), any person who has reason to believe that a high-ranking public official is committing corruption or a conflict of interest may submit a warning to the Commission for Combating Corruption and Confiscation of Illegal Assets (CACIAF). A publication in the mass communication media is admissible as a warning notice if it includes the following information: the name of the person against whom the warning notice is directed and the high-ranking public office held; reference to documents or other sources containing information supporting the allegations in the warning notice, and provision of data on persons able to confirm the reported data or provide additional information.

It is envisaged that the alerts will be reviewed by the Director of the Directorate carrying out the anti-corruption activities and by the Directorate's inspectors by collecting, analysing and reviewing information and data on corrupt acts committed by persons holding high public offices. The persons entrusted with the examination of a report are required not to disclose the identity of the whistleblower nor to disclose facts and data of which they have become aware in connection with the examination of the report. The respective leaders are also required to take special measures to protect the identity of the whistleblower, including measures to prevent acts of exerting psychological or physical pressure on the reporting person.

Each alert must include:

- the first name, patronymic and surname, the person's number in the public register, address, telephone number, etc.;
- the name of the person against whom the alert is directed and the high public office held;
- a brief description and specific details of the alleged violation (attaching documents and any sources of information supporting the alert);
- the signature of the whistleblower and the date.

A standard form for a warning notice is available on the Commission's website. Any person who has been dismissed, prosecuted or subjected to actions resulting in psychological or physical harassment for filing a whistleblower report is entitled to compensation for material and non-material damage suffered as a result of such report, through a judicial procedure. In special cases, the Chairperson of the Commission may request the assistance of the Ministry of the Interior in taking additional measures to protect the whistleblower.

The Commission has adopted and approved internal rules for the receipt and examination of warnings about corruption or conflicts of interest and for the protection of persons who have submitted warnings. Thus, the receipt, registration and examination of each warning in accordance with the requirements of the LCCIAF as well as the protection of whistleblowers can be ensured.

4. 6. Slovakia

In the Slovak Republic, “Act No. 54/2019 Coll. on the Protection of Whistleblowers on Anti-Social Activities and on the Amendment of Certain Acts”, also referred to as “Act on the Protection of Whistleblowers”, entered into force on 1 March 2019, replacing the previous Act from 2014.

This new “Act on the Protection of Whistleblowers” regulates the conditions for protecting individuals from unjustified sanctions at the workplace for reporting a crime or other anti-social activity, including the rights and obligations of individuals and legal entities in reporting anti-social activities.

The Act also regulates the internal system for receiving and verifying reports and allows whistleblowers to remain anonymous when reporting serious anti-social activities to their employer. To obtain protection, a person who reports serious matters constituting a criminal offence must file an application for protection with the public prosecutor’s office. In cases where the reported circumstances constitute a misdemeanour, a report must be made to the administrative authority responsible for the proceedings. In addition, the whistleblower may receive a reward of up to 50 times the minimum wage.

In particular, the Act defines the following offences as serious unlawful acts: damage to the financial interests of the European Communities under Art. 261 to 263 of the Criminal Code, intrigue in the award of public contracts under Art. 266 of the Criminal Code, some offences committed by public officials under Chapter 8 of the Special Part of the Criminal Code, or offences of corruption under Chapter 8, including sports corruption, of Part Three of the Special Part of the Criminal Code; offences for which the Criminal Code provides for a maximum term of imprisonment of more than three years, or administrative offences for which a maximum fine of at least 30,000 euros may be imposed.

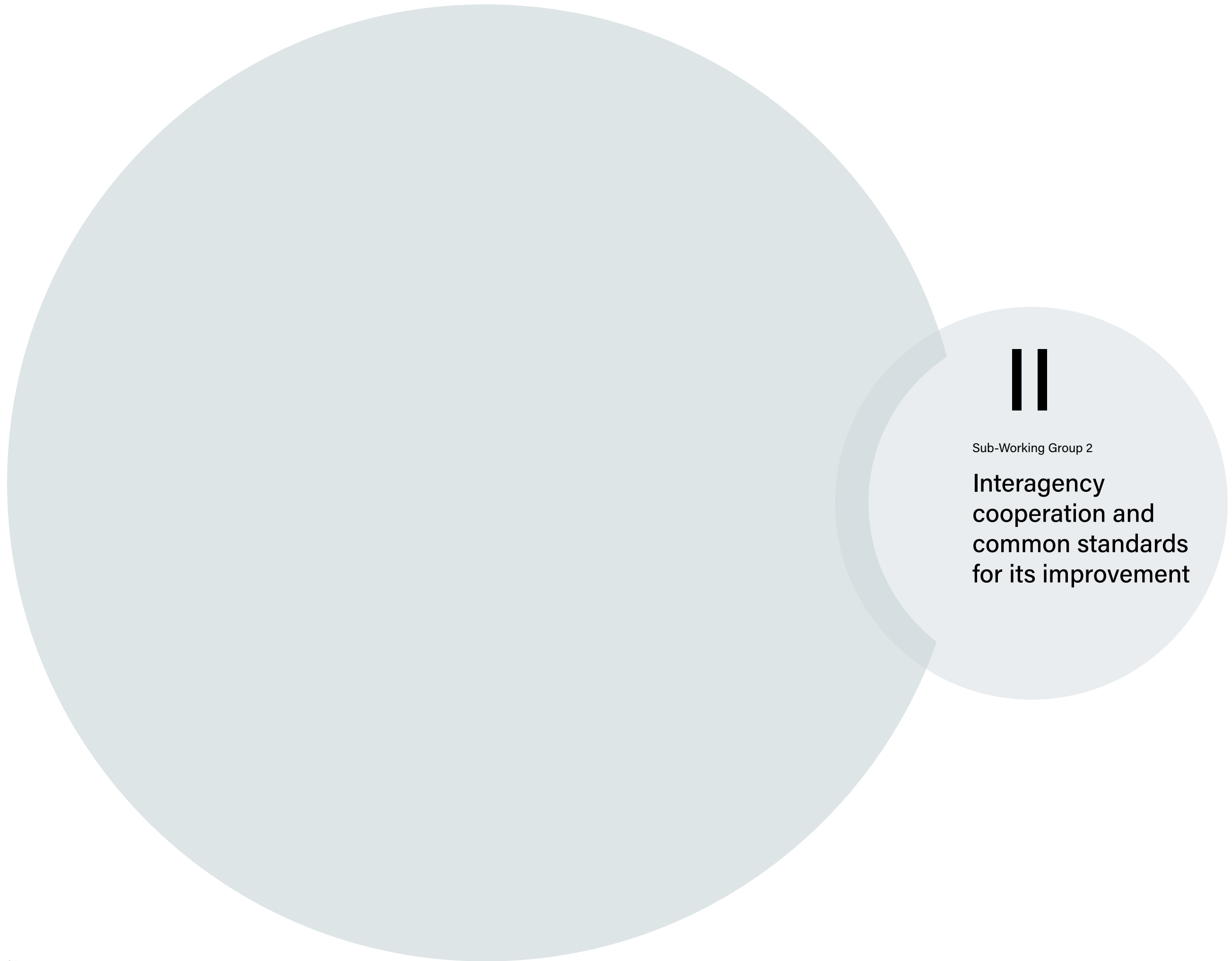
The Act transferred the central role previously played by labour inspectors to a new, independent public body, the Office for the Protection of Whistleblowers on Anti-Social Activities, in order to strengthen and improve the effectiveness of whistleblower protection. The Office will be responsible for monitoring compliance with the Act, preparing expert opinions, advising on the application of this Act and preparing annual reports for the National Council of the Slovak Republic. The Office will also deal with suspected cases of violations of whistleblower protection.

By Resolution of the National Council of the Slovak Republic No. 600 of 5 February 2021, the President of the Office was elected from among the candidates proposed by the Government. The Government proposed candidates selected by a special commission consisting of five members appointed by the President of the Slovak Republic, the Government of the Slovak Republic, the Ombudsman, the Civil Service Council and the Advisory Board of the Slovak Government on NGOs and Civil Society Development. According to the law, the Office should begin its activities within six months of the election of its chairperson by the National Council of the Slovak Republic.

5 Conclusions and recommendations

In summary, it can be stated that the protection of whistleblowers in the EU Member States is heterogeneous. Sub-Working Group 1 was only able to focus on a few specific issues. From the point of view of anti-corruption authorities, SWG 1 has described aspects to be considered in connection with the implementation of the EU Directive and has developed suggestions that can be used to provide support. The EU Whistleblower Directive is an important step on the path to a higher standardization of whistleblower protection in the EU. The fight against corruption in particular is a challenge that needs to be addressed internationally. In almost every major corruption case, there are references to other countries. Therefore, it is all the more important that uniform regulations are adopted within the EU to ensure that whistleblowers are protected in the same way in every country.

In particular, it is desirable that the Directive be fully transposed into national law in order to simplify as much as possible the complicated legal situation for whistleblowers. In addition to protecting whistleblowers, it also seems necessary for national legislators to take into account the difficulties described above, especially for anti-corruption authorities, in order to make the implementation of the Directive as simple as possible for authorities and companies. Given the complexity of whistleblower protection, the implementation of the Directive in the public and private sectors will be a major challenge for EU Member States. However, addressing these problems is imperative and, in the view of SWG 1, also adds considerable value to the Member States’ fight against corruption crime.



II

Sub-Working Group 2

**Interagency
cooperation and
common standards
for its improvement**

Abstract

Due to the transnational nature of corruption and its effects, international cooperation has become a central element of the fight against this phenomenon, widely recognized as such by States and international organizations. In this context, the question of how to advance such cooperation in practice is key. More specifically, the enhancement of cooperation between domestic agencies tasked with preventing, detecting and combating corruption is of particular importance at the operational level. That is why EPAC/EACN Sub-Working Group 2 (SWG 2) focused on how to improve interagency cooperation. After outlining the composition, objectives and methodology of SWG 2, this report presents its findings. Firstly, it notes that most agencies already collaborate in some way with their foreign counterparts and value these interactions highly. However, substantial needs in terms of cooperation remain unmet. In particular, the need for more and better exchanges of information, knowledge and expertise is highlighted. Secondly, the report discusses the challenges that hinder the development of cross-border collaboration, such as the shortcomings of existing channels for information sharing, the difficulties in establishing contacts and the insufficiency of resources. Then, six examples of best practices, which effectively address specific needs and challenges identified by SWG 2, are presented. The report concludes with a set of recommendations to promote interagency cooperation.

1 Introduction

In a world marked by the growing interdependence of governments, economies and societies, corruption cases often transcend national borders. As cases become more complex, they reveal increasingly sophisticated schemes, involving public and private actors, legal and natural persons, at local, national, regional and global levels. To effectively address this transnational phenomenon and its devastating effects, coordinated action is indispensable. Therefore, international cooperation has become a central element of the fight against corruption, widely recognized as such by States and international organizations. For instance, in the preamble of the United Nations Convention against Corruption (UNCAC), States Parties affirm that “corruption is no longer a local matter but a transnational phenomenon that affects all societies and economies, making international cooperation to prevent and control it essential.”

As a matter of fact, the Convention contains several provisions on international cooperation, as well as on technical assistance and information exchange across countries, under Chapters IV and VI. In addition, the Conference of the States Parties to the UNCAC, the main policymaking body in charge of supporting the implementation of the Convention, has adopted a number of resolutions¹ that recall the fundamental role of international cooperation in countering corruption and thus encourage its advancement.

Furthermore, at the UN General Assembly Special Session against Corruption held in June 2021, States reiterated “the need for strong international cooperation and assistance in the prevention, detection, investigation and prosecution of corruption offences.”² More specifically, world leaders underlined the “importance of addressing, tackling and effectively responding to international challenges and barriers, in particular measures that hinder such cooperation.”³

Alongside the United Nations, other international and regional organizations acknowledge the significance of international cooperation and call for its enhancement. The preamble of the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions recognizes that achieving progress in the fight against corruption “requires not only efforts on a national level but also multilateral cooperation, monitoring and follow-up.” The subject of international cooperation is further developed in related instruments and is regularly examined and promoted by the OECD Working Group on Bribery in International Business Transactions.⁴

Likewise, the Council of Europe’s Criminal Law and Civil Law Conventions on Corruption provide for the strengthening of international cooperation, considered as a valuable tool to tackle corruption. Indeed, “to develop to the widest extent possible international cooperation in all areas of the fight against corruption” is one of the guiding principles against corruption adopted by the Committee of Ministers of the Council of Europe.⁵ The Group of States against Corruption (GRECO)⁶, a body in charge of monitoring States’ compliance with the Council of Europe’s anti-corruption standards, constantly supports international cooperation by facilitating exchanges between peers and the sharing of best practices. Similarly, other regional anti-corruption mechanisms, such as those adopted by the Organization of American States, the African Union and the League of Arab States, include provisions on cooperation, coordination and mutual assistance between their Parties.

¹ The resolutions adopted by the Conference of the States Parties to the United Nations Convention against Corruption can be accessed at the following link: <https://www.unodc.org/unodc/en/corruption/COSP/conference-of-the-states-parties.html>

² See the United Nations General Assembly’s political declaration “Our common commitment to effectively addressing challenges and implementing measures to prevent and combat corruption and strengthen international cooperation”: <https://undocs.org/A/S-32/2/ADD.1>

³ Ibid.

⁴ For further information on this Working Group, which is responsible for monitoring the implementation and enforcement of the OECD Anti-Bribery Convention and related instruments, see: <https://www.oecd.org/corruption/anti-bribery/antibriberyconvention/oecdworkinggrouponbriberyininternationalbusinesstransactions.htm>

⁵ See the Committee of Ministers’ Resolution (97) 24 on the Twenty Guiding Principles for the Fight against Corruption: <https://rm.coe.int/CoERMPublicCommonSearchServices/DisplayDCTMContent?documentId=09000016806cc17c>

Besides, the European Union has consistently recognized the need for cross-border cooperation on anti-corruption issues. In Article 83 of the Treaty on the Functioning of the EU, corruption is mentioned as one of the “areas of particularly serious crime with a cross-border dimension resulting from the nature or impact of such offences or from a special need to combat them on a commo basis.” Moreover, the Convention on the fight against corruption involving officials of the European Communities or officials of Member States of the European Union stresses that the improvement of judicial cooperation in combating corruption is considered as a matter of common interest. The Framework Decision on combating corruption in the private sector also points out that corruption is “a transnational problem, most effectively tackled by means of a European Union joint action.” Beyond its specific anti-corruption legislation, the EU fosters cooperation in this field through legislation in other areas, such as anti-money laundering and anti-fraud, and via many collaborative initiatives, such as the European Commission’s anti-corruption experience sharing programme.⁷

In view of all these elements, there seems to be a broad consensus on the crucial role of international cooperation in the fight against corruption. In this context, the question of how to further improve this cooperation becomes of particular interest to the anti-corruption community. To address this pivotal question, it is necessary to better understand how international cooperation works in practice. Generally, much attention is given to relations between States, as they are major actors on the international stage. Nevertheless, States represent too large and abstract units of analysis when trying to grasp how corruption is dealt with at the operational level. In order to examine the concrete needs and challenges related to international cooperation, and seek constructive solutions to nurture a culture of integrity, the focus needs to shift from interstate to interagency cooperation.

Domestic agencies, notably those specialized in preventing, detecting and combating corruption, are strategic institutional actors, which operate on the front line of the global fight against corruption. On a daily basis, these agencies mobilize determined efforts to counter corruption and the opportunities for its occurrence, both at home and abroad. For this reason, this report and the associated sub-working group chose to focus on them. Following this introduction, the report will provide background information on Sub-Working Group 2 (SWG 2) titled “Interagency cooperation and common standards for its improvement.” This initiative is part of the joint project “EU Integrity” of the European Partners against Corruption (EPAC) and European contact-point network against corruption (EACN). Then, the report will present the findings of SWG 2 in terms of identified needs, challenges and best practices relating to interagency cooperation. Finally, key messages and recommendations will be put forward.

2 Background and context

Launched in 2019 as part of the EPAC/EACN Working Group “EU Integrity”, SWG 2 was coordinated by the French Anti-Corruption Agency (AFA).⁸ Created by the Law of 9 December 2016 on Transparency, Anti-Corruption and Economic Modernization, known as the “Sapin II” Law⁹, the AFA is a nationwide service under the joint authority of the Minister of Justice and the Minister of Budget. Its mission is to help public and private actors to prevent and detect corruption, influence peddling, extortion by public officials, illegal taking of interest, misappropriation of public funds and favouritism. To this end, the Agency provides guidance and support to both government and business entities and audits the quality and effectiveness of anti-corruption programmes implemented by these entities. It also performs administrative coordination tasks and centralizes and disseminates information on integrity issues. In its areas of expertise, the AFA contributes to defining the policy positions of the French authorities in the relevant multilateral fora and carries out international cooperation and technical assistance activities.

Recognizing that successful interagency cooperation is critical to achieving integrity across Europe, the AFA proposed to lead discussions on this kind of cooperation and the common standards

for its improvement. By connecting EPAC/EACN members interested in interagency cooperation, SWG 2 aimed at:

- **stimulating the exchange of views, ideas and experience** between anti-corruption practitioners from different European countries;
- **gathering concrete feedback** on interagency cooperation initiatives that are currently being coducted by EPAC/EACN members, with a focus on the benefits resulting from these initiatives;
- **identifying unmet needs and expectations** in terms of interagency cooperation;
- **discussing challenges**, obstacles and barriers that hinder the development of cross-border collaboration;
- **sharing best practices** and success factors in this field;
- finding concrete solutions and **exploring new avenues for enhancing interagency cooperation.**

Building on a review of key aspects of interagency cooperation, the main objective of SWG 2 was to formulate actionable recommendations that could enable anti-corruption agencies to pool their efforts more smoothly and effectively. While these recommendations were primarily designed to bolster interagency cooperation at the international level, some findings could also be useful to facilitate coordination between agencies at the national level. With regard to methodology, SWG 2 relied on the analysis of three sources of information: the inputs gathered during a work meeting with a small group of EPAC/EACN members, the responses to a questionnaire distributed to all EPAC/EACN members and the additional material compiled through research and consultation of previous publications on interagency cooperation.

In October 2019, the AFA hosted a one-day meeting in Paris, which brought together representatives of the Prevention and Fight against Corruption Office of the Balearic Islands, the Agency for the Prevention and Fight against Fraud and Corruption of Valencia, the Special Investigation Service of Lithuania (STT), the Federal Bureau of Anti-Corruption of Austria (BAK) and the General Inspectorate of the French National Police (IGPN). The discussions were divided into three sessions. In the first session, participants presented their current interagency cooperation projects, examined their results and assessed unmet cooperation needs. The second session focused on the challenges faced by participants when implementing interagency cooperation and then explored common standards for improvement. The final session served to highlight the key points of the debate and adopt recommendations. The first results of this initiative were presented at the 19th EPAC/EACN General Assembly in Stockholm in December 2019.

After a pause caused by the COVID-19 pandemic, the activities of SWG 2 resumed in the second semester of 2020. A short questionnaire, which can be found in the annex of this report, was prepared and sent to all EPAC/EACN members. Between March and May 2021, ten written responses were received from authorities of Albania, Austria, Bosnia and Herzegovina, Bulgaria, Finland, Latvia, Lithuania, Moldova, the Netherlands and Portugal. They contributed to enriching and expanding the review initiated during the working meeting of October 2019.

Finally, this study on interagency cooperation was supplemented by further research and reading. In particular, the findings of the analysis report¹⁰ of the global mapping of anti-corruption authorities, published by the AFA in May 2020, prove to be useful for SWG 2. This mapping exercise, based on the results of an online survey, was conducted by the AFA, in partnership with GRECO, the OECD and the Network of Corruption Prevention Authorities (NCPA).¹¹ The project collected data from 171 national authorities tasked with preventing and fighting corruption in 114 countries and territories. It benefited from the participation and support of numerous EPAC/EACN members.

⁶ For further information on the work of GRECO, see: <https://www.coe.int/en/web/greco/home>

⁷ For further information on this initiative, see: https://ec.europa.eu/home-affairs/what-we-do/policies/organized-crime-and-humantrafficking/corruption/experience-sharing-programme_en

⁸ For further information on the AFA, see: <https://www.agence-francaise-anticorruption.gouv.fr/fr>

⁹ The Sapin II Law can be accessed in French at the following link: <https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000033558528>

¹⁰ This report is available in English and in French at the following link: <https://www.agence-francaise-anticorruption.gouv.fr/fr/verscartographie-mondiale-des-autorites-anticorruption-resultats-notre-enquete>

¹¹ For further information on the NCPA, see: <https://www.coe.int/en/web/corruption/ncpa-network>

3 Needs and expectations

SWG 2 observed that most anti-corruption agencies already have cooperation projects or agreements with foreign agencies. These initiatives were appreciated by the agencies as useful ways to share knowledge, experience and best practices with their counterparts. Indeed, the agencies noted that interagency cooperation helped them to identify valuable standards, strategies and methodologies in the area of capacity building, compare legal, institutional and policy frameworks, discover new ideas and develop innovative tools. Besides, collaboration with foreign agencies could be vital to accelerate certain anti-corruption procedures, especially in cases with transnational ramifications. Furthermore, the agencies indicated that international cooperation could actively contribute to changing behaviours and, in the long run, disseminating a common culture of integrity at the global level. Echoing these observations, the UNODC points out that partnerships enable anticorruption agencies to “harness external expertise developed in other institutions for the benefit of the fight against corruption.”¹²

However, the agencies acknowledged that substantial needs in terms of cooperation still remained unmet. Notably, they highlighted the need to support and simplify the timely exchange of quality information between foreign agencies, including by opening access to national databases. Throughout the discussions of SWG 2, it was emphasised that cooperation at an operational level should be reinforced to allow for better communication and coordination between agencies when handling corruption reports. Moreover, agencies would want to receive further peer assistance and acquire in-depth knowledge of the latest techniques for preventing, detecting and investigating corruption.

In a similar vein, the global mapping of anti-corruption authorities sought to capture key expectations towards interagency cooperation by asking respondents what needs they would like to see met by an international network of corruption prevention agencies.¹³ The vast majority of respondents (165 out of 171) declared that they expected more exchange of best practices between peers (see Figure 1). A significant number of respondents (118 out of 171) expressed their interest in strengthening the exchange of operational information. In the comment section of the survey, some agencies mentioned that they would like to benefit from technical assistance, conduct joint research projects, enhance synergies and encourage the adoption and effective implementation of harmonized integrity standards.



Figure 2: What are your expectations towards an international network of corruption prevention authorities?

¹² UNODC (2020), Colombo Commentary on the Jakarta Statement on Principles for Anti-Corruption Agencies, p. 13.
¹³ AFA (2020), Analysis Report of the Global Mapping of Anti-Corruption Authorities, p. 25.

4 Challenges

SWG 2 identified a number of challenges, obstacles and barriers to cooperation between anticorruption agencies. Exchange of information between and with administrative authorities, as well as with non-European counterparts, was considered especially challenging due to the shortcomings of existing channels for information-sharing and mutual assistance. In fact, some agencies indicated that the existing channels are mainly designed for law enforcement and judicial authorities and therefore are not adapted to enable smooth exchanges for the purpose of corruption prevention and detection. This could have a negative impact on the early detection of corrupt practices as information on compliance failures, which do not necessarily entail criminal liability, or on unconfirmed reports cannot be easily shared. The agencies also suggested that the multiplicity of scattered databases and channels for requesting information could be a source of confusion and inefficiency.

Furthermore, legal obligations, such as professional secrecy and data protection rules, may complicate the exchange of information through informal or ad hoc communication channels. In this respect, the UNODC¹⁴ underlines that collaboration must be balanced with legal requirements and that anti-corruption agencies must be careful to avoid breaches of confidentiality and privacy by following specific information-sharing protocols.

The agencies also encountered difficulties in finding appropriate partners and relevant focal points for international cooperation. Indeed, the mandates and powers of foreign agencies, in particular in countries where different agencies have overlapping competencies, can be difficult for outsiders to understand. As a result, it can be quite challenging to know which authority to approach and how to do so. Even when the competent authority has been located, agencies may struggle to identify and reach the department or officer in charge of international relations. The lack of direct personal contacts and the long delays in establishing communication and getting answers to requests were mentioned as obstacles to the development of productive interactions between agencies.

Another challenge that agencies face in implementing international cooperation projects is the insufficiency of dedicated human and financial resources. Many agencies regretted that cooperation was sometimes seen as a secondary activity, disconnected from the agencies’ core missions, and therefore may not receive the necessary internal support. General budget constraints or frequent variations in budget availability can also limit the possibilities for sustainable cooperation. Some agencies stressed that the COVID-19 pandemic and its economic fallout tended to exacerbate these problems. On top of that, lockdowns and social distancing measures impeded the organization of in-person meetings and visits abroad, which greatly contribute to strengthening cross-border partnerships.

Besides, language can constitute a barrier for achieving meaningful collaboration with foreign partners. Lack of language skills among anti-corruption practitioners can hinder technical discussions and hence the sharing of expertise. A few agencies manage to circumvent this problem by translating their publications or hiring interpreters when necessary, although such solutions are often costly. In certain cases, failures of understanding are not only attributable to issues of translation but also to the absence of a “common ground” in terms of standards and regulations. The agencies stated that the differences with their foreign counterparts and the respective legal environments in which they operate could make these working relationships more complex.

¹⁴ UNODC (2020), Colombo Commentary on the Jakarta Statement on Principles for Anti-Corruption Agencies, p. 13.

5 Best practices

In discussing interagency cooperation projects, SWG 2 became aware of a number of best practices. The following examples illustrate how the needs and challenges described above can be addressed in concrete terms.

5. 1. Enhanced cooperation between agencies of the Baltic Sea Region

Twice a year, a meeting of anti-corruption agencies from the Baltic Sea Region countries is organized. These recurrent gatherings have already become an established tradition. As countries of the same region are facing similar challenges, meaningful discussions and information received during those meetings are of great benefit for all agencies involved. Moreover, mutual trust not only between agencies, but also between officials, developed through such regular meetings, became a key element of the successful cooperation between Lithuanian, Polish, Latvian and Estonian partners.

In particular, the Special Investigation Service of the Republic of Lithuania (STT) and the Corruption Prevention and Combating Bureau of the Republic of Latvia (KNAB) have built a strong operational partnership over time. For instance, both agencies worked together to solve a cross-border corruption case. The effective and timely exchange of information between STT and KNAB enabled the prosecution of individuals for corruption.

The success factors in this case were:

- Mutual institutional and personal trust between KNAB and STT;
- Direct contacts;
- Good knowledge of the procedural issues of both countries;
- Common interest of both institutions;
- Efficient and timely information sharing.

Keywords and references:

Regional interagency cooperation; operational collaboration; information sharing; cross-border investigation; trust building.

Source: STT, Response to the SWG 2 Questionnaire, 2021.

5. 2. Bilateral cooperation between anti-corruption authorities of France and Vietnam

On 15 January 2018, the AFA and the Government Inspectorate of Vietnam (GIV) signed a Memorandum of Understanding (MoU), which provides for the strengthening of collaborative efforts to prevent and combat corruption. United by their common goal, the two national anticorruption authorities decided to formalize their commitment to bilateral cooperation through an official agreement. Having a well-defined framework proved to be particularly useful to consolidate the partnership between the AFA and the GIV in recent years.

Since its signature, the MoU has given rise to many fruitful exchanges, including:

- High-level meetings involving the senior management of the AFA and the GIV;
- A training workshop on anti-corruption codes of conduct;

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- A working meeting on control mechanisms to ensure the effective implementation of anticorruption programmes in the public sector, with a focus on central government bodies;
- A training seminar on monitoring anti-corruption compliance in the private sector;
- A study visit in France, organized by the AFA for a delegation of the GIV, in coordination with the French Embassy in Vietnam, the Ministry of the Interior, the Inspectorate General of Administration, the High Authority for Transparency in Public Life and the General Inspectorate of the City of Paris;
- A videoconference on integrity standards in the civil service.

Thanks to these various meetings and technical discussions, the AFA and the GIV have been able to learn from each other and continuously improve their mutually beneficial collaboration.

Keywords and references:

Bilateral cooperation; technical assistance; expertise sharing; memorandum of understanding; anti-corruption standards.

Source: AFA, Annual Reports 2018 and 2019

5. 3. Collaboration between Italian and Montenegrin anti-corruption agencies as part of an EU Twinning Project

Twinning is a European Union instrument for institutional cooperation between public administrations of EU Member States and of beneficiary or partner countries. Such projects bring together public sector expertise from EU Member States and beneficiary countries with the aim of achieving concrete operational results through peer-to-peer activities. Between 2017 and 2019, the Italian Anti-Corruption Authority (ANAC) and the Montenegrin Agency for Prevention of Corruption (APC) participated in an EU Twinning Project aimed at supporting the implementation of integrity measures. By virtue of interagency knowledge sharing and capacity building activities, this initiative contributed to enhancing the anti-corruption system of Montenegro.

Specifically, the project's activities focused on improving the effective implementation of integrity measures in the public sector, reporting mechanisms and whistleblower protection, as well as lobbying regulation. The work of the Italian and Montenegrin experts was organized in training sessions, consultative meetings, workshops and two study visits to the relevant institutions of the Republic of Italy. The Twinning partners devoted special attention to the analysis of legal provisions and their application in four areas vulnerable to corruption risks: public procurement, privatization, healthcare and education. Based on these thorough analyses, recommendations were formulated and proposals for legal amendments drafted. The results of this successful EU Twinning Project, achieved through the close collaboration between the Italian and Montenegrin anti-corruption agencies, were presented during a high-level event in March 2019.

Keywords and references:

Twinning; expertise sharing; EU-supported cooperation; integrity measures; peer-to-peer activities.

Source: European Commission, webpage of Twinning¹⁵ and ANAC,

Corruption prevention measures strengthened with the support of the EU, 2019

¹⁵ <https://ec.europa.eu/neighbourhood-enlargement/tenders/twinning.en>

5. 4. Interagency cooperation networks

Regional and international networks offer unique opportunities for improving interagency cooperation because they facilitate the exchange of information, experience, and good practices between peers. By connecting anti-corruption practitioners, such networks can help to build confidence and encourage collaboration between agencies from different countries around the world. Some examples of active networks in this domain are presented below.

The European Partners against Corruption (EPAC) and European contact-point network against corruption (EACN)

EPAC/EACN are independent forums for practitioners, united in the common goal of preventing and combating corruption. While EPAC has been in existence since 2004, EACN was founded in 2008, modelled after EPAC. EPAC is composed of anti-corruption authorities and police oversight bodies from Council of Europe Member States. EACN, a more formal network established by a European Council decision, brings together anti-corruption authorities from EU Member States. The two networks mostly work together as one, given their equal mission and goals. Most anti-corruption authorities are also in fact members of both.

With the overall objective of strengthening cooperation, EPAC/EACN provide a platform for practitioners to exchange expertise and information in the sphere of anti-corruption and police oversight, assist each other, and advocate for the implementation of international legal instruments.

They recognize the importance of safeguarding the independence of both police oversight bodies and anti-corruption authorities in accordance with fundamental principles of national legal systems.

EPAC/EACN hold an annual professional conference and likewise have a variety of working groups operating throughout the year. The EPAC/EACN Contact Catalogue, which compiles information and contact details about members of the networks, is updated once a year and published online.

The Network of European Integrity and Whistleblowing Authorities (NEIWA)

Created in 2019, NEIWA brings together local and national authorities from across Europe with a view to ensuring a coordinated and effective implementation of the EU Directive on the protection of persons who report breaches of Union law.

Its activities include:

- Sharing knowledge, experience and expertise in the field of integrity and whistleblowing;
- Developing common tools, programmes and positions;
- Enhancing collaboration between national competent authorities and EU institutions;
- Building partnerships for evaluating the effectiveness of national procedures in the context of the three-year review imposed by the Directive.

The Network of Corruption Prevention Authorities (NCPA)

Supported by the Council of Europe, the NCPA was launched in 2018 to boost interagency cooperation in the field of corruption prevention. Its goal is to provide its members with a dynamic forum dedicated to exchanging information, sharing good practices and finding concrete solutions to tackle corruption more effectively.

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The NCPA has rapidly expanded its outreach and consolidated its activities. Starting with 17 agencies mostly from the European continent, the NCPA now brings together 30 member authorities, 1 observer and 5 affiliated partners from various regions of the world and different sectors of society. Indeed, cooperation between national public bodies and multiple stakeholders has been developed through the establishment of work relationships with the East African Association of Anti-Corruption Authorities (EAAACA), the Regional Anti-Corruption Initiative (RAI), the Basel Institute on Governance, the Program on Corporate Compliance and Enforcement (PCCE) of the New York University School of Law, and Transcrime, a research centre of the Università Cattolica del Sacro Cuore of Milan.

Several plenary meetings and related events have been organized by the NCPA, providing a wealth of opportunities for operational discussions between anti-corruption practitioners. Moreover, many publications and resources have been made available online, such as the technical guide on codes of conduct or the practical recommendations on facilitation payments. Currently, the Network is conducting numerous cooperation projects and promoting integrity best standards at the global level.

Keywords and references:

Networks; experience sharing; multilateral cooperation; good practices; best standards.

Source: webpages of EPAC/EACN¹⁶, NEIWA¹⁷ and NCPA¹⁸, as well as the responses to the SWG 2 Questionnaire, 2021.

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5. 5. Peer training opportunities of the Egmont Group

The Egmont Group is a united body of 166 Financial Intelligence Units (FIUs). It provides a platform for the secure exchange of expertise and financial intelligence to combat money laundering and terrorist financing. The good practices developed by the Egmont Group can inspire anti-corruption agencies and their cooperation networks. In particular, via its Technical Assistance and Training Working Group (TATWG), the Egmont Group offers valuable peer training opportunities for its member agencies.

The TATWG commits itself to enhancing the effectiveness and professionalism of Egmont members and candidate FIUs. This is done by identifying, developing, and delivering technical assistance and training to Egmont members, often in conjunction with observer organizations or international partners. The TATWG is also working closely with other Working Groups to identify FIU needs and allocate resources to meet those needs.

The TATWG develops quality training packages and follows up on current training projects. Additionally, the TATWG organizes and implements breakout and training sessions at major Egmont Group events, other specific Egmont Group training opportunities as well as other events when required.

The following products have been delivered successfully over the past few years:

- Tactical Analysis Course
- Strategic Analysis Course
- Corporate Vehicles and Financial Products Course
- Egmont AML/CTF Supervisory Course
- FIU Information System Maturity Model
- Securing a FIU

¹⁶ <https://www.epac-eacn.org/about>

¹⁷ https://juridique.defenseurdesdroits.fr/index.php?lvl=cmspage&pageid=6&id_rubrique=202&lang_sel=en_UK&opac_view=8

¹⁸ <https://www.coe.int/en/web/corruption/ncpa-network>

The TATWG also organizes the Best Egmont Case Award (BECA). The BECA is an annual contest designed to encourage Egmont members to contribute to the Group's money laundering and terrorist financing case database to benefit FIUs and AML/CFT stakeholders.

While agreeing that onsite training offers numerous advantages, the TATWG also develops e-learning tools to allow for cost-effective dissemination and extended outreach to recipients.

Keywords and references:

Peer training; technical assistance; AML/CFT; learning tools; capacity building.

Source: website of the Egmont Group¹⁹, 2021.

5. 6. Multi-stakeholder cooperation for the development of Datacros

Funded by European Union Internal Security Fund – Police, the Datacros prototype was developed by an international consortium coordinated by Transcrime, a research centre on transnational crime of the Università Cattolica del Sacro Cuore of Milan, working in partnership with the AFA, the Cuerpo Nacional de la Policia of Spain and the Investigative Reporting Project of Italy. The tool aims to shed light on ownership links among a set of firms to identify several risk indicators, such as:

- Collusion patterns;
- Ownership structures;
- Relationships with politically exposed persons (PEPs), including those active at the local level;
- Unusually complex and offshore ownership structures and their relationships with jurisdictions that are non-cooperative or that do not apply adequate transparency standards.

Datacros' goal is to support a wide range of stakeholders in the EU and beyond, by facilitating police investigations and enhancing judicial authorities' prosecution capabilities in cases of corruption and money laundering, especially in cross-border cases. Furthermore, it aims at helping public sector entities to assess collusion risks in procurement and at allowing investigative journalists, NGOs and civil society at large to scrutinise anomalous interactions between politics and business.

Datacros provides an interesting example of multi-stakeholder cooperation in which state agencies, whether anti-corruption or law enforcement bodies, cooperate not only between themselves but also with academia and civil society in order to design innovative anti-corruption mechanisms.

Keywords and references:

Multi-stakeholder cooperation; innovation; data analysis; corruption risks; IT tools.

Source: the website of Datacros²⁰ and the AFA's Annual Report 2020.

6 Conclusions and recommendations

SWG 2 carried out a review of the key aspects of interagency cooperation at the international level, with a focus on the needs that remained unmet and the challenges faced by agencies in this area. It also identified a diverse set of examples of best practices. Building on this collective study, SWG 2 endeavoured to provide guidance to agencies interested in further improving practical cooperation in the field of anti-corruption.

With this purpose, SWG 2 recommends that agencies:

1. **Build trust with their foreign counterparts through the clear definition and strengthening of reliable cooperation frameworks**, such as bilateral memoranda of understanding and multilateral interagency networks;
2. **Maintain regular contacts with relevant focal points in partner agencies** to keep quality working relationships, which can be harnessed when specific assistance is needed;
3. **Organize frequent meetings with partner agencies** at the expert level, remotely or in person when possible, while also organizing occasional meetings between senior managers;
4. **Publish easily accessible information on their mandate and powers as well as the contact details of focal points for international cooperation** to help foreign agencies know what they do and how to reach them; such information can be available in a specific section of their website and ideally in another language;
5. **Share knowledge and expertise with peers** by proactively communicating the lessons learned and good practices identified in their daily work, preferably in an accessible format;
6. **Set precise deadlines for responding to requests from partner agencies**; if the deadline is not met or the request cannot be granted, provide a reasoned explanation;
7. **Keep abreast of the latest anti-corruption developments in foreign countries** so as to understand the environment in which partner agencies operate and adapt cooperation initiatives accordingly;
8. **Liaise with competent national authorities**, such as the Ministry of Foreign Affairs, to ask for support in the implementation of cooperation activities with foreign counterparts, if necessary;
9. **Enhance their teams' capacities to effectively engage in interagency cooperation** by providing tailored training and adequate means to develop language skills;
10. **Promote the development and use of functional digital tools** to favour online exchanges with peers from distant jurisdictions and reduce costs related to international travel;
11. **Encourage the adoption of the highest standards of integrity and of harmonized anticorruption instruments** by as many national authorities as possible in order to increase the coherence, comprehensiveness and effectiveness of international anti-corruption efforts;
12. **Advocate for policy, regulatory and legal developments that facilitate operational collaboration and the exchange of appropriate information** between authorities tasked with preventing and fighting corruption, regardless of their institutional differences;
13. **Foster partnerships with multiple stakeholders**, including other national, European or international organizations, the business sector, civil society and academia, in order to pool resources and ideas for implementing cooperation projects, achieving tangible results in the fight against corruption and spreading a common culture of integrity.

¹⁹ <https://egmontgroup.org/en/content/technical-assistance-and-training-working-group-tatwg>

²⁰ <https://www.transcrime.it/datacros>

The recommendations of SWG 2 can be followed in whole or in part, according to the priorities, strategies and resources of the agencies concerned. Finally, they can also be used to guide the efforts of interagency cooperation networks.

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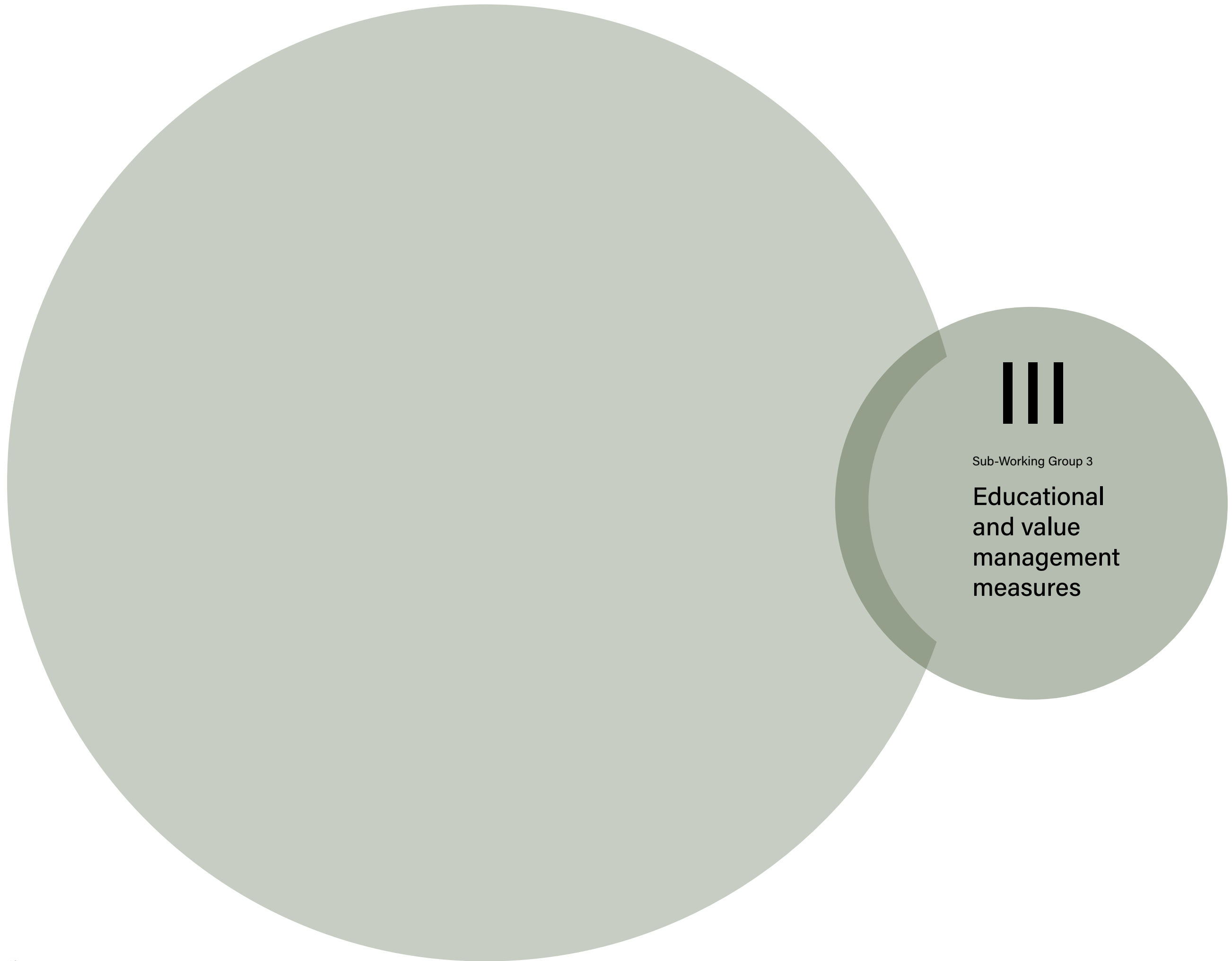
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8 Annex

8.1. Questionnaire of Sub-Working Group 2

1. Do you currently participate in one or several interagency cooperation initiatives? If yes, which ones and why? What are the benefits of this kind of collaboration?
2. What needs in terms of interagency cooperation remain unmet?
3. What are the challenges you have faced when cooperating with other agencies?
4. What solutions could be adopted to improve interagency cooperation?
5. Please provide examples of good practices developed and key success factors identified in the implementation of interagency cooperation.



Sub-Working Group 3

**Educational
and value
management
measures**

1 Background and context

Value management means, on the one hand, aligning personal and professional values with institutional values and, on the other hand, putting these values into practice. Integrity, accountability and sense of duty are values that build our image and make us visible. These values are the constants of our interactions and our ways of being, promoting cohesion and ethical behaviour.

In addition, integrity is one of the cornerstone values of Romania's 2016-2020 National Anti- Corruption Strategy, along with the priority of public interest and transparency. Considered as an individual value, integrity means honesty, which cannot be delimited from legal and professional honesty. The need to increase and strengthen institutional integrity therefore involves the management of these values, which lead to honesty and ethical action.

Our values represent what we are and what we do. Through integrity, honesty and professionalism, which are benchmarks for our professional activity, the Anti-Corruption General Directorate succeeded in being the first institution to promote a preventive anti-corruption policy and to export anti-corruption expertise to other Romanian and non-Romanian institutions. The emphasis on management and cognitive behaviour in relation to acting ethically led to the dissemination of best practices and showed the impact of acting in various contexts.

Promoting the above values is a constant necessity and for all these values to grow, education plays the most important role in developing accountable individuals. In this context, education to promote integrity through the corruption prevention measures we implement means investing in ethical values and thus creating the much needed environment for integrity.

2 Education and value management

On 14 and 15 October 2019, the Anti-Corruption General Directorate within the Romanian Ministry of Internal Affairs organized in Bucharest the Sub-Working Group 3 (SWG 3) entitled "Educational and Value Management Measures" in the framework of the "EU Integrity" project. The event was attended by representatives of anti-corruption authorities from Austria, Estonia, Hungary, Latvia, Spain and Ukraine, as well as representatives of the Romanian anti-corruption institutions, civil society and NGOs active in this field. The following anti-corruption authorities were represented on this occasion:

- Austria – Federal Bureau of Anti-Corruption, Federal Ministry of the Interior,
- Estonia – Corruption Crimes Bureau, Central Criminal Police, Police and Border Guard Board,
- Spain – Anti-Fraud Office of the Region of Valencia, Department of Prevention, Training and Documentation,
- Spain – Anti-Fraud Office of Catalonia, Training Department,
- Hungary – National Protective Service, Corruption Protection Department,
- Ukraine – National Anti-Corruption Bureau of Ukraine, External Communication Department,
- Latvia – Corruption Prevention and Combating Bureau, Strategic Communication Division and Policy Planning Division.

The following Romanian institutions were represented during the event: Prosecutor's Office attached to the High Court of Cassation and Justice, Military Prosecutor's Office, National Anti- Corruption Directorate, National Integrity Agency, Directorate for Crime Prevention within the Ministry of Justice, National Penitentiary Administration, Integrity Directorate within the National Fiscal Agency, National Agency of Civil Servants, Directorate for Integrity, Good Governance and Public Policies within the Ministry of Regional Development, Ministry of Energy, General Directorate for Control of the Implementation of the National Anti-Corruption Strategy within the Labour Ministry, the Directorate for Preventing and Investigating Corruption within the Ministry of National Defence, as well as high officials within the Ministry of Internal Affairs. NGOs present included the Expert Forum, SYENE Center for Education, Romanian Academic Society, Independent Journalism Center and Freedom House.

The activity was organized in a world café format with 4 small groups. The participants discussed draft joint projects on value management at institutional level, educational measures to improve the integrity of civil servants, anti-corruption education measures for citizens, awareness-raising campaigns and civil monitoring. The event provided a good opportunity to develop new ideas for anti-corruption projects to be funded by European grants to support institutional efforts to develop integrity, ethics and deontological values among civil servants. The discussions were interactive and beneficial for all participants and offered a good opportunity to share best practices and experience in the field of corruption prevention and strengthening institutional integrity.

The participants were divided into 4 groups for the "world café" session, where the following 4 topics were open for discussion:

1. Measures for value management at institutional level
 - The role of the manager in reducing corruption risks
 - Proposals for strategic, tactical and operational management
 - Assessment of the impact of the measures
2. Measures to inform civil servants about integrity and corruption prevention
 - Curriculum, ethical training, tools, experiences
 - Preventive measures tailored to the target group (law enforcement agencies)
3. Public education mechanisms and awareness-raising campaigns
 - Definition of content and construction of appropriate messages
 - Methods for delivering messages
 - Alternative methods to educate and promote integrity
4. Civil society involvement and civic monitoring

All participants took turns to engage in discussions on all 4 topics. They presented best practices of their country or the institution they represent. This was a good opportunity to outline some project ideas that can be funded from non-repayable funds in the future. Four project ideas emerged from each of the 4 topics under discussion.

2.1. Increasing integrity at institutional level in EPAC partner states

(developed in the framework of group 1 "Management of values at the institutional level")

In this session, discussions focused on how to transfer personal values to the institutional level and the process of doing so. First, the participants identified personal values such as: transparency, responsibility, confidentiality, impartiality, loyalty, personal example, trust, respect. Among the values identified at the institutional level were: transparency, law enforcement, good governance, professionalism and ethics. The participants appreciated that the family contributes to the formation of personal/individual values through the process of education. The key process to internalize these values is education. Thus, the individual contributes to the formation of institutional values and the institution regulates a person's value system, so the process is bidirectional. The institution is part of society, which establishes the values on a social level. In conclusion, the participants agreed that a circle of action emerges where each of the four factors – family, individual, institution, society – exerts its influence on the formation and consolidation of values related to integrity. The purpose of the project was to increase integrity at the institutional level in the EPAC partner states.

1.

OBJECTIVES

Identify the core values that define integrity at European and national level.

ACTIVITIES

- Conducting a comparative analysis regarding the core values of integrity;
 - Organization of focus groups;
 - Analysis of legislation.
2.

OBJECTIVES

Develop appropriate tools to assess the values identified.

ACTIVITIES

- Assessment of existing instruments;
 - Development of a new standard instrument.
3.

OBJECTIVES

Implementation of the instruments.

ACTIVITIES

- Organization of joint trainings;
 - Organization of international camps with integrity as a central theme.

PROJECT PARTNERS

Public institutions in the EPAC member states.

2.2. "United for European Integrity"

(developed in the framework of group 2 "Measures to inform civil servants on integrity and corruption prevention")

Following the discussions in group 2 entitled "Educational measures for civil servants in the field of integrity and prevention of corruption", it was jointly agreed to initiate a project with non-repayable funding aimed at consolidating the integrity of civil servants through preventive and educational measures applicable in the participating states and following the harmonization of best practices in this field. The aim of the project is to consolidate the ethics and integrity framework and ensure a common curriculum for public servants.

OBJECTIVES

- To review the European framework (for the countries involved in this project) and elaborate a (single) common framework;
- To create a European network of integrity counsellors;
- To implement a common framework in the authorities of the countries involved in the project.

ACTIVITIES

- Call for experts to analyse the European framework of the countries taking part in the project
- Study visits to the participating countries to document the strengths and weaknesses of the framework (reports by the implementation teams)
- Preparation of a presentation of the current framework with suggestions from experts
- Development of a common framework by experts and an implementation team
- Criteria for the selection of experts
- Selection of experts
- Kick-off conference
- Training of trainers
- Logistical support (public procurement)
- Annual conference
- Preparation of a handbook for public officials in the form of an e-book (including case studies, dilemmas, role plays...)
- Training/seminars by the consultants using the e-book
- Launching a publicity campaign for the project (video spot for civil servants, posters, etc.)
- Creation of an IT solution (dedicated website) with an area for online tests, which are compulsory every year
- Financing of an external audit of the project

RESULTS

- 7 study visits/7 post-visit reports
- Common framework
- Final evaluation based on the reports following the visits
- A set of selection criteria and a selection process
- Establishment of an integrity network
- Kick-off meeting/conference
- A series of training sessions for trainers
- Public procurement for logistical support (PCs, tablets, virus programmes)
- E-book available
- A new conference (the Annual Conference)
- A series of training sessions for civil servants
- A public audit of the project
- Publicity campaign
- IT solution

PROJECT PARTNERS

Anti-corruption institutions/law enforcement agencies from Romania, Spain, Latvia, Estonia, Ukraine, Austria, Hungary and other experts such as NGOs and academies.

TIME FOR IMPLEMENTATION: 36 months

2.3. Public education mechanisms and awareness-raising campaigns

(a regional anti-corruption information and awareness-raising campaign developed in group 3 “Public education mechanisms and awareness-raising campaigns”)

Following the deliberations within group 3 “Public information mechanisms and awareness-raising campaigns”, it was jointly agreed to organize a regional awareness campaign to promote social values such as integrity, accountability and civic engagement. The campaign will bring together anti-corruption agencies and NGOs from 3-4 states that share the same approach.

Before developing the plan for the awareness campaign, the background of each country must be analysed from the point of view of the problems to be addressed and the way the message is to be conveyed, taking into account social and cultural differences.

OBJECTIVES

The project is based on the observable action through which the opinion will be externalized, on the expected attitude and behaviour, on the GOAL (the content of the action), on the CIRCUMSTANCES related to the theme of the awareness campaign that will shape the expected opinion/attitude/behaviour, on the CRITERIA to measure the performance achieved. Taking into account the specifics of the campaign strategy, the objectives aim to effect behaviours of the target groups through the acquisition of new knowledge (verbs used: define, identify, consult), and the formation of attitudes and opinions (verbs used: educate, respect, be fair/honest). Special attention must be paid to the acceptance of cultural differences as well as to the observance and use of shared values.

KEY MESSAGE

Integrity is a social value that is reflected in individual behaviour in all social actions and is translated into respect for work, appreciation of professional performance and compliance with the law.

TARGET AUDIENCE

- Pupils and students – debates, film competitions, drawing, etc.;
- Public service employees – training, debates on integrity, etc.;
- Citizens (specific groups such as women’s associations, mothers’ and grandmothers’ groups, parents, teachers, etc.) – meetings and debates on the need for education and integrity and how the message should be conveyed, ethics and law lessons for pupils and students, etc.
- Mass media – support in spreading the campaign’s message through participation in press conferences and news editing, broadcasting audio/video spots, editing positive news about social examples of fair/honest behaviour, reporting on inappropriate behaviour of state officials, etc., filming, interviews, press statements, etc.;
- NGOs – support to hold debates, meetings, round tables, lobbying to spread the message in different environments, etc.;
- Opinion leaders, cultural figures, athletes, public persons with outstanding public reputation who could serve as examples;
- Bloggers, vloggers – using their influence with target groups.

INSTRUMENTS/CHANNELS FOR SPREADING THE MESSAGE – SETTING STRATEGIES AND COMMUNICATION TACTICS

- Banners and posters for public events;
- Audio/video material;
- Electronic announcements;
- Advertisements in national and local media;
- Events (press conferences, seminars, round tables, congresses, working groups, etc.);
- Social media (Facebook, Twitter, Instagram, etc.);
- Apps;
- Competitions (films on integrity made with mobile phones, photos, drawings/pictures, online campaigns, etc.);

- Civic actions to show community concern (flash mobs, exhibitions, etc.);
- Jingles – creation of a ringtone announcing the promotion of integrity. When broadcast repeatedly, it can be recognized as the “Integrity Sound”;
- Online banners;
- Unscheduled events.

IMPLEMENTATION

Considering the preliminary situation in each country, the implementation period could be between 1 and 6 months and up to 1 year. For each month, a specific timetable will be considered.

BUDGET

Depending on the size of the target group, communication instruments and activities, the budget will be set to cover all costs (printed matter, room rental, travel, equipment, accommodation, catering, translations, publicity – advertisements, media broadcast, staff costs, etc.)

When calculating the budget, specialists agree on the principle of “asking for more than you need”.

EVALUATION

Evaluation procedures/measures to assess whether the tactics were effective in achieving the goal and to measure the effort required to achieve it:

- Opinion polls (before and after the campaign);
- Number of messages disseminated: press releases, letters, printed material, etc.;
- Broadcast of the message (messages or parts of messages selected by the media and their impact on the target groups) – measurement of the audience (number of broadcasts/schedule, number of press releases (written, radio, TV, internet, etc.)) – number of clicks on the messages, number of online banners – on social media or other websites – the graph of the audience on social media, etc.);
- Number of participants in the campaigns (target groups addressed by the campaign messages). The general audience must not be confused with the specific audience, which is why the assessment must be complex and carried out by professionals;
- Number of petitions received by the anti-corruption agencies on specific cases;
- Number of calls received by anti-corruption hotlines.

2.4. Involvement of civil society

(developed by group 4 “Involvement of civil society and civic monitoring”)

The participants of the workshop had a brainstorming session focusing on the involvement of civil society in corruption prevention. Representatives of different institutions presented their activities and referred to the anti-corruption publicity campaigns conducted by HR departments for new employees, cooperation with high school and university teachers on anti-corruption projects, and cooperation with healthcare system doctors.

The participants made the following suggestions for involving civil society in corruption prevention:

- Development of IT apps (anti-corruption games with different levels of difficulty for different age groups – children, teenagers and young people);
- Online lessons on anti-corruption education;
- Democracy in schools – non-formal methods;
- Campaigns for new staff, regardless of their field of activity;
- Involvement of the Ministry of Education, creation of a curriculum on corruption prevention;
- Annual consistent awarding of institutions working against corruption with media coverage.

In the last part of the session, the participants were asked to prepare a draft project in this area.

2.5. Observers in action

OBJECTIVE

To increase the active participation of citizens in corruption prevention measures through education.

ACTIVITIES

- Development of IT applications (mobile game applications with corruption prevention topics, different levels, age groups – children, youth, adults);
- Collection of reports on different areas with a high risk of corruption;
- Preparation of template lists with predefined indicators for the observers to check only the irregularities found.

RESULTS

- Reports received
- Preparation of promotional material
- IT applications
- Creation of a network of observers based on anti-corruption education to monitor public institutions.

PARTNERS

- NGOs
- Anti-corruption institutions
- Learning institutions

IMPLEMENTATION PERIOD: 1 year.

At the end of March, a questionnaire for SWG 3 was sent out to the EPAC community, along with questionnaires for the other three SWGs under the “EU Integrity” initiative. This initiative helped the coordinators of the four SWGs to gather important information for this manual.

Contributions to the SWG 3 questionnaire were received from 10 EPAC members. The DGA (Anti-Corruption General Directorate) coordinators held bilateral discussions with some of the respondents to better define certain aspects of their responses.

3 Best practices

3. 1. The project “Organizational Ethics and Integrity within the Ministry of Internal Affairs”

Starting with 2015, the Anti-Corruption General Directorate organized within the Project “Organizational Ethics and Integrity within the Ministry of Internal Affairs (hereinafter MoIA)” a training course for new MoIA officers during the first 2 years of their career and an internship for their direct managers, which has so far been attended by 1,128 managers and officers in executive positions. The project was carried out in partnership with the General Inspectorate of Romanian Police, the General Inspectorate of Border Police, the General Inspectorate for Immigration and the General Inspectorate of Romanian Gendarmerie.

The project addresses organizational and professional ethics, while providing professional models and benchmarks designed to help promote an organizational culture within MoIA, based on values, communication, professionalism and integrity, to cultivate the specific conduct of the strategic framework of the ministry among its own personnel.

The results of the evaluations showed that experiential and participatory learning allowed changes in the professional and personal behaviour of participants, as well as positive changes in the dynamics of hierarchical relationships, mentioned by managers (more open connections, discussions on ethical issues, etc.) and subordinates (collaboration, efficiency, etc.). The activities contributed to the promotion and strengthening of an ethical organizational culture.

The internship was organized by the Anti-Corruption General Directorate in collaboration with the Multifunctional Schengen Training Center and was justified by the need to develop acquired skills, especially by staff of the Romanian Police, Romanian Border Police, the General Inspectorate for Immigration, and others.

The training sessions lasted for 3 days, offering the participants the opportunity to go through the topic in an interdisciplinary, interactive way, working in teams, playing roles and developing skills, being trained in different specific situations that may be encountered during the exercise of various duties.

When developing the teaching strategy, the principles of adult education and competence based education were taken into account. The informational resources were adapted to the realities of the operative work, using the participants’ expertise.

The recommended teaching methods were: presentation, conversation, practice, simulation, problem solving, role play, exercise, case study. The curricular means and auxiliaries used were the following: textbooks, operative syntheses, didactic videos, specialized magazines and publications, course notes, worksheets, flipchart, multimedia means, standardized forms, document samples etc.

The activities were focused on the participants, given the specifics of the duties at work. Retired employees of MoIA were invited to these activities, enjoying thus the recognition and appreciation for exemplary professional activity.

Keywords and references:

Integrity, ethics, professional models, training sessions, case study.

3. 2. A comprehensive approach to corruption risk management

Since 2009, the Anti-Corruption General Directorate within the Romanian Ministry of Internal Affairs (hereinafter MoIA) has developed preventive tools such as Corruption Risk Management, an organizational analysis carried out at the level of MoIA structures. The Anti-Corruption Studies and Prognosis Service, a department subordinated to the Prevention Directorate within the DGA, develops, coordinates and evaluates the implementation of the corruption risk management methodology at the level of all MoIA structures. The corruption risk management methodology was considered as a best practice and was included in the National Anti-Corruption Strategy, starting with 2012. From 2017 to 2018, the Ministry of Justice (MoJ), responsible for implementing the national strategy, organized inter-institutional working groups to introduce a standard methodology at national level developed by the DGA – Corruption Risk Management.

Thus, during this period, DGA specialists participated in the meetings organized by the Ministry of Justice to develop a standard methodology for assessing the risk of corruption. The working group consisted of representatives of the Anti-Corruption General Directorate, the Ministry of Justice, the Ministry of Finance – the National Agency for Fiscal Administration, the National Administration of Penitentiaries, the Ministry of Regional Development and Public Administration.

The corruption risk methodology contains stages of risk assessment and the model of the Corruption Risk Register, an official document, approved by the head of each institution. Every year, the Corruption Risk Register is reviewed and the proposed preventive measures are monitored. This standard methodology was adopted by Government Decision no. 599/ August 2018 and must be implemented at the level of all Romanian public authorities and institutions. At the level of the Romanian MoIA, the methodology has a standardized analytical framework and autonomy, being a self-assessment tool.

Corruption risk management is a proactive approach, using the experience and knowledge available at the level of their own employees of MoIA structures. It promotes the integrity, institutional transparency and progress of specific activities within the MoIA. Corruption risk management holds managers accountable for implementing measures to prevent/control corruption risks. Taking into account the results of Corruption Risk Management, the DGA developed the Integrity Plan of the Romanian MoIA for the period 2016-2020.

The DGA recommended specific preventive measures included in the Integrity Plan. It is a strategic document containing concrete preventive measures taken by the MoIA. The Integrity Plan also includes all the necessary resources (time, human and financial) to implement all preventive/control measures. Its implementation is monitored annually by the Ministry of Justice.

Keywords and references:

Integrity, risk, corruption risks, risk management, risk assessment, risk identification, risk analysis, integrity plan.

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3. 3. How to report integrity incidents

In 2013, the DGA developed a new preventive instrument, the “Procedure for assessing integrity incidents within the MoIA”. The procedure was considered as a best practice, being included in the 2016-2020 National Anti-Corruption Strategy. One of the concrete prevention actions defined by the strategy is the development of an institutional mechanism for the ex-post evaluation of integrity incidents.

An integrity incident is an act of corruption (i.e. a violation of the law) followed by the prosecution or conviction of an employee, a disciplinary punishment as a result of an integrity test or of the breach of ethics or other similar regulations designed to protect the integrity of the civil service, or a defined report of the National Integrity Agency regarding the violation of legal obligations regarding unjustified assets, conflicts of interest or incompatibility regimes for any employee who has committed an act of corruption.

From 2017 to 2018, the Ministry of Justice (MoJ), responsible for implementing the national strategy, organized inter-institutional working groups to introduce a standard methodology at the national level, “Integrity Incident Assessment”, developed by the DGA. In 2017 and 2018, DGA specialists participated in the meetings organized by the Ministry of Justice to develop a standard methodology for assessing integrity incidents.

The working group was composed of representatives from the DGA, the Ministry of Justice, the National Anti-Corruption Directorate, the General Prosecutor’s Office and the National Integrity Agency. The standard methodology for assessing integrity incidents was adopted by Government Decision no. 599/August 2018 and must be implemented at the level of all public authorities and institutions in Romania.

The methodology contains the stages of assessing integrity incidents and the model of the annual report. The annual report contains all the integrity incidents that have occurred, the proposed preventive measures and the stage of their implementation. Integrity Incident Assessment was developed to assess how corruption risk management has been achieved, to identify strengths and weaknesses in the implementation of corruption risk prevention and control measures, and to determine what has allowed the incident to occur in that structure as well as the individual or organizational factors that led to the occurrence of the integrity incident.

The main purpose of this ex-post evaluation is to recommend new appropriate prevention/control measures in the evaluated field of activity. At the end of this process, the evaluation team prepares a final report to be handed over to the evaluated entity to implement the recommendations. Annually, the DGA prepares a report containing all the incidents that occurred in that year within the Ministry of Internal Affairs. The annual report must be sent to the MoJ and is posted on the institution’s website.

Keywords and references:

Integrity, integrity incident, integrity incident assessment, corruption risks, risk management, risk identification, risk analysis.

3. 4. Best practice – Ministry of Justice, Romania

1. Monitoring instruments for the Anti-Corruption National Strategy implementation

The monitoring of the implementation of the National Anti-Corruption Strategy (hereinafter ANS) is carried out through a set of instruments designed to facilitate the dialogue between all participants interested in the fight against corruption and to allow: identifying the progress made in the implementation of the ANS; identifying and correcting the problems arising in the application of anti-corruption policies and rules; increasing the knowledge and implementation of measures to prevent corruption in the public and private sectors.

2. The assessment of corruption risks at central level and for the ex-post evaluation of integrity incidents

At the methodological level, the strategy aims at developing a uniform legal framework for the assessment of corruption risks at central level and for the ex-post evaluation of integrity incidents. The Government of Romania adopted, on 2 August 2018, the Government Decision no. 599/2018 on the Approval of the Standard Methodology for Corruption Risk Evaluation in the Central Public Authorities and Institutions and the Methodology for Ex-Post Evaluation of Integrity Incidents in Central Public Authorities and Institutions together with the format of the annual report on integrity incidents.

3. Strengthening integrity in public authorities

Another measure stipulated by the 2016-2020 ANS is related to “the exchange of best practices in implementing integrity programmes between the private sector and the public sector”. In this context, the MoJ and the American Chamber of Commerce in Romania (AmCham) have carried out activities for the promotion of a culture of integrity in state-owned enterprises.

Therefore, several events were organized during which the MoJ and AmCham addressed various relevant issues related to integrity, such as: compliance and ethics in the business environment; conflicts of interest; bribery and payment of incentives; gifts and hospitality; intermediaries and lobbying activity; compliance with the Standard for publishing information of public interest concerning state-owned enterprises (Annex 5 of the 2016-2020 ANS).

At the same time, the purpose of these events was to create a framework that would allow practitioners in state-owned enterprises to become familiar with the latest trends and best practices in corporate integrity, including by encouraging their dialogue with representatives of private businesses in Romania.

4. Internal audit of the corruption prevention system at the level of all public authorities

One of the measures stipulated by the 2016-2020 ANS refers to the internal audit, organized once every two years, with regard to the corruption prevention system at the level of all public authorities. In this context, the Technical Secretariat of the ANS analysed the audit reports submitted by 534 entities from central level (including anti-corruption institutions) and 317 institutions from local level and drafted the document “Analysis of the internal public audit reports on the evaluation of the corruption prevention system, 2019”. The document analyses findings, recommendations and conclusions of the audit experts, identifies common issues and draws conclusions on the effectiveness of this exercise.

The objective of the aforementioned internal public audit missions covered the following preventive measures: code of ethics/deontology/conduct; ethics counsellor; sensitive positions.

In addition, within the project “Strengthening the administrative capacity of the Technical Secretariat of the 2016-2020 National Anti-Corruption Strategy to support the implementation of anti-corruption measures”, funded by the 2014-2020 Operational Programme Administrative Capacity, the Technical Secretariat of the ANS carried out the following activities:

a) Development of a comparative study concerning the “Evaluation of the legislation on the whistleblowers and revolving doors (pantouflage)”. The aforementioned study analyses five existing models at European and international level, having the role of highlighting good practices that can be used as the basis of proposals to improve the existing legislative and institutional framework in Romania.

b) Development of a sociological study on the “Perception of the level of integrity in central public administration institutions” in cooperation with the Anti-Corruption General Directorate. The study identifies the perception of the level of integrity in central public administration from the perspective of those who work in this field, provides an image of the causes and effects of corruption, and indicates possible solutions for better prevention of this integrity incident.

c) Development of a criminological study on the “Causes and determining factors of corruption” from the perspective of persons convicted for such offences. The objective of this study was to obtain information related to the motivation of convicted persons for committing acts of corruption, as well as to the aspects that favoured/facilitated/triggered the adoption of corrupt behaviour.

d) Organizing training sessions for staff of the MoJ and its subordinated units on institutional transparency and corruption prevention measures provided for by Annex 3 of the 2016-2020 ANS (Codes of ethics/deontology/conduct, ethics advisers, declaration of gifts, asset declarations, conflicts of interest, incompatibilities, pantouflage, transparency in the decision-making process, access to information of public interest, random distribution of files/tasks, sensitive functions, whistleblower protection).

e) Conducting training sessions in the field of ethics and professional integrity within the aforementioned project. These trainings aim to increase the level of education on measures of institutional transparency and anti-corruption measures of staff in public authorities and institutions at central level, as well as in decentralized entities or under their subordination/coordination. The training sessions addressed aspects such as:

- Ethics and integrity policies in Romania;
- The 2016-2020 National Anti-Corruption Strategy;
- Risks and vulnerabilities to corruption in public administration;
- Institutional transparency and corruption prevention measures (mentioned above);
- Integrity plans;
- Quality management and internal managerial control of public institutions.

Keywords and references:

National anti-corruption strategy, monitoring, assessment of corruption, integrity, internal audit, study, training sessions.

3. 5. Best practice – Anti-Fraud Office of Catalonia

- Risks to integrity in public procurement: a four-year field study in cooperation with different levels of organization to develop and spread recommendations to public organizations at different levels (politicians, procurement managers and technical experts on public procurement).
- “DialÈtic”: to provide support to civil servants in thinking and deciding about ethical dilemmas. A framework offering e-learning, information, tools of self-awareness about individual ethical behaviour, references and networking.
- Assessing the implementation of integrity plans in the local government of Catalonia:
 - a) Training key actors: politicians, managers, middle managers, integrity officers;
 - b) Risk management process within organizations (assessment and follow-up);
 - c) Assessing integrity plans for local governments and helping local organizations to develop general virtual guides for all municipalities.
- “Corruption! Ethical revolt”: a permanent exhibition about corruption and the fight against it, with didactical guides addressed to teachers and families (citizenship programme).

Success lies in choosing the right tool for each different actor, different moment and different context in order to come across as more genuine, credible and convincing.

Keywords and references:

Risk management, integrity plan.

<https://www.antifrau.cat/en/risks-to-integrity-in-public-procurement.html>

<https://www.antifrau.cat/en/corruption-ethical-revolt-virtual-visit>

3. 6. Best practice – Finland

Even before entering the Police Academy, the recruits need to study teaching material on ethics before the admission exam. Admission criteria are harsh and public, and if there are not enough eligible candidates in one year, the quota is not filled with other applicants but the high expectancy is maintained. The training starts with ethical issues and is complemented with ceremonials (oath). Supervisors and administrative guidelines offer constant support during the career. These are the details of this best practice:

ADMISSION REQUIREMENTS TO THE BACHELOR OF POLICING TRAINING

- Finnish citizenship;
- Educational background: general upper secondary syllabus / matriculation examination / vocational upper secondary qualification / vocational qualification referred to in the vocational adult education act / further or specialist vocational qualification / a foreign education giving eligibility to higher education;
- Suitable state of health: no illness or injury that would prevent the applicant from working as a police officer (e.g. the applicants' sight and hearing are tested.);
- Honesty and trustworthiness: a way of living that meets professional standards;
- A background check by the Finnish Security Intelligence Service;
- Category B driving licence.

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The Bachelor of Policing studies start with a training module combining the ethical, psychological and human rights aspects of police work. This module is for competences to develop safety and security in society. During the course, the students learn about professional requirements and ethics in policing and the role of increasingly multicultural and international settings in the work of police officers. The students also gain an understanding of the basics of criminological thinking. This module is compulsory for all police students.

ETHICAL OATH FOR POLICE OFFICERS

Since 2003, the values and good practices underlying police operations are incorporated into the ethical oath of the police. The purpose of the oath is to further enhance awareness and understanding among new police officers of the values and conduct expected of the police in Finland.

The ethical oath is taken by all police officers who have completed the vocational qualification in police studies after 1 October 2000 and thereafter serve as police officers. The oath ceremony is usually arranged at the Police University College of Finland in Tampere in the presence of the National Police Commissioner. Family members, friends, teaching staff and other representatives are also present. The ethical oath, introduced at the beginning of 2001, is given before the students enter their first practice in the police departments.

Keywords and references:

Ethics, admittance criteria for the Police Academy, ethical oath.

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3. 7. Best practice – National Protective Service, Hungary

Integrity training was first implemented in the Hungarian public sector in 2011. By adapting the Dutch example, the State Audit Office initiated the introduction of an integrity approach to the fight against corruption.

As part of this, the office held 2.5-day integrity trainings for the heads of budgetary authorities. A central goal of these trainings was to raise awareness of integrity. Subsequently, the University of Public Service further developed the training. A one-day training was developed for subordinates and a 2.5-day training for managers. They were completed by nearly 15,000 civil servants. Based on the results of these courses, many government agencies have developed their own internal integrity training. In this context, the internal trainings of the National Tax and Customs Administration and the Police should be highlighted. By order of the National Chief of Police, all police officers serving at the state border must attend such training. National Protective Service (hereinafter NPS) staff have held integrity training courses for a number of government agencies. It should be emphasized that all employees of the Public Procurement Authority participated in the integrity training of the National Protective Service. A common feature of all Hungarian integrity trainings is that they place great emphasis on the value-based tools of corruption prevention that shape organizational culture, as well as on the importance of individual consideration, decision and responsibility, and on collective action in the fight against corruption.

CUSTOMIZED TRAINING FOR BORDER GUARDS

- Cooperation among trainers and psychologists of the NPS as well as colleagues of the Riot Police;
- Working out real situations and true stories;
- Learning communication techniques;
- Building behaviour of refusing corruption attempts;
- Experience-based individual integrity development through simulation exercises.

One course is standing out among the Hungarian integrity trainings. Its title is “How to say no?”. This course is provided by the NPS as part of the training of prospective police officers. It has the same basis as other integrity trainings, but has an additional function: relying on the psychological theory of assertive communication, it provides practical guidance to prospective police officers on how to behave if somebody wants to corrupt them. In this course, police trainees will practice assertive communicational techniques in pairs. One of them plays the role of a briber, and the other has to protect his or her integrity. The initial situations in which they have to play their roles are based on real cases and are usually quite complex and challenging. Situations include group pressures, hierarchical pressures, family relationships, financial and career vulnerabilities, physical threats, and effects of cultural embeddedness making it difficult to reject an offer.

The National Tax and Customs Administration plans to adopt and adapt the integrity-sensitization training of the NPS and the “How to say no?” training. With the help of NPS staff, it is intended to include the training in the permanent training programme of this authority.

Keywords and references:

Integrity training, course, assertive communication.

3. 8. Best practice – Corruption Prevention and Combating Bureau, Latvia

Up until 31 December 2018, when internal corruption prevention control systems had to be implemented, including the provision of training in accordance with Cabinet Regulations, the organization of anti-corruption training courses had not been systematic. It had not been clearly defined how anti-corruption topics should be covered. Thus, many institutions considered the Corruption Prevention and Combating Bureau (hereinafter KNAB) workshops as the only acceptable training method. Due to limited human resources, applicants had to wait a long time to be admitted to a workshop.

As Regulation No. 630 entered into force, institutions had to plan the necessary training in advance and were offered different training models, e.g. using internal resources, or delegating representatives to KNAB train-the-trainer programmes (teaching anti-corruption trainers who then provide training to their colleagues). This has made anti-corruption training more targeted and tailored to the specific needs of each institution.

Acknowledging that each institution is responsible for the anti-corruption training of its employees, institutions increasingly developed and implemented knowledge tests for their employees in cooperation with KNAB. In this way, it was possible to ascertain employees’ knowledge level and to plan the contents of further training in cooperation with KNAB.

Considering that one of the mandatory monitoring elements, as defined in Regulation No. 630, is the Code of Ethics, institutions are increasingly ensuring that this internal document is meaningful and based on the values of the specific institution. This facilitates the implementation of ethical standards in the public sector.

Keywords and references:

Internal corruption prevention, anti-corruption training, Code of Ethics.

3. 9. Best practice – Special Investigation Service, Lithuania

Several examples of best practices in the field of anti-corruption training can be highlighted, namely:

**SPECIAL INVESTIGATION SERVICE (HEREINAFTER STT) ESCAPE ROOM:
“FREE YOURSELF FROM CORRUPTION”**

This was a public initiative in which a custom-made escape room was designed to mimic the typical workday of an STT agent. Representatives from different institutions were invited to put themselves in the shoes of an investigator and try to solve a corruption case within the given time, thus freeing themselves not only from the escape room but also from corruption.

ANTI-CORRUPTION TRAINING WORKSHOPS

Starting with 2019, a new type of anti-corruption training has been introduced to public sector representatives: anti-corruption workshops. For this 3-4-hour training, the number of participants is limited to 25. Participants from one or several institutions are given various tasks, such as questions for discussion, mind mapping, SWOT analysis, etc., in order to enhance their knowledge in selected topics, e.g. conflicts of interest, and to understand how they can prevent them in their own workplace. In this way, the overall result of the training is achieved not only by the organizer or moderator of the training but also through the involvement of the training participants.

ANONYMOUS TRAINING ASSESSMENT

To achieve the goal of providing effective and quality training, participants having completed an STT anti-corruption training lecture or seminar anonymously evaluate the course by filling a short e-form with closed and open-ended questions. Statistics from such assessments enable anti-corruption specialists to better organize the courses and receive insights from participants for the future development of trainings.

MONITORING VIA THE SOCIOLOGICAL SURVEY “LITHUANIAN MAP OF CORRUPTION”

The overall effect of the anti-corruption trainings organized by the STT may be monitored via the sociological survey “Lithuanian Map of Corruption”. For example, after a high number of trainings has been organized for civil servants, the survey data of the following year usually show that civil servants are well-informed on how to recognize and report corruption, how to differentiate between gifts and bribes, etc. These data also indicate which sectors in Lithuania should be prioritized in terms of corruption prevention and anti-corruption training and allow to observe the attitudes towards corruption expressed in society.

Keywords and references:

Escape room, anti-corruption workshops, anonymous training assessment, sociological survey.

3. 10. Best practice – National Anti-Corruption Centre, Republic of Moldova

In 2019, the Anti-Corruption Education Directorate started the project „An anti-corruption day in your city”, with the slogan “Your attitude matters – say NO to corruption”, which took place during the years 2019 and 2020.

To further promote integrity standards in the public service, the campaign was rolled out with the involvement of district councils and local councils. Several meetings were organized with representatives of local public administration, decentralized services, multifunctional centres of the Public Service Agency, managers of educational institutions, representatives of the business environment, medical staff as well as high school students from the respective districts. The aim of the campaign was to raise awareness and educate the population, civil servants, businesses and public officials on the phenomenon of corruption, to obtain public disapproval of corruption, and to point out ways to report corruption.

A unique activity, carried out by the Anti-Corruption Education Directorate in 2020, was the nomination of “Implementation of integrity standards in the private sector” for the contest „Trademark of the Year”. The event, held at the initiative of the National Anti-Corruption Centre (hereinafter NAC) and with financial support from UNDP (United Nations Development Programme) Moldova, was supported by the organizers of the contest, the Chamber of Commerce and Industry and the State Agency for Intellectual Property.

In order to facilitate and provide the legal basis for participation, the organizers developed and approved the Competition Regulation and held a meeting with private sector representatives to promote participation in the competition “Trademark of the Year” by nominating “Implementation of integrity standards in the private sector”. With the support of UNDP Moldova, the Integrity Award video spot was launched to promote the Business Integrity Award to Moldovan companies.

The award was given in an online ceremony to six private companies. The nomination aimed at highlighting companies that implement integrity standards. Through examples and the dissemination of good practices, the award for business integrity facilitates and encourages the implementation of integrity standards in the private sector. Thus, the award supports honest businesses, strengthens the integrity component in the private sector, and contributes to creating a competitive, fair business environment based on standards of integrity, transparency and professionalism in interaction with the public sector.

The quiz “Pro Integrity” is an interactive educational project developed by NAC jointly with volunteers, pre-university education institutions and regional education directorates. The objective of the Pro Integrity quiz is to strengthen the culture of integrity among pupils and high school students in terms of interactive assimilation of information on the premises and effects of corruption. It should be mentioned that during 2020, the Anti-Corruption Education Directorate carried out several editions of the „Pro Integrity” quiz project in various localities of the Republic of Moldova. The anti-corruption volunteers of NAC were involved in drafting the questions. Due to the pandemic situation, the quizzes of 2021 will be conducted online, with the involvement of students, their educational institutions as well as regional education directorates.

Keywords and references:

Anti-corruption education project, campaign, contest, quiz

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3. 11. Best practice – Inspectorate General of Home Affairs, Portugal

In June 2020, the Inspectorate General of Home Affairs (hereinafter IGA) kick-started a cooperation with both Portuguese major police forces and one police service (frontiers and migration police), all pertaining to the Home Affairs ministry, aiming to detect and eliminate all forms of discrimination by their personnel when dealing with citizens in the fulfilment of their role and responsibilities.

The plan, presented on 19 March 2021 (www.youtube.com/watch?v=RLONC3dPNF8), is available under this link (Portuguese only for both links). The plan has now been set in motion and contains some demanding measures to be applied by the above mentioned entities from the very recruitment stage of the professional course of every single officer, agent or civil servant. The first implementation report is yet to be produced by IGA; no compliance indicators and rates are known yet.

The Corruption Prevention Council and the inspectorates may be seen as first-line promoters of an integrity culture. However, there is a lack of tools other than recommendations to enable public entities to continually refocus their mission on exclusively pursuing public interest goals.

Keywords and references:

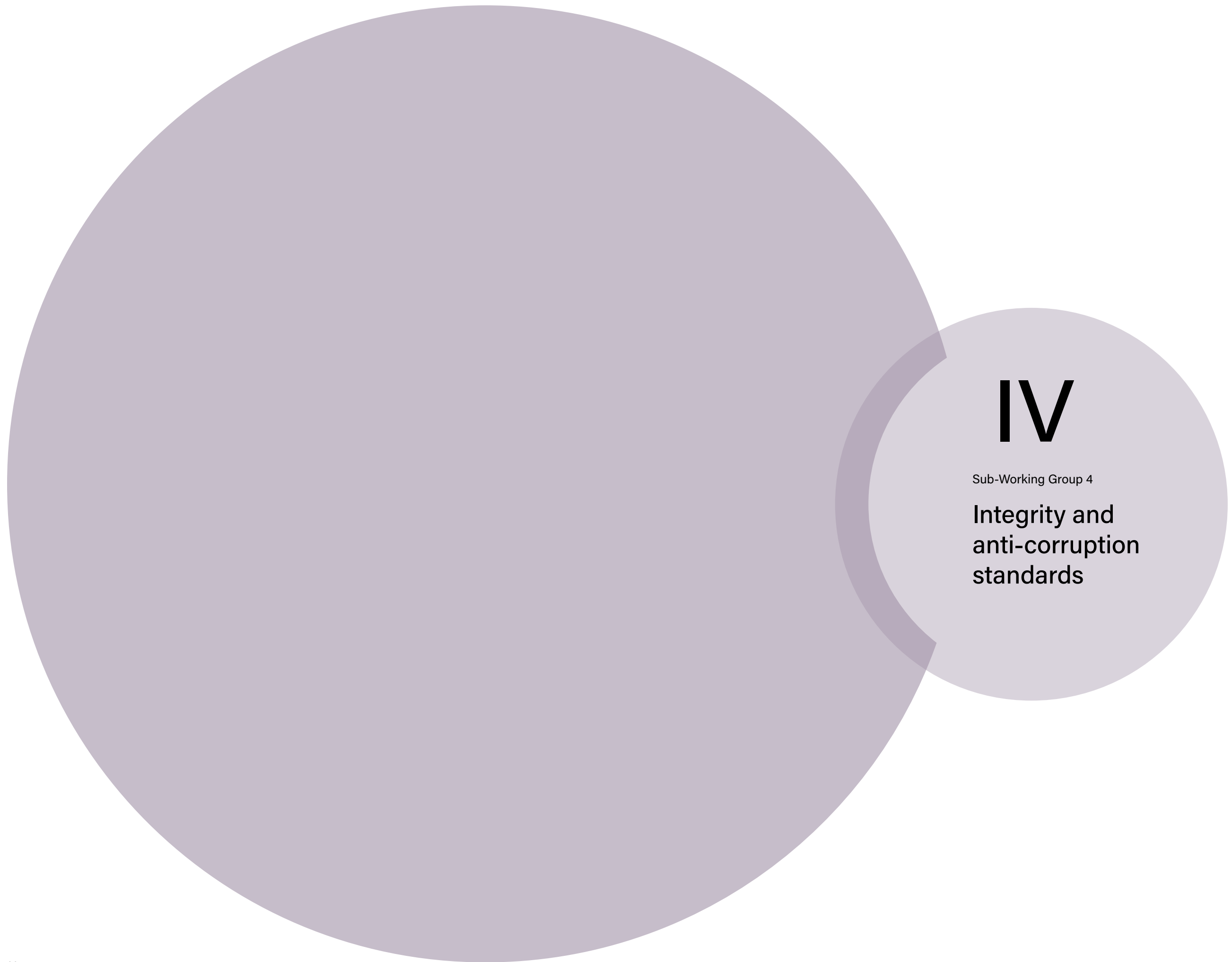
Eliminate discrimination, integrity culture.

4 Conclusions and recommendations

In 2020, the anti-corruption situation was complicated, in particular due to the COVID-19 pandemic. In these circumstances, the law enforcement authorities involved in the fight against corruption nevertheless closely followed developments and continued cooperation and dialogue with other stakeholders. In September 2020, the European Commission adopted its 2020 Rule of Law Report: it gives an overview of the rule of law situation in the European Union and covers rule of law developments in all Member States, including in the areas of judicial reform and anti-corruption. Integrity is key to solutions in this field. We need integrity to respond effectively to the crisis, but also to restore trust in national governments as well as in science and evidence, as well as to guide global economic growth so that it is inclusive, resilient and sustainable. Collective action offers the best solutions to our societies’ greatest challenges, including the fight against corruption. We reinforce expectations of professional conduct and openly recognize good and bad performance. We maintain the highest level of professionalism and ensure that we always uphold the values and ethical standards of the police service. If we are to deliver a modern and effective police service, we must build and maintain the trust of the public, colleagues and partners. Doing the right thing means being a role model and retaining the trust of the public.

Ethical behaviour means:

- to always act in accordance with the values of the police service and the Code of Ethics for the benefit of the public,
- to show the courage to do the right thing, even in challenging situations,
- to enhance the reputation of my organization through my actions and behaviour,
- to address colleagues whose behaviour, attitude and language fall short of public and departmental expectations,
- to be open and responsive when my actions and words are questioned,
- to declare any conflicts of interest as early as possible,
- to be respectful of the authority and influence that my position gives me,
- to use resources effectively and efficiently and not for personal benefit.



IV

Sub-Working Group 4

**Integrity and
anti-corruption
standards**

Abstract

Sub-working group 4 (SWG 4) was coordinated by the Austrian Federal Bureau of Anti-Corruption (BAK) and sought to promote integrity and anti-corruption standards by creating an integrity framework for anti-corruption authorities and police oversight bodies. SWG 4 compiled best practices to show how theory is applied, and developed a common glossary including definitions of terms related to integrity. SWG 4 brought together the rich expertise and contributions of its members. Its findings provide an important input to the anti-corruption community.

1 Introduction

SWG 4 sought to promote integrity and anti-corruption standards with the objective of developing a framework of measures fostering integrity for anti-corruption authorities and police oversight bodies, and of compiling best practices referring to the different elements of the framework. The overall objectives of this “Integrity Framework” are to provide an analytical framework for integrity, offer a tool for integrity self-assessments and establish a basis for building an integrity infrastructure. The Integrity Framework was initially developed for use in anti-corruption authorities and police oversight bodies, but is also applicable to organizations in other sectors. SWG 4 also developed a common terminology defining relevant terms related to the content of the working group “EU Integrity” by making use of definitions already provided by distinct sources.

In line with the overall objective of “EU Integrity”, SWG 4 contributed to the structured approach to integrity by identifying best practices and highlighting their practical relevance. The findings of SWG 4 are an important contribution to the present manual and will thus be available to the anti-corruption community. The final report of SWG 4 constitutes the fourth pillar of the Manual on Preventing Corruption and Promoting Integrity and brings together the expertise and contributions of its members.

2 Background and context

Integrity and anti-corruption standards are an essential part of the fight against corruption. The sub-working group believed that the promotion of integrity in public and private organizations has a significant impact on the prevention of corruption and is applicable in different contexts in the EU. Creating synergies and adopting diversified approaches are useful mechanisms for promoting integrity in organizations. Integrity is also promoted through public-private partnerships and practice-oriented meetings between different stakeholders.

The main topics of SWG 4 were the discussion of integrity and anti-corruption standards, the development of a common terminology and definition of relevant terms related to integrity, as well as an analytical framework and a self-assessment tool. By sharing experiences from various countries and sectors, it was possible to gain a better understanding of all the challenges faced by organizations, as well as to increase learning and enable participants to better fulfil their integrity responsibilities. Better understanding of these challenges helps to strengthen and develop existing and future integrity systems by trying out new approaches and learning from the experiences of others. Creating a common understanding and definition of key terms and concepts related to integrity in the form of a glossary was considered a necessity.

2.1. Methodology

Within the framework of SWG 4, the Austrian Federal Bureau of Anti-Corruption (BAK) hosted two SWG meetings, of which the second meeting had to be held virtually due to the COVID-19 situation. The first meeting took place in Austria on 28 and 29 May 2019 and was attended by over 20 representatives from 16 countries and from 15 EPAC/EACN member authorities, as well as several national guests.

The Integrity Framework was a key outcome of the first meeting of SWG 4, which was based on interactive sessions where the participants discussed the main components of an integrity infrastructure and presented best practices that relate to them. Best practices are intended to link theory with practice and show how integrity management is applied in real life. The identified best practices can help organizations to implement appropriate integrity tools in their organizational environment. To finalize the Integrity Framework, publications from the public and private sectors were used as additional reference.

The second meeting of SWG 4 on 25 March 2021 was attended by over 20 representatives from 13 EPAC/EACN member authorities and several national guests. Since the launch of the Integrity Framework, the purpose of the second meeting of SWG 4 has been to gather models of best practice and promote the exchange of expertise. Best practices bring together a rich diversity and show how theory is applied in the daily work of fighting corruption. The collected best practices are of great relevance to the development of this manual and are useful for other countries and jurisdictions when it comes to improving integrity management systems. They are meant to illustrate the practical application of the different elements of the Framework and show how authorities have implemented integrity approaches in practice. The best practices presented are intended to reflect the participants' area of expertise and the institution behind them. Best practices may relate to past, future or existing initiatives and are based on accumulated practical experience.

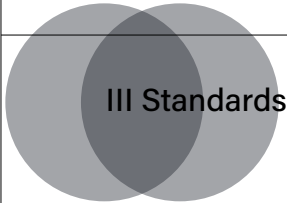
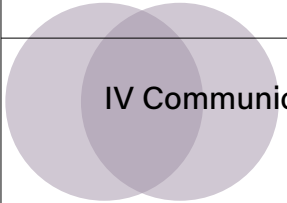
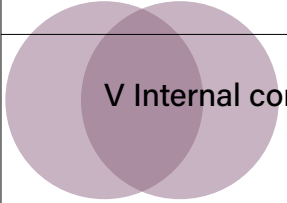
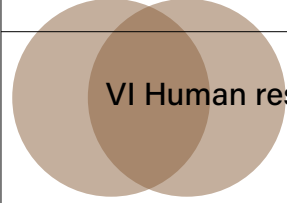
2.2. Organization

The overall preparation, organization and management of SWG 4 was handled by the BAK. This included the preparation and conduct of the meetings, the follow-up and summary of the meetings as well as the compilation of all member contributions. In terms of content, the participants of the sub-working group substantially contributed to the successful output of the sub-working group through their engaging virtual contributions and face-to-face exchanges. The final report turned out to be meticulously professional thanks to the submission of the best practices in due time and form. SWG 4 compiled the results in a final report, which is an integral part of the Manual on Preventing Corruption and Promoting Integrity.

3 Integrity Framework for anti-corruption authorities and police oversight bodies

The Integrity Framework for anti-corruption authorities and police oversight bodies was developed as a systematic and structured approach based on discussions, interactive workshops and the overall findings of the sub-working group. It is a key outcome of the sub-working group and is based on the expertise and experience of the participating members. Participants discussed potential components of an integrity infrastructure and presented best practices related to them. The **Dutch Whistleblowers Authority** compiled all the findings and created the final version of the Framework.

The Integrity Framework contains the most important aspects relevant for anti-corruption authorities and police oversight bodies to create a successful integrity infrastructure that promotes a culture of integrity and prevents corruption. Seven main categories were identified for the Framework. Each of them covers a relevant area of integrity management. It is divided into a total of 35 elements that reflect the categories in more detail. The Integrity Framework uses best practices to link theory to practice and shows how integrity management is applied in practice. To complete the Integrity Framework, publications from the public and private sectors were used as additional reference. The main objectives of the Integrity Framework are to deliver the key components of an integrity infrastructure, to establish an analytical approach to integrity, to provide an analytical framework for integrity self-assessments and to offer a basis for building an integrity infrastructure. The Integrity Framework applies to all sectors, i.e. public, private and non-profit.

 I Operational and organizational structure	Integrity officers Institutional embeddedness Human and financial resources Clearly defined integrity goals Clearly defined integrity programme
 II Organizational culture	Code of conduct, mission statement Leadership and commitment of (top) management Transparency of decisions Employees feel safe to voice integrity concerns Employees feel safe to report integrity issues/wrongdoings Employers conduct integrity investigations in a serious and conscious way
 III Standards and regulations	Legal framework (external) Organizational requirements (internal) Clearly defined work processes and procedures
 IV Communication	Advisory service for employees Communication of the goals to be achieved through integrity Crisis communication Target group-oriented communication of internal and external requirements Communication on incidents and sanctions Integrity measures and requirements are also visible to external stakeholders
 V Internal control	Comprehensive risk management Auditing (monitoring, evaluation and adapting of integrity policies) Reporting office for integrity violations Whistleblowing procedures and guidelines Investigations
 VI Human resources	Recruiting/pre-employment screenings Rewards for good behaviour and sanctions for misconduct Adequate personnel development Evaluation of the defined work processes
 VII Training and awareness-raising	Classroom training courses Online training courses Newsletter Consultations offered by integrity officers Introduction courses for new employees Consultations offered by confidential advisers (trusted persons)

4 Best practices

To assist institutions in translating the Integrity Framework into policy, SWG 4 developed several examples of best practices relating to the elements of the Framework. Working groups such as “EU Integrity” are a useful source to promote the exchange of best practices among their members. 21 anti-corruption experts from 14 countries worked together to compile a representative number of best practices.

The members of SWG 4 bring together a rich diversity and high level of expertise. Best practices show how theory is applied in the day-to-day anti-corruption work and are of great importance to the informational value of this manual; their role is to illustrate the different elements of the Integrity Framework. The selected best practices are also of practical relevance to the overall theme of SWG 4: Integrity and anti-corruption standards. To underline their relevant nature in the final manual, each of them is clearly linked to a specific element of the Integrity Framework.

The best practices follow a systematic and standardised approach and are in line with the contributions of the other sub-working groups. The selected best practices reflect the field of expertise of the respective participant and the institution behind them. The best practices illustrate past, future or existing initiatives and are based on experience gained.

In the second session of SWG 4, participants individually developed and formulated best practices based on their own area of expertise and clearly related to an element of the Integrity Framework. For the Manual on Preventing Corruption and Promoting Integrity, the sub-working group succeeded in developing a representative number of 37 best practices.

4.1. Operational and organizational structure

The right operational and organizational structure for public integrity strategies is critical to support a coherent and comprehensive integrity management system. These structures must meet the actual needs relevant to the institution's mandate and purpose. This can be achieved through a needsbased contextual assessment of internal and external factors to ensure appropriate institutional embedding. Systems need integrity offices to perform various tasks related to the design, implementation, technical advice, collaboration and enforcement of all integrity policies (OECD 2020). Institutions must also determine and allocate the necessary human and financial resources for the establishment, implementation and ongoing improvement of their integrity management (ISO 2020).

SUB-WORKING GROUP 4 “INTEGRITY AND ANTI-CORRUPTION STANDARDS” IDENTIFIED THE FOLLOWING RELEVANT BEST PRACTICES TO BETTER ILLUSTRATE THE PRACTICAL APPLICATION OF OPERATIONAL AND ORGANIZATIONAL STRUCTURES:

4.1.1. Integrity officers

4. 1. Integrity managers

The Agency for Prevention of Corruption monitors the adoption and implementation of integrity plans in Montenegro, in line with the Act on the Prevention of Corruption. “Integrity plan” is an anticorruption mechanism containing a set of legal and practical measures to prevent various possible forms of corruptive and unethical behaviour within a state authority.

The development of an integrity plan includes the duty of the heads of public authorities to designate integrity managers responsible for the development and implementation of the integrity plan. The head of the institution also establishes a working group for developing the integrity plan, which is coordinated by the integrity manager.

More than 700 state authorities in Montenegro have appointed integrity managers. The authorities are obliged to inform the Agency upon appointment of a new integrity manager and to submit his/her contact details.

The integrity manager is a staff member with sufficient experience in the operations of the authority, preferably a member of management. It is recommended to all authorities, when developing a new or amending the existing rulebook on the systematization of jobs, to add the description of tasks related to the preparation, development and implementation of integrity plans, if possible, to one or several posts, depending on the size and headcount of the authority. In cooperation with other members of the working group, the integrity manager prepares a draft integrity plan, based on estimates of the susceptibility of certain jobs and work processes to risks of corruption and other unethical and unprofessional behaviour, and proposes measures to reduce and eliminate such risks.

During the identification of risky posts and processes and throughout the corruption risk assessment, the integrity manager carries out the following activities: gathering and analysing all acts regulating the work of the institution; preparing and distributing questionnaires to be filled by employees; organizing meetings, interviews and focus groups; analysing data of all criminal, misdemeanour or disciplinary proceedings related to the institution; reviewing and assessing reports, complaints and other types of indicating irregularities and abuses in the institution (submitted within the institution or to other bodies); and taking into consideration all relevant national and international reports and findings pointing to potential risks related to the institution or the sector in general.

All employees are obliged to inform the integrity manager on any situation, phenomenon or action that they consider, based on their sound judgment, may lead to the occurrence or development of corruption, conflicts of interest, or other forms of illicit or unethical behaviour. The integrity managers take into consideration all the information they receive and take action, in accordance with their duties, in view of the adoption and implementation of an integrity plan.

All public authorities are required to submit an annual report on the implementation of their respective integrity plan. The integrity manager prepares the report, based on relevant data and information that other employees of the authority have submitted upon request of the integrity manager.

The integrity manager is responsible to the head of authority for the continuous monitoring, periodical risk control and updating of measures in the integrity plan. In addition, he/she is in charge of activities related to the implementation of rules contained in the codes of ethics that are aimed at encouraging integrity and preventing corruption, conflicts of interest, and other forms of biased behaviour of staff in specific posts.

The management of the institution should ensure appropriate working conditions and continuous support for the integrity manager and establish appropriate and regular collaboration and exchange of information between the integrity manager and other employees. The management should also: make sure that the integrity manager attends relevant training seminars, especially on ethics and integrity; regularly organize work meetings for discussing integrity and corruption issues; promote the culture and practical implementation of the integrity plan as well as raise awareness of the integrity plan and the role of the integrity manager, thus strengthening the authority and autonomy of the integrity manager.

The Agency also encourages authorities to enhance cooperation and communication of integrity managers not only with other members of the working group, but also with relevant process owners and employees in charge of monitoring and implementing other strategic documents. The integrity managers of similar institutions are also advised to establish a network group to exchange experience and knowledge on all matters related to integrity and prevention of corruption.

Institution: Agency for Prevention of Corruption of Montenegro

Keywords and references:

Integrity, integrity manager, integrity officer, integrity plan, register of risks, risk management, corruption risk assessment, anti-corruption measures.

4. 2. Network of Integrity Officers

The Austrian Federal Bureau of Anti-Corruption (BAK) introduced the Network of Integrity Officers (NIO) in 2016 to further enhance the concept of integrity in Austria. In six basic training programmes, staff members from all strata of Austrian civil service have been trained to become Integrity Officers, i.e. experts in promotion of integrity, corruption prevention and compliance.

Within their department/authority, they are now multipliers in the awareness-raising process and serve staff members, including senior officials, as contact persons for enquiries regarding promotion of integrity, corruption prevention and compliance.

The BAK's main goal was to reduce and prevent corruption by promoting integrity. The following tasks were defined for Integrity Officers:

- Acting as contact persons for questions on corruption prevention and promotion of integrity for employees and management;
- Providing management advice on the development and implementation of sector-specific anti-corruption measures (e.g. compliance programmes, codes of conduct, ethics guidelines, specialized education and training programmes; developing and conducting corruption risk analyses);
- Participating in the observation and evaluation of signs pointing to corruption and risk factors;
- Assuming the role of multipliers in the awareness-raising process as well as implementing (anti-corruption) training and other awareness-raising activities.

The NIO offers an institutionalized training programme for multipliers in the entire Austrian civil service.

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The curricula of the network's basic training courses (one week, 32 teaching units) include:

- The phenomenon of corruption (psychological background, risk factors, national and international aspects, measurement of corruption, manifestations of the phenomenon, etc.);
- Law (criminal law on corruption, civil service law, Statute on the Responsibility of Legal Entities);
- Compliance (risk analysis, compliance management systems – structure and tasks);
- Prevention of corruption (national and international prevention instruments and strategies);
- Best practices for the design and implementation of training courses on corruption prevention;
- Value management (code of conduct, role models, tone from the top).

The integrity officers are trained by the BAK to become experts in integrity promotion and corruption prevention. As knowledge disseminators, they are required to make this know-how available in their area of responsibility through appropriate training measures. Representatives of all federal ministries, numerous regions and municipalities, various different universities, stateaffiliated enterprises, the Austrian Association of Cities and Towns, and the Court of Audit participate in the NIO.

To keep all the partners interested, in 2018, the "Integrity Award" was granted to the institution with the most innovative efforts in fighting for integrity.

Furthermore, the follow-up and network meetings offered by the NIO are intended to ensure the regular exchange of experience between Integrity Officers. The highly interactive network meetings, organized three to four times a year by the BAK, give network participants sufficient space to share their experiences in implementing activities to increase integrity. This uncomplicated contact as well as the provision of materials on the network's internal online platform allow network participants not to "reinvent the wheel" every time, but to rely on NIO colleagues, e.g. for preliminary work and considerations. This regular exchange contributes to a more targeted use of public resources for measures to promote integrity, and to take better advantage of existing synergies.

Institution: Federal Bureau of Anti-Corruption, Austria

Keywords and references:

Integrity officers, integrity, contact persons, awareness-raising. <https://integritaet.info/>

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4. 3. Implementation of a network of ethics officers/advisers within the French Gendarmerie

In France, the will to prevent corruption and promote integrity in the Gendarmerie and police staff is part of a comprehensive policy aimed at promoting good conduct of public officials in general.

France has considerably strengthened its anti-corruption system in recent years. In particular, a law passed in April 2016 concerning ethics and the rights and obligations of civil servants created the concept of "ethics referees" or "ethics advisers". According to this law, every member of the Gendarmerie (either military or civilian) has the right to contact a referee directly to ask for advice and guidance in individual situations.

Besides, a note of the Minister of the Interior of March 2019 specifies, on the one hand, that heads of service must inform their staff about who their ethics adviser is, and, on the other hand, that staff members must be able to turn to their advisers in conditions ensuring the confidentiality of their request.

The Head of the General Inspectorate of the French Gendarmerie (IGGN) is the Gendarmerie's "ethics referee/adviser", i.e. the person in charge of ethics matters and whistleblowers for the whole institution. Every 3 months he meets with the other referees of the Ministry of the Interior to discuss the main issues and cases within their jurisdiction.

The "ethics referee" leads and coordinates a network of 50 so-called "ethics officers", who are also responsible for providing advice on compliance and are subject to obligations and ethical principles established by law. These "ethics officers" are appointed in each Gendarmerie region, each specialized Gendarmerie branch (Gendarmerie for the French Airspace, the Space Force and crash scene investigations, for the French Navy and Coastguard, etc.), and each Gendarmerie education and training establishment. In this way, every staff member has access to an "ethics officer" at a closer level, in addition to the "ethics referee" he/she may also contact.

To avoid possible conflicts of interest, these "ethics officers" are not in the chain of command of any Gendarmerie unit, but work at a management level. They are also entitled to start or commission investigations with the aim of taking administrative measures. They may be tasked with fact-finding investigations in a whistleblower case or in the context of a claim from the public, a member of the Gendarmerie, or an independent administrative authority.

When asked by a staff member about an individual situation, the "ethics officers" can always seek advice from the Head of the IGGN, their "ethics referee/adviser". In 2020, the "ethics referee" received 31 requests for advice on issues ranging from secondary activities or the possibility of running for a mandate in local elections to the use of social networks, etc. In this regard, the quality of the answer given is indeed of most importance, since the full effectiveness and credibility of this policy depends in great part on the reliability of the advice obtained. When a subject comes up very often or is of particular relevance, the "ethics referee" will, in addition to the answer given to the person asking for advice, draft an anonymized official advice, which is published on the IGGN website and sent to all "ethics officers".

The "ethics referee" also trains the "ethics officers" through bi-annual training seminars. In these seminars, the IGGN takes stock of the activities carried out, focuses on the main ethical issues faced by the institution and invites representatives of other authorities (French Ombudsman, Anti-Corruption Agency, High Authority for Transparency in Public Life, etc.) to present specific topics and explain the challenges in their respective areas.

Lastly, anonymized case studies and infographics are sent to the "ethics officers", who will then pass on the information to their staff and organize training at their organizational level. The creation of ethics advisers and officers is indeed a step forward enabling law enforcement officers to have access to advice on any ethical dilemma they may face.

Institution: General Inspectorate of the French Gendarmerie

Keywords and references:

Ethics advisers, ethics feedback, ethics network.

French law n° 2016-483 of 20 April 2016 on ethics and the rights and obligations of civil servants.

4.1.2. Institutional embeddedness

4. 4. The BAK and its compliance and corruption prevention advisory services

According to section 4 of the act governing the Austrian Federal Bureau of Anti-Corruption (BAK), anti-corruption advisory services are essential elements of the BAK's prevention work. In 2017, the existing advisory services were expanded to include compliance advisory services and since then various public and state-related organizations have been advised on the topic of compliance and the implementation of compliance management systems (CMS).

The BAK has designed an advisory procedure that is tailored to the requirements of public organizations and organizational units and that is in line with the contents of various standards for setting up and auditing a CMS. The elaboration of compliance standards and the development in the field of standards are of great importance for the BAK's prevention work and advisory services. Experts from the BAK's Prevention and Basic Research Unit represent the public sector in the National Compliance Systems Committee of Austrian Standards International.

Compliance advisory services pursue the goal of implementing what is known as a compliance management system to achieve compliance in an organization. The BAK advises organizations on the establishment of compliance elements and their consolidation into an overall system. The Bureau also analyses already established CMS and CMS elements. The new international standard for compliance management is ISO 37301.

ISO standards are subject to periodic review to determine whether the standard should be confirmed, revised or withdrawn. ISO 19600 was published in 2014. In 2018, after thorough discussion in the committees, a revision of ISO 19600 was initiated and has now been completed with the publication of ISO 37301 on 13 April 2021.

Both compliance and corruption prevention consulting are subject to the principles of the BAK's prevention work, namely equality (between the advisory team and the client), holism (understood as comprehensive consideration and encounter from all sides), and adequacy (in the sense of tailor-made solutions for the public sector). The advisory services are specifically designed to meet the needs of public institutions in terms of compliance and corruption prevention. Transparency, traceability and adherence to the highest quality standards are the basis of every consultation by the BAK. With this in mind, the BAK has laid down the principles, procedures and methods of its advisory services in "advisory handbooks". The advisory services offered and methods applied are continually evaluated and adapted. A key focus of the BAK's compliance advisory services is to promote awareness among employees of compliance and of behaviour with integrity in everyday work and to support them in these efforts.

The BAK supports its project partners in promoting integrity and develops recommendations in cooperation with them on how to introduce new and optimise existing individual compliance-relevant measures. Compliance success is measured by the achievement of compliance-relevant targets. The definition of compliance-relevant targets and their operationalisation into measurable variables (indicators) as well as the analysis of compliance risks are the foundations of effective compliance management.

Institution: Federal Bureau of Anti-Corruption, Austria

Keywords and references:

Advisory services, compliance management, corruption prevention, public organizations.

4.1.3. Clearly defined integrity goals

4. 5. Integrity-assuring model

Evaluate your current integrity policy:
It is best to start with a thorough evaluation. Use the “integrity-assuring model” for this. This is a self-evaluation tool allowing you to chart the progress of your department in the development of an integrated and comprehensive integrity policy. The results of this self-evaluation also point to the next steps in the further development and improvement of the integrity policy in your organization.

The 10 building blocks of the integrity-assuring model are:

1. Values and norms
2. Goals and priorities
3. Code(s) of conduct
4. Raising awareness
5. Ethical leadership
6. Reporting channels
7. HR
8. Enforcement and sanctions
9. Communication and accountability
10. Integrity data (measuring and evaluating)

By answering a number of questions regarding these building blocks, you will get a visual result, showing the strengths and challenges of your current integrity management. The first dent in the visual result (cobweb) indicates where to start improving your integrity management. This model is the starting point for your integrity policy. The steps below are in line with the approach of the integrity-assuring model, where each step builds on the previous one:

1. Map out values and norms
2. Set goals and priorities
3. Provide additional codes of conduct
4. Raise awareness among employees and managers
5. Promote ethical leadership
6. Provide internal contact points for integrity issues
7. Integrate integrity in your personnel policy
8. Communicate about possible responses and sanctions
9. Collect and distribute relevant data

Institution: Agentschap Overheidspersoneel



4.1.4. Clearly defined integrity programme

4. 6. Integrity plan

The Agency for Prevention of Corruption of Montenegro monitors the adoption and implementation of integrity plans, in line with the Act on the Prevention of Corruption. “Integrity plan” is an anti-corruption document containing a set of legal and practical measures to prevent various possible forms of corruptive and unethical behaviour within a state authority. It is the result of a self-assessment of exposure of the authority to risks of occurrence and development of corruption, illicit lobbying, conflicts of interest, and ethically and professionally unacceptable behaviour.

The obligation of adopting integrity plans applies to more than 700 Montenegrin public authorities, which are classified into ten systems/sectors. A certain number of systems are divided into subsystems to facilitate a more comprehensive analysis of integrity plans. All public authorities are obliged to adopt an integrity plan and submit it to the Agency. They have the duty to develop their integrity plan pursuant to the “Rules for development and implementation of integrity plans”, and make it available by publication on their websites or otherwise, as appropriate.

The Rules contain the methodology for assessing the risk degree, as well as methodological instructions on completing the integrity plan form. The development of an integrity plan also includes the duty of the heads of public authorities to designate integrity managers and members of the corresponding working group.

On the basis of an initial assessment of the situation, the working group identifies risk factors and selects posts and work processes for the assessment of risk exposure. In developing the integrity plan, special attention is given to the classification of risks based on their type and importance. The risk assessment aims to establish the probability of occurrence and consequences of corruption and other forms of illicit or unethical behaviour. Risk classification involves the cross section between the consequence and probability of a risk according to the “temperature map” contained in the integrity plan. This classification allows for a distinction between significant and minor risks. Based on the results of the identification, assessment and classification of risks, the working group selects appropriate measures for reducing those risks.

All public authorities are required to submit reports on the implementation of their integrity plans to the Agency by 15 April of the current year for the previous year. The reports provide information on the implementation of risk management measures, as well as the current status of risks described in the integrity plan. The integrity plan can be amended as per the needs, development and interests of a public authority. After a period of two years, public authorities must assess the effectiveness and efficiency of their integrity plans. The assessment is conducted by filling out a questionnaire developed by the Agency. Upon finishing that process, authorities carry out a re-assessment of corruption risks and adopt a new integrity plan for the upcoming two-year period.

Based on the submitted integrity plans, implementation reports and other available information, the Agency provides the authorities with specific recommendations for the improvement of integrity plans. Subsequently, the Agency evaluates the level of implementation of these recommendations and their incorporation into the revised integrity plans.

The Agency prepares annual reports on the adoption and implementation of integrity plans, analyses all integrity plans and implementation reports submitted from all over Montenegro, and provides for an analytical and statistical overview of identified risks and measures proposed for the reduction of risks.



The reports also give recommendations for the improvement of integrity plans, stratified by ten different sectors/groups of authorities. These annual reports are available on the website of the Agency. Based on individual assessments of the effectiveness and efficiency of integrity plans, carried out by public authorities, the Agency assesses the effectiveness and efficiency of all integrity plans, providing for further recommendations for the improvement of these documents.

The Agency is in constant exchange with the authorities and organizes seminars as well as work meetings. It provides them with support, comments, suggestions and recommendations in the process of drafting and implementing integrity plans as well as in assessing their efficiency and effectiveness. The Agency has developed a web application for integrity plans, which was launched in August 2018. As administrators of the application, Agency officials have the opportunity to generate statistics based on the entered integrity plans, implementation reports and aforementioned questionnaires in order to produce a better quality analysis of adopted integrity plans. Integrity managers, as users of the application, are also enabled to obtain several types of statistical reports.

This comprehensive and proactive approach, including the systematic assessment of risk exposure as well as the adoption and implementation of appropriate measures, allows public officials and civil servants to accept and take full responsibility for their integrity in a controlled manner. Therefore, it contributes to further enhancing measures to effectively prevent and combat corruption and other illegal and unethical behaviour.

Institution: Agency for Prevention of Corruption of Montenegro

Keywords and references:

Integrity, integrity plan, register of risks, risk management, corruption risk assessment, anticorruption measures.

4. 7. Methodology for assessing the effectiveness and efficiency of anti-corruption measures

The Agency for Prevention of Corruption monitors the adoption and implementation of integrity plans in Montenegro. "Integrity plan" is an internal anti-corruption document containing a set of measures to prevent various possible forms of corruptive and unethical behaviour. The obligation of adopting integrity plans applies to more than 700 public authorities in Montenegro, which are classified into ten systems/sectors.

According to the Act on the Prevention of Corruption, the integrity plan can be amended as per the needs, development and interests of a public authority. Public authorities must assess the effectiveness and efficiency of their integrity plans after a period of two years. The assessment is conducted by completing a questionnaire prepared by the Agency. Upon finishing that process, authorities carry out a re-assessment of corruption risks and adopt a new integrity plan for the upcoming two-year period.

The Agency developed several versions of the questionnaire: a general questionnaire for all authorities (167 questions) and special questionnaires for three sectors (health, education and local self-government) with additional questions. The questionnaire includes questions related to the quality of integrity plans (e.g. whether all relevant work processes have been analysed and included in the integrity plan) as well as to their effectiveness, i.e. the impact of measures on the work of the institution in the previous two years. One of the indicators is the number of irregularities, reports, complaints, penalties, proceedings initiated on various grounds, as well as of deviations from the work plan, budget or contracted value of public procurement. The questionnaire also contains questions requiring the institution to assess and state the effect of risk mitigation measures implemented by the authority.

Based on individual assessments of the effectiveness and efficiency of integrity plans, the Agency evaluates the effectiveness and efficiency of anti-corruption measures in all integrity plans and provides authorities with recommendations for further improvement of these documents. An assessment of the effectiveness and efficiency of integrity plans was first carried out in 2018, based on 566 questionnaires filled out by public authorities. The Agency made a selection and focused on questions deemed most relevant in terms of reflecting the effectiveness and efficiency of anti-corruption measures and their impact on the work of the institution.

In 2020, the authorities completed the questionnaire for the second time. 584 authorities entered the questionnaire into the web application for integrity plans enabling the Agency to collect and process data more efficiently. The application provides insight into statistical data regarding the answers provided by a specific authority or by a specific system/sector in which the authorities are classified, or into overall statistical data.

Completing the questionnaire through the application allows the Agency to compare responses, indicators and other statistical data between different two-year periods, which can reliably show whether the desired effects and progress in the implementation of integrity plans by Montenegrin authorities have occurred.

The Agency developed a special methodology based on indicators of effectiveness and efficiency of anti-corruption measures. Namely, the Agency determined the percentages of authorities providing a positive answer to selected questions, and compared the available information from both assessments (2018 and 2020) to establish whether progress has been made in the observed period (in the second two-year cycle of drafting and implementing integrity plans, compared to the first cycle).

The methodology was applied to all of the ten systems/sectors into which Montenegrin authorities are classified, as well as at the overall level. This helped to determine not only whether effectiveness and efficiency of anti-corruption measures in each individual system had increased, but also whether authorities in a specific system had achieved better results compared to other systems or the overall level. More importantly, the outcomes help the Agency to pinpoint areas where challenges remain and additional measures are needed in order to reach the full potential of integrity plans. The assessment thus enabled the Agency to provide state authorities with more relevant recommendations for improving their integrity plans and managing corruption risks in a more functional way.

According to this methodology and the indicators assessed, certain progress has been achieved at an overall level and in all ten systems separately, which indicates that the quality of anti-corruption measures of the Montenegrin integrity plans has been increasing. This progress may not solely result from the integrity plans; however, as the developed questionnaire is closely related to the most prevalent risks and measures contained in the integrity plans, this type of assessment, combined with other available data, reliably shows that the continuous improvement of integrity plans had a significant impact on the prevention of corruption in Montenegro.

The process of assessing the effectiveness and efficiency of integrity plans is carried out every two years, both at institutional (by Montenegrin authorities) and overall level (by the Agency for Prevention of Corruption). The latest assessment, based on the questionnaires filled out in 2020, is available on the Agency's website at <http://www.antikorupcija.me/me/integritet/izvještaji/>

Institution: Agency for Prevention of Corruption of Montenegro

Keywords and references:

Integrity plan, risk management, questionnaire, anti-corruption measures, effectiveness and efficiency, methodology, indicators.

4. 8. The French Anti-Corruption Agency's guidelines: a common framework to prevent and detect corruption in both the public and the private sectors

In January 2021, the French Anti-Corruption Agency (AFA) published new guidelines aimed to help organizations, whether public or private, big or small, French or foreign, to prevent and detect corruption and related offences against integrity. Developed through a collaborative process, these recommendations stem from the experience acquired during the past three years, as well as the feedback from multiple stakeholders, gathered via a public consultation. In particular, they include inputs from government entities, trade associations, consulting firms, and NGOs.

In accordance with international best standards, the AFA's new guidelines provide comprehensive guidance on how to design and implement an effective anti-corruption compliance programme. Their structure is composed of three key parts, tailored to the specific needs of various kinds of organizations:

- The first part contains general guidance applicable to all entities. This guidance revolves around three pillars: the commitment of senior management, the accurate knowledge of the corruption risks to which the entity is exposed (corruption risk mapping), and the management of these risks through clearly defined prevention, detection, and remediation measures.
- The second part concerns large companies subject to the compliance requirements of the 2016 French Anti-Corruption Law, known as Sapin II.
- The third section is dedicated to organizations of the public sector.

Wide-ranging, yet precise, the AFA's guidelines are a valuable resource to anti-corruption practitioners both in France and abroad.

Institution: French Anti-Corruption Agency (AFA)

Keywords and references:

The AFA's guidelines are available at the following links:

In French:

<https://www.agence-francaise-anticorruption.gouv.fr/files/files/Recommandations%20AFA.pdf>

In English:

<https://www.agence-francaise-anticorruption.gouv.fr/files/2021-03/French%20AC%20Agency%20Guidelines%20.pdf>

4. 9. Integrity programme of North Rhine-Westphalia

The following statements only refer to the state of North Rhine-Westphalia (NRW). The State Criminal Investigation Office of North Rhine-Westphalia (LKA NRW) cannot make any statement for the overall situation in Germany.

NRW ANTI-CORRUPTION ACT

The state of North Rhine-Westphalia has its own anti-corruption law. According to this law, heads of public authorities are obliged to report suspected incidents of corruption in their authorities to the LKA NRW. Failure to report does not lead to sanctions, but in the view of the LKA NRW it would be expedient to make the notification obligation more binding.

Overall, the introduction of such an anti-corruption law makes sense from a technical point of view and is thus also a good instrument for other countries to make the fight against corruption more effective.

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NRW CORRUPTION CONFERENCE

The LKA NRW hosts a corruption conference once a year. This conference is attended by officers from the NRW police departments dealing with corruption offences as well as the competent public prosecutors' offices, ministries and financial authorities. The purpose of the corruption conference is to exchange expertise and to get to know each other personally in order to maintain or promote equal standards in the fight against corruption offences and to break down possible barriers to cooperation.

NRW FURTHER TRAINING

For the public service, the LKA NRW offers training events and holds lectures on the topic of corruption prevention in public administration. These are regularly requested by the municipalities. In addition, the LKA NRW is available to the local authorities as a contact partner.

CORRUPTION HOTLINE

The LKA NRW offers citizens the opportunity to bring facts/information to the attention of expert police officers and to receive information by telephone, anonymously and free of charge.

NETWORKING

The LKA NRW participates in conferences/working groups and thus exchanges information on the topic of corruption prevention in an interdisciplinary manner, even with organizations outside the police.

Institution: State Criminal Investigation Office of North Rhine-Westphalia, Germany

4.2. Organizational culture

An organizational culture that promotes integrity and trust is one of the essential foundations for an appropriate and effective integrity system. When cultures of integrity and trust are integrated into the daily operations of an institution, such approaches can help prevent harmful ethical lapses while fostering strong impulses for moral thinking and action among staff. A culture of integrity engages employees to do the right thing, promotes transparency in decision-making and must be integrated into human resource management and administration. The right organizational culture starts at the top with strong leadership with clear visions and a strong role model function.

SUB-WORKING GROUP 4 "INTEGRITY AND ANTI-CORRUPTION STANDARDS" IDENTIFIED THE FOLLOWING RELEVANT BEST PRACTICES TO BETTER ILLUSTRATE THE PRACTICAL BENEFITS OF AN ORGANIZATIONAL CULTURE:

4.2.1. Code of conduct, mission statement

4. 10. Dutch Whistleblowers Authority promotes organizational culture

Good organizations have an open and ethical culture. The benefits of an open culture are obvious. More quality and job satisfaction, less sickness absence, less opportunity for misconduct and more trust among colleagues, customers, citizens and stakeholders. For that reason, more and more sectoral codes and regulators are encouraging employers to invest in a good culture. So how can you do this in a smart and effective way? And what exactly is "culture"? The answers to these questions can be found in a brochure on the subject.

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The brochure is a publication by the Dutch Whistleblowers Authority and is a guide to working towards an ethical culture in your organization. To help you do this, you can use the Integrity Infrastructure. This is a practical and scientifically proven model for developing integrity. In the brochure we adapt the model specifically to culture and help you to maintain and strengthen the culture in your organization in a coherent way.

The brochure is for anyone who is publicly or privately involved in promoting integrity and culture in their organization. Whether you are an integrity professional, a compliance or ethics officer, a manager, a counsellor, a human resources staff member or work specifically on culture, this brochure will be very useful to you. Not every organization can invest in culture on their own. We therefore recommend that employer organizations, branch associations, umbrella and professional organizations support their members.

Institution: Dutch Whistleblowers Authority

Keywords and references:

<https://www.huisvoorklokkenuiders.nl/Publicaties/publicaties/2018/07/09/integrity-in-practice---towards-an-ethical-culture>

4.2.2. Transparency of decisions

4. 11. Transparent municipality index & guideline

Transparency International Austria's "Transparent municipality index" is a ranking of the most populous municipalities in Austria. TI-Austria developed the first measurement tool to evaluate the transparency of Austria's municipal administration. Together with external partners, TI defined a total of 50 transparency criteria in 10 categories and set the goal of making the administration of Austrian cities and municipalities more transparent in all areas – especially decisions made by the municipal council – and strengthening local integrity systems.

Categories include inter alia the following areas: "subsidies", "procurement", "budget", "spatial structure" and "personnel selection". Each category contains at least three criteria. Criteria for the category "budget" are for example "financial planning", "balance of accounts" and "reporting". Methodology: TI analysed the websites and developed a system with a scale of 0 (no publication) to 2 (complete publication) points per criterion, depending on completeness, clarity and retrievability. A total of 100 points can be achieved.

The project aims to advise municipalities on reaching the objective that all necessary structures are put in place to make information publicly available to every citizen about the organizational structure of local governments, public services and decision-making bodies. In the 2020 results, Vienna ranks first, Graz second and Linz third. Transparency International Austria held a press conference at Vienna City Hall to present the results. The first index in 2017 included 50 municipalities. The second edition, published in 2020, included 60 and the 2021 index will cover 80 municipalities.

This project constitutes a best practice example of how non-governmental organizations can cooperate with private sector consulting firms in developing a new analysis system and rankings that help regional authorities on their way to more transparency. TI-Austria has the advantage of being recognized as a politically independent NGO and can therefore more easily establish rankings for municipalities in Austria, whereas government institutions are often restricted in this regard. After the publication of the 1st and 2nd editions, TI-Austria received feedback from various smaller municipalities, the majority of which were not included in the index.

They requested a so-called "opt-in" option because of the possible advantages for their advocacy work. Although municipalities with a significantly smaller number of inhabitants also achieved excellent results, some of them argued that budget constraints are the reason for a lack of transparency in decision-making on their websites.

Transparent municipality guideline: to provide support for smaller municipalities, TI has also developed a "TRANSPARENCY GUIDELINE FOR SMALLER MUNICIPALITIES".

The most important aspects/criteria of the index were incorporated in the guideline, especially in terms of practicability and feasibility. Particular attention was paid to the fact that smaller municipalities often have to carry out their daily work with fewer employees and have to work with a more restricted budget. Despite these limitations, the implementation of the guideline can lead to a significant increase in transparency, especially in the decision-making of the municipal council, with relatively little effort. The implementation of these criteria would lead to a score of 42 points (out of a possible 100). This would put the municipalities well above the average of the 2019 ranking.

Institution: Transparency International Austria

Keywords and references:

Ranking.

<https://www.ti-austria.at/was-wir-tun/antikorruptions-projekte/projekt-transparente-gemeinde/>

4.3. Standards and regulations

Setting standards and regulations that can be learned, internalized and enforced can support the creation of a common understanding between a government and its citizens. High standards set in the legal framework clarify what behaviours are expected of public officials and provide governments with a framework that enables ethical behaviour. Establishing organizational requirements and clearly defined workflows and procedures are important tools and mechanisms that governments can use to set and ensure high standards of conduct (OECD 2020).

SUB-WORKING GROUP 4 "INTEGRITY AND ANTI-CORRUPTION STANDARDS" IDENTIFIED THE FOLLOWING RELEVANT BEST PRACTICES TO BETTER ILLUSTRATE THE PRACTICAL APPLICATION OF STANDARDS AND REGULATIONS:

4.3.1. Legal framework (external)

4. 12. Improving detection rate through legal measures

Due to the fact that corruption is usually sealed through the pact of silence between briber and bribee, very few cases are reported to judicial authorities. On the one hand, the offenders have a mutual interest in concealing their activities as far as possible, and, on the other hand, there are rarely witnesses to report the case or potential witnesses are not willing to report to the investigation bodies. Taking into account the above mentioned, apart from measures regarding the effective protection of whistleblowers and witness protection instruments, an appropriate way to reveal corrupt practices is to give incentives for persons directly involved in corruption cases who disclose other offenders.

In Romania, in order to improve the detection of offences and further prosecution of individuals involved, the Criminal Code provides a non-penalty clause for bribers who report the action before criminal investigation bodies are notified. Also, even during the criminal investigation, if a suspect reports a corruption case and facilitates the detection, investigation and prosecution of the offender(s), he is still prosecuted but under mitigating circumstances (the special limits of penalty prescribed by law for the offence committed are reduced by half).

Institution: Anti-Corruption General Directorate – Ministry of Internal Affairs, Romania

Keywords and references:

Integrity, corruption, non-penalty clause, mitigating circumstances.

4.4. Communication

Clear communication of the objectives, contents and background and the associated measures as well as the related expectations to all affected parties (employees, customers, business partners) is essential for the implementation of corruption prevention measures (Der Rechnungshof 2016). Within this section, the sub-categories on advising employees, communicating the goals to be achieved through integrity, crisis communication, communicating internal and external requirements in a way that is appropriate to the target group, and communicating about infringements and sanctions are of particular importance. Finally, it must also be taken into account that integrity measures and requirements are also visible to external stakeholders.

SUB-WORKING GROUP 4 “INTEGRITY AND ANTI-CORRUPTION STANDARDS” IDENTIFIED THE FOLLOWING RELEVANT BEST PRACTICES TO BETTER ILLUSTRATE THE PRACTICAL BENEFITS OF COMMUNICATION:

4.4.1. Target group-oriented communication of internal and external requirements

4. 13. Slovakia as a partner of the IntegriSport Erasmus+ Project

The Ministry of Interior of the Slovak Republic (the National Crime Agency of the Police Force Presidium) participated in the international project IntegriSport Erasmus+ initiated by the CSCF Foundation for Integrity in Sport. The project implementation was planned for 2019-2020, but due to the COVID-19 pandemic, it was continued until March 2021.

The project focused on the implementation of the Council of Europe Convention on the Manipulation of Sports Competitions (the Macolin Convention), as well as on the creation of a reference framework and standards for law enforcement and judicial authorities, with a priority on strengthening the prevention of and fight against the manipulation of sports competitions, so-called match-fixing.

In addition to the National Crime Agency of the Police Force Presidium, law enforcement agencies from Cyprus, Finland, Hungary, the Netherlands, Lithuania and Portugal have joined forces to tackle the threat of manipulation of sports competitions and related crimes such as corruption, fraud, money laundering and the crimes of international criminal groups that violate the values of integrity and the principle of fair play in sport.

International organizations concerned with sport and sports betting, such as the European Elite Athletes Association (EU Athletes), the Global Lottery Monitoring System (GLMS), the University of Aix-Marseille (Sports Law Centre) and the Council of Europe (TMC and KCOOS+) also participated in the project.

Being the first of its kind, the project was conceived as a response to the limited knowledge about sports manipulation among a stakeholder not traditionally linked to sport – the national law enforcement and justice sector. In this way, IntegriSport Erasmus+ served as a vehicle to raise awareness, increase cooperation and support law enforcement and judicial authorities in their fight against sports manipulation.

The project’s activities therefore focused on education and awareness-raising about manipulation of sports competitions, as well as on professional research carried out with regard to national needs and international cooperation in the field of preventing and combating any manipulation of sports competitions. The professional level of the project’s international research was ensured by the University of Aix-Marseille.

The implementation of the international IntegriSport Erasmus+ project was concluded on 10 March 2021 with a final conference, under the auspices of the project coordinator, the CSCF Foundation for Integrity in Sport. The event was organized by the project’s Portuguese partner on the occasion of the country’s presidency of the European Union. The conference was addressed by the project partners from 7 European countries and the representatives of the international organizations active in the field of sport and sports betting and participating in the project.

The implementation of the international IntegriSport Erasmus+ project has helped to raise awareness of new trends in crime affecting sport and sports competitions, in line with the development of modern means of information and payment, and to strengthen law enforcement cooperation and promote a culture of integrity and responsibility in sport.

The IntegriSport Erasmus+ project brings together the efforts of twelve European organizations that recognise the complexity and seriousness of this phenomenon, the threat it poses to the development and credibility of sport at national and international levels, and the need to work closely together to combat it effectively.

Finally, it was stated that the project will continue with a new venture from 2021 to 2022. During the event, the CSCF Foundation for Sport Integrity was pleased to confirm the continuation of the project with the announcement of IntegriSport Next.

Institution: National Crime Agency of the Police Force Presidium, Ministry of the Interior of the Slovak Republic

Keywords and references:

Manipulation of sports competitions, prevention against match-fixing, international cooperation in the fight against manipulation of sports competitions.

For more information on the IntegriSport Erasmus+ project, please visit twitter @integrisport, www.integrisport.org or email the CSCF Foundation for Integrity in Sport integrisport@cscfsport.com.

4.14. Seminar on integrity risk management

1. Seminars and alike — short-time gatherings of experts and of a keen, focused audience — tend to assemble balanced dosages of scholar input, mental willingness and intellectual openness in a collaborative, non-stressful environment. As such, they tend to highlight decisive reasonings, if not convivial or intuitive ones, on the topics covered. It is not unusual that further hypotheses, assumptions and studies arise from discussions with the audience. When a positive impression is caused, both the event and its outcomes (conclusions, published papers, etc.) are therefore quite useful tools.
2. In order to help raising awareness on public integrity risks and risk management and to provide academic insights on those subjects, a half-day seminar is a useful training tool. Aimed at directors, managers and personnel of a specific governing area (e.g. home affairs) or type of public organization (e.g. directorate-generals, security forces, and so on), this thematic seminar makes use of guest lecturers on distinct areas (e.g. experts on law, police and military sciences, public management, finance, and so on), favouring those that have a proven, solid academic “commitment or background.” In the seminar, no more than two topics may be discussed by the lecturers, thus preventing an overwhelming flow of information and giving chance to further editions of the seminar. The presented papers and main conclusions should be electronically accessible to all participants for a period after the seminar. A published recollection of those elements may be taken in consideration.
3. On 14 November 2019, a seminar on risks of integrity and risk management was held in Lisbon by the Inspectorate-General of Home Affairs (IGAI). The seminar, named “Integrity between the Law and (Good) Science of Administration”, was addressed to some one hundred officers and senior staff of bodies and services pertaining to the Portuguese Ministry of Home Affairs, including both major police forces. About twenty seats were allocated to cadets, thus allowing them to raise their awareness of those subjects since the very beginning of their careers. Five lecturers were invited (three of them professors of different universities and backgrounds, the others top officers of both forces) for short speeches, 15-minutes each, on the following themes:
 - “Integrity and police activity in the 21st century” (Legal perspective);
 - “Citizenship, public management and prevention of corruption” (Sociology);
 - “The importance of a double hull in the prevention of shipwrecks in organizational integrity” (Finance);
 - “The management of risks of integrity — The case of the GNR”;
 - “Risk analysis as a tool for the prevention of illicit acts in public procurement procedures with a minor competition – Practical essay”.

The seminar was opened by the Inspector General in the presence of the Portuguese Minister of Home Affairs, and followed by the lecturers’ speeches. A second part of the seminar comprised an institutional presentation of the National Council for the Prevention of Corruption and a debate between all lecturers and the audience moderated by the Deputy Inspector General. The seminar was closed by the President of the National Audit Court.

4. All participants were invited to express a very concise anonymous, written opinion about the opportunity of this seminar and the need of further similar events. All effective respondents emphasized the need and interest in future similar events and in even more in-depth, technical training actions on those same subjects.”

“The introductory speech and more developed written versions of four other speeches were” published afterwards in Portuguese and English versions and made available at IGAI’s website.

Institution: Inspectorate General of Home Affairs, Portugal

Keywords and references:

Public integrity, risk management, training, awareness-raising

References:

Speeches (English version):

www.igai.pt/en/Publications/BooksAndPapers/Pages/default.aspx

Photos of the event:

www.igai.pt/pt/Atividades/IntervencoesParticipacoes/GaleriaMultimedia/Pages/default.aspx

4.5. Internal control

Internal control systems and a comprehensive integrity risk management framework are essential to any integrity strategy in the public sector (OECD 2020). These systems require policies, procedures and adequate internal controls to successfully manage integrity risks. Organizations often need to conduct internal or external audits to obtain information on whether their integrity frameworks are effectively implemented and maintained and meet the organization’s requirements. Internal control systems also require a reporting mechanism for integrity breaches, clear rules for whistleblowing and well-functioning investigation mechanism. Effective investigation procedures identify the root causes of misconduct and highlight the vulnerabilities of an integrity strategy (ISO 2020).

SUB-WORKING GROUP 4 “INTEGRITY AND ANTI-CORRUPTION STANDARDS” IDENTIFIED THE FOLLOWING RELEVANT BEST PRACTICES TO BETTER ILLUSTRATE THE PRACTICAL APPLICATION OF INTERNAL CONTROL:

4.5.1. Comprehensive risk management

4.15. Corruption Risk Management

The DGA (Anti-Corruption General Directorate within the Romanian Ministry of Internal Affairs, MoIA) has developed preventive instruments, such as Corruption Risk Management, an organizational analysis, since 2009. Anti-Corruption Studies and Prognosis Service, a unit subordinate to the Prevention Directorate within the DGA, develops, coordinates and evaluates the implementation of the methodology for Corruption Risk Management at the level of all MoIA departments.

The methodology for Corruption Risk Management has been considered best practice, being included in the National Anti-Corruption Strategy, starting with 2012. In the period of 2017-2018, the Ministry of Justice (MoJ), being responsible for the implementation of the national strategy, had organized inter-institutional working groups in order to introduce a standard methodology at national level, which had been developed by the DGA, Corruption Risk Management.

In the period of 2017-2018, DGA specialists participated in meetings organized by MoJ for drafting a standard methodology regarding Corruption Risk Assessment. The working group was formed by representatives of the DGA, the Ministry of Justice, the Ministry of Finance – National Agency for Fiscal Administration, the National Administration of Penitentiaries, and the Ministry of Regional Development and Public Administration.

Corruption Risk Assessment contains the stages of risk assessment and the template of the Corruption Risks Register, a formal document approved by the head of each institution. Every year the Corruption Risks Register is revised and the proposed preventive measures are monitored. This standard methodology has been adopted by Government Decision no. 599/August 2018 and must be applied by all Romanian public authorities and institutions. At the level of the Romanian Ministry of Internal Affairs, the methodology is characterized by a standardized analytical framework and autonomy, i.e. a self-assessment instrument.

Corruption Risk Management is a proactive approach using the experience and knowledge of MoIA's own employees. It promotes integrity and institutional transparency and the progress of specific activities within MoIA. Corruption Risk Management has put into practice the responsibility of the management board regarding the implementation of measures to prevent/control corruption risks. Taking into account the results of Corruption Risk Management, the DGA has developed the Integrity Plan of the Romanian Ministry of Internal Affairs for the period of 2016-2020.

The DGA has recommended specific preventive measures included in the Integrity Plan. The Integrity Plan is a strategical document containing concrete preventive measures assumed by the entire MoIA. It also takes into consideration all the resources – time, human and financial resources – necessary for carrying out the preventive/control measures. The Ministry of Justice monitors its implementation annually.

Institution: Anti-Corruption General Directorate – Ministry of Internal Affairs, Romania

Keywords and references:
Integrity, risk, corruption risks, risk management, risk assessment, risk identification, risk analysis, integrity plan.

4. 16. The French Gendarmerie's ethical risk mapping

Due to the heightened sensitivity to police conduct, the General Inspectorate of the French Gendarmerie (IGGN) has developed a risk-mapping tool regarding ethics and the relations between the Gendarmerie and the public.

The method used has first consisted in identifying text corpora determining the ethical expectations for security agents: the "Code of ethics of the police and the Gendarmerie in France", the European Code of Police Ethics, etc.

This facilitated the identification of measures/factors with a strong ethical element (e.g. identity checks; use of personal data only for professional purposes; respectful treatment of all persons, regardless of whether they are victims or perpetrators; the need for discernment in all actions, etc.).

Based on these measures/factors and the duties listed in the codes of conduct/ethics, twenty associated risks were defined and prioritized according to their potential impact and frequency of occurrence.

Secondly, for each risk, it was asked whether risk management systems had already been implemented in terms of e.g. regulations, training, supervision, internal control or sanctions policy. This made it possible to reassess the risks identified and to proceed with a new classification and hierarchization of these risks.

Consequently, major weaknesses in terms of ethics became apparent in nine areas. Three of them have to do with the control of information (professional secrecy, access to files, use of networks). Two areas have a significant impact on citizens' trust in the police and the relationship between the police and citizens: discrimination and cases of internal harassment. The neutrality and integrity of police officers/gendarmes are thus crucial elements to increase people's confidence in the police.

Lastly, it is important to stress that risk mapping is useless if it does not lead to action. Thus, the development of a risk management plan and an internal control plan is a necessary next step in order to reach the objective of consolidating the legitimacy of the police/Gendarmerie's actions and strengthening the bond of trust between the police/Gendarmerie and the population.

Institution: General Inspectorate of the French Gendarmerie

Keywords and references:
Risk mapping, police-population relations.
Code of ethics of the police and the Gendarmerie in France:
<https://www.google.fr/search?q=police+code+of+ethics+france&ei=KamaYOSCGs-mWaNzucAP&oeq=police+code+of+ethics+france&gslcp=Cgdnd3Mtd2l6EAMyCAghE-BYQHRAeOgcIABCwAxAeOgkIABCwAxAlEB46BggAEAcQHjoCCAA6BggAEBYQH-joECAAQE1CkgXJYzJlyYL2bcmgDcAB4AlABsAGIAYglkgEDNi40mAEAoAEBqgEHZ3dz-LXdpesgBA8ABAQ&scient=gws wiz&ved=0ahUKEwiku9H9sHwAhVJCxoKHd95D-vgQ4dUDCA0&uact=5>

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4. 17. Compliance risk management at the Austrian Federal Bureau of Anti-Corruption (BAK)

The systematic analysis of risk areas in an organization is the main focus of the BAK's compliance and corruption prevention advisory services. The aim of corruption risk analyses is to avoid or reduce cases of damage. In addition to the rules and regulations of an organization, these analyses also examine the organization's structure and work processes. The organizational culture and the „human factor“ are further focal points of analysis.

a) What is considered a compliance risk?

Risks are uncertainties related to future events that may negatively affect organizational goals, i.e. risk of future loss occurrence or missed opportunity. Compliance risks are the potential occurrence of breaches of rules in the compliance-relevant processes of an organization, in particular concerning the handling of confidential data and any conflicts of interest, etc. These breaches may lead to impairment (corruptibility, improper handling of confidential data, breaches of civil service law, breaches of ethical rules of conduct, damage to reputation, etc.).

b) What are the objectives of a compliance risk analysis?

When advising project partners, the BAK generally strives to establish a comprehensive compliance management system covering all compliance risks that have an impact on the goals, activities and requirements of the organization to be advised.

The strategic and operational goals of the project partners are usually derived from their mission statement as well as the objectives set out in their organizational strategy. The objectives of a compliance management system (CMS) are the early detection of compliance risks for the purpose of developing preventive measures and appropriate responses to loss events with relevance to the organization or company. Procedure:

- Compliance risks must be:
 - o identified;
 - o analysed;
 - o and evaluated;
- Developing measures;
- Determining responsibilities;
- Creating a solution concept;
- Systematically addressing existing risks through crisis, emergency and continuity management;
- Ensuring sustainability.

c) How is a compliance risk analysis carried out?

Certified employees of the BAK carry out risk analyses for project partners' CMS in accordance with the statutory standards ONR 192050 and ISO 37001:2016.

The entire risk assessment is carried out based on parameters adapted to the organization to be advised and documented in a form-based manner. In order to be able to ensure the identification and assessment of all risks as comprehensively as possible, the participation in a risk workshop of as many as possible/all employees of the specific organizational unit is aimed for, in addition to its managers.

Within the framework of such workshops, all conceivable specific risks are identified and analysed, based on the processes already mapped by the respective organizational unit. In the assessment process, these risks are discussed according to probability of occurrence and extent of damage, and summarized in a risk matrix. In this step of the process, the risks found are prioritized, as it is neither possible nor practical to mitigate any and all conceivable risks.

d) Where are the risk clusters?

The following categories can be included according to the project partner's specifications:

- Category 1: Strategic risks (incl. environmental risks)
- Category 2: Financial risks
- Category 3: Operational risks
- Category 4: Organizational risks
- Category 5: Legal risks
- Category 6: Compliance risks
- Category 7: IT/data protection risks

Institution: Federal Bureau of Anti-Corruption, Austria

Keywords and references:

Compliance, risk management, risk analysis.

4. 18. IT platform for corruption risk assessment

As of 2016, the Agency for Prevention of Corruption in Montenegro monitors the adoption and implementation of integrity plans, in line with the Act on the Prevention of Corruption. All public authorities are required to submit to the Agency their integrity plan upon its adoption as well as annual reports on the plan's implementation.

"Integrity plan" is an anti-corruption document based on a self-assessment of exposure of an authority to risks of corruption and other unethical and unprofessional behaviour. It contains a set of measures to prevent such risks.

The obligation of adopting integrity plans applies to more than 700 public authorities in Montenegro, which are sorted in ten different sectors including public administration, local selfgovernment, judiciary, health care, social care and child protection, education and culture. In 2018, the Agency completed the development of a web application for integrity plans. It serves as an IT platform for entering, recording, reporting and monitoring the implementation of integrity plans as well as for assessing their efficiency and effectiveness. The application was officially launched in August 2018.

The web application has two groups of users – users from state authorities (integrity managers) and administrators (officers of the Agency). The functional structure of the administrator and user modules is set forth in the relevant instructions.

Users of the application (integrity managers) can electronically enter, continuously update and monitor all data related to integrity plans through an intuitive interface consistent with the previously defined form of integrity plan. Administrators can, inter alia, monitor the adopted plans, process statistical data and carry out a qualitative and quantitative assessment of the implementation of risk management measures.

The main functionalities of the application are entering an integrity plan, i.e. a register of corruption risks and measures, as well as monitoring and managing data related to the integrity plan. "Integrity plan" contains a register of risks that may be identified by Montenegrin authorities and uses a special methodology facilitating that the application serves as a data-base for all identified risks of corruption and other unethical and unprofessional behaviour in the public sector.

In the development of the integrity plan, special attention is given to the classification of risks based on their type and importance. The assessment of risks should establish the probability of occurrence and consequences of corruption and other forms of illicit or unethical behaviour. Risk classification involves the cross section between the 1) probability and 2) consequences of a risk, according to the "temperature map" contained in the integrity plan.

Once the user has entered into the application values for the probability of occurrence and consequences of corruption risks, the system carries out a final risk assessment and groups the risks into low, medium and high risks. The obtained results provide an insight into which work areas the institutions have assessed as the most vulnerable to risks. This can help the authorities to better determine priorities in the implementation of risk management measures, and the Agency to make more relevant recommendations for improving the integrity plans.

Based on the results of the identification, assessment and classification of risks, users define and enter into the application the measures the institution plans to implement in the next two-year period for which the integrity plan is valid. In addition to formulating the text of the proposed measure of risk mitigation, they must also designate and enter the persons responsible for the implementation of measures, as well as the deadlines for implementation.

Every year, the Montenegrin authorities adopt and enter into the application the report on the implementation of the integrity plan for the previous year. This includes reporting on the implementation of planned measures and the current risk status.

The application user is obliged to state for each measure contained in the integrity plan whether it was implemented, partially implemented or not implemented in the previous year. This allows the Agency to obtain a comprehensive statistical overview of the implementation of integrity plans on an annual basis.

Annual reporting by the authorities also includes the re-assessment of risks and definition of new values for the probability of occurrence and consequences of corruption risks. In this way, the authorities and the Agency are able to obtain, manage and compare risk intensity data on an annual basis and to monitor risk statuses over time.

As administrators of the application, Agency officials have the opportunity to obtain statistics based on the entered integrity plans and implementation reports. Both overall data and data for specific risk areas as well as for individual institutions or sectors are available.

The Agency is constantly upgrading the application, adding new and improving existing statistical reports. This enables the Agency to search and filter data from plans and reports by a large number of criteria, such as authority, system and subsystem into which authorities are classified, and contents of integrity plans and reports (name of risk, risk intensity, area of risk, jobs to which the risk relates or which are in charge of implementing measures, existing and new measures for risk mitigation, etc.). Integrity managers, as users of the application, are also enabled to obtain several types of statistical reports.

The application for integrity plans serves as a single register of risks identified in all Montenegrin authorities. As administrators of the web application, Agency officials have the opportunity to obtain and refine statistics from submitted documents, thus producing a better quality analysis of adopted integrity plans and giving more relevant recommendations for their improvement.

Institution: Agency for Prevention of Corruption of Montenegro

Keywords and references:

Integrity plan, register of risks, risk management, IT solution, web application.

4.5.2. Auditing (monitoring, evaluation and adapting of integrity policies)

4. 19. Auditing and inquiring public organizations

1. Entities with supervisory powers usually conceive and design methods and processes meant to measure performances and the achievement of minimal requirements, frequently benchmarking the outputs.
Since 2009, every Portuguese public organization must adopt its own prevention plan for risks related to corruption and similar infringements. The Council for the Prevention of Corruption set out a few principles, both for substantial matters to be included in the plan (e.g. conflicts of interest or public procurement) and procedural provisions (e.g. preventive measures and the appointment of persons responsible for monitoring and reporting). However, no detailed norms or reference manuals have ever been published.

For its first efforts to analyse the integrity measures adopted by all entities and police bodies pertaining to the Portuguese Ministry of Home Affairs in 2017, the Inspectorate General of Home Affairs (IGAI) did not yet have any proven method.

2. IGAI's first approach was to collect evidence from each of those eight organizations, of an effective monitoring of the corresponding plans, and to have a record of their own monitoring and reporting practices.

Secondly, IGAI intended (i) to verify the effective application of each plan by the organizations, (ii) to detect recursive practices as well as good monitoring and reporting procedures, and (iii) to verify the suitability of the plans for the organizational structures.

The Minister of Home Affairs welcomed IGAI's recommendation, proposed at the end of the auditing process, to establish a continuous inspection procedure, on a yearly basis, in order to analyse these plans and their amendments as well as the reports made in this context. This procedure has been carried out since then.

3. Almost simultaneously (in 2018), an inquiry was directed to six of the organizations of the Ministry of Home Affairs for the purpose of obtaining further information on their efforts and commitment regarding integrity risk assessment and management. This action was closely linked to the dissemination of EPAC/EACN's guideline on "Integrity Risk Management for ACAs and POBs" (2017).

The questions were the following:

- i. Current status of the adoption and internal promotion of tools and methodologies for the management of integrity risks;
- ii. Tools or recommendations adopted to establish, even if sectorial, norms and methods for the identification, analysis and assessment of risks, particularly integrity risks;
- iii. Norms or methods used for the treatment of identified risks;
- iv. Norms or methods used for monitoring and reporting;
- v. Criteria for the nomination of persons in charge of risk management and a specification of their status, if any;
- vi. Specific data as to personnel trained in risk assessment and risk management: category or position; level of training; year of completion of the training; have those persons held supervisor or team leader positions where they should apply risk management norms and methods;
- vii. Good practices adopted in the area of integrity risk management, if any;
- viii. Any other relevant information, including, if applicable, a timeframe for the adoption of tools and methods to manage integrity risks.

The organizations submitted answers to the questions, but the results gave no cause for optimism. In brief, serious commitment is needed in all areas in the short and long term. The organizations could hardly identify management personnel with formal, documented training in risk management; in general, structured and systematized tools for integrity risk management are yet to be identified and implemented. In the meantime, no further inquiry has been conducted in these organizations, but IGAI intends to continue its efforts on the subject and get back soon to a similar survey.

4. This kind of awareness-raising approach within public organizations can be considered advisable, as it helps to generate managerial responses by the organizations.

Institution: Inspectorate General of Home Affairs, Portugal

Keywords and references:

Public integrity measures, risk management, training, managerial commitment.
The reference material was produced under IGAI's Processes No. PI-4/2017, PI-3/2018 and PI-10/2018.

4.5.3. Reporting office for integrity violations

4. 20. Assessment of integrity incidents

In 2013, the DGA (Anti-Corruption General Directorate within the Romanian Ministry of Internal Affairs) developed a new preventive instrument, a procedure for the assessment of integrity incidents occurred within MoIA. The procedure has been considered best practice and has thus been included in the National Anti-Corruption Strategy for the period of 2016-2020. One of the preventive actions defined by the strategy is developing an institutional mechanism for the ex-post evaluation of integrity incidents.

An integrity incident is a corrupt practice (meaning law infringement) followed by the perpetrator being sued, by his conviction or by a disciplinary punishment. Reasons for this may be failure to pass an integrity test or violation of deontological norms or other similar regulations designed to protect the integrity of public functions. Another basis for legal action in this context may be a final report of the National Integrity Agency concerning the breach of legal obligation regarding unjustified wealth, conflicts of interest or incompatibility regimes of any employee that committed an act of corruption.

In the period of 2017-2018, the Ministry of Justice (MoJ), being responsible for the implementation of the national strategy, had organized inter-institutional working groups in order to introduce a standard methodology at national level, which had been developed by the DGA, Assessment of integrity incidents.

In the period of 2017-2018, DGA specialists participated in meetings organized by the Ministry of Justice (MoJ) for drafting a standard methodology regarding Assessment of integrity incidents. The working group was formed by representatives of the Anti-Corruption General Directorate, the Ministry of Justice, the National Anti-Corruption Directorate, the General Prosecutor's Office, and the National Integrity Agency.

The standard methodology regarding Assessment of integrity incidents has been adopted by Government Decision no. 599/August 2018 and must be applied by all Romanian public authorities and institutions. The methodology contains the phases of assessment of corruption offences committed by employees and the template of the Annual Report. The Annual Report comprises all the integrity incidents occurred, the proposed preventive measures and their implementation stage.

The assessment of integrity incidents has been developed in order to evaluate the way in which the management of corruption risks is performed, to identify strengths and weaknesses in implementing measures to prevent/control corruption risks, to establish what precisely allowed the incident to occur in that particular context, and to identify individual or organizational factors having led to the occurrence of the integrity incident. The main purpose of this ex-post assessment is to recommend new and adequate preventive/control measures in the field of activity assessed.

At the end of the assessment, the evaluation team draws up a conclusion including recommendations to be implemented by the assessed unit. Annually, DGA writes a report containing all incidents occurred in that year within the Ministry of Internal Affairs. The Annual Report must be sent to MoJ and has to be posted on the website of the institution.

Institution: Anti-Corruption General Directorate – Ministry of Internal Affairs, Romania

Keywords and references:

Integrity, integrity incident, integrity incident assessment, corruption risk, risk management, risk identification, risk analysis.

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4. 21. Registration and monitoring tool (Apex, Oracle)

To register and monitor the questions and reports regarding integrity, the Integrity Officer and integrity contact persons use a registration tool (DOS). This makes it possible to follow up on the questions and reports by colleagues and citizens regarding integrity at the Government of Flanders.

It is a user-friendly tool with a number of fields to fill in, providing a good overview of the collected information. It allows to attach tags and indicate to what category of integrity topics the question or report pertains, e.g. secondary occupations, conflicts of interest, fraud, receiving gifts or invitations, etc. You can also indicate the status of the report: ongoing or closed. The tool is protected: only official integrity contact persons can log in and will only see the data of their own organization.

The tool also offers the possibility to make annual reports or reports on any period, topic or any number of parameters. This is an important feature to collect data for monitoring and improving integrity policy.

Institution: Agentschap Overheidspersoneel

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4. 22. Complaints mailbox: A digital device (open source) to report malpractices that guarantees whistleblower' confidentiality and indemnity

The Agency for the Prevention and Fight against Fraud and Corruption in the Valencian Region, which is under the authority of the Parliament of the Valencian Region, is an entity with its own legal personality and full capacity to perform its functions.

The agency was established to prevent and eradicate fraud and corruption in Valencian public institutions and to promote integrity and public ethics. In addition, it was created to promote a culture of good practices and rejection of fraud and corruption in the design, execution and evaluation of public policies, as well as in the management of public resources. The agency pays special attention to the protection of whistleblowers. The complaints mailbox, the tool we would like to present as a best practice, has been in use for three years and has delivered good results.

The mailbox is a two-way electronic channel for citizen participation. Messages can be sent by specifying the name or, if so decided by the whistleblower, anonymously and securely. This ensures that any person or public servant can provide information freely, without suffering retaliation. The whistleblower has two options to communicate anonymously:

- Using his/her browser, but without providing identification or contact information. In this case, the IP address from which the message was sent can be traced;
- Using an anonymization network, totally guaranteeing the anonymity of communication in the digital environment (also of the IP address – to avoid identification of the person browsing the Internet). The most widely used tool is the TOR network.

A number of preparatory steps are required to create and operate this kind of mailbox: a computer application must be developed, a website informing about the mailbox should be created, and the regulatory standards of the mailbox as well as the rules for the processing of personal data must be established and approved.

The digital device, i.e. the complaints mailbox, was activated thanks to the collaboration with Barcelona City Council and Xnet, a civil society entity that has been fighting against corruption for many years and had already been using a mailbox of similar quality. Barcelona was the first city in Spain to create and apply such a mailbox (still operating successfully) as an element of its integrity framework.

The mailbox was created by using the GlobaLeaks interface, a free programming project of Hermes Center for Transparency and Digital Human Rights, which the City Council enhanced in some of its functionalities. The mailbox code is free, modifiable and replicable, and is available on GitHub. In fact, there are some institutions in Spain, especially in our field, using this technology in the version developed by the Barcelona City Council, taking advantage of the permeability of free software as a way to export not just a tool, but also a culture of work and commitment to good practices.

The mailbox usability is simple: four steps have to be taken (description, identification, conditions and rules of use, and acceptance). Once the message has been submitted, the user receives an alphanumeric code, which is the only way to access this confidential channel. It is the responsibility of the communicator to keep it safe. This allows for constant collaboration between the mailbox manager and the caller in the verification of the facts even if the whistleblower remains anonymous. Furthermore, the communicating person always knows about the status of processing of its communication.

Data communication and the information provided by the communicator are always stored encrypted. The key mechanism works as follows: a public and a private encryption key (with the receiver, i.e. the entity managing the mailbox, having a private key) is in use; this ensures privacy between communicator and receiver.

As a result of the incorporation of the Whistleblower Directive to the internal regulations of EU members, the implementation of mailboxes as described will certainly be somewhat more common. This may be the opportunity to preserve this channel of collaboration between administration and citizens and to increase citizen participation in the operation and evaluation of this tool.

Institution: Agency for the Prevention and Fight against Fraud and Corruption in the Valencian Region

Keywords and references:
Complaints mailbox; digital device; open source; whistleblower.

4. 23. An ethical channel for reporting misconduct and other integrity issues

The Finnish police introduced an ethical channel in the beginning of 2019. One of the objectives was to increase transparency and trust in the police – inside and outside the organization.

The channel was established and operates as part of the legal oversight of the police. Its main function is to contribute to better compliance with legal obligations and self-regulations of the police, to facilitate good governance and to increase general confidence in the police. By virtue of the rules governing the functioning of the channel, it is possible to submit a report or complaint through the channel in an anonymous manner, which means that it is not possible to trace the identity of the person who filed the report.



The channel has proven effective. Some of the reports have led to various actions, including those that have actually remedied observed grievances, helped develop best practices and improved the overall performance of the police. In 2020, a number of 191 reports were submitted via the channel. 120 of them required further examination and 5 required more extensive investigation. 30% of the reports were related to human resource management and personnel issues, and about the same number were more or less expressions of opinion concerning different matters and issues within the police.

Institution: National Police Board – Finland

Keywords and references:
Ethical channel, internal control, reporting, wrongdoing, whistleblower.

4.5.4. Whistleblowing procedures and guidelines

4. 24. Transparency International Austria’s working group on whistleblowing

The working group is composed of representatives from the public and private sectors. They discuss and advise on general questions concerning whistleblowing. The members of the working group share their professional experience and raise awareness of the issue in society. The results of these internal meetings are presented to the public on a regular basis. For example, through press releases, webinars and panel discussions. Additionally, TI-Austria advises members of the Austrian government.

Working group accomplishments: Based on the adoption of EU Directive 2019/1937 of the European Parliament and the Council of the European Union on the protection of persons who report breaches of Union law, the working group:

- Drafted a document with recommendations on how to transpose the Directive into Austrian law;
- Organized a webcast (“Implementation of the EU Whistleblower Directive in Austria”), in which experts explained the most important facts about the Directive and discussed crucial aspects with over 50 participants;
- Contacted the Ministry of Labour and stated that TI-Austria is prepared to share their expertise.

TI-S (Transparency International headquarters in Berlin) published a ranking – “Progress report on transposition of the EU Directive”, in which they analysed all 27 EU Member States. TI-Austria provided information about the status in Austria and published a press release on the subject. Furthermore, a meeting between TI-Austria and corporate members is scheduled for April 2021 in order to get companies from the private and public sectors on board. TI-Austria has also published a guideline for the implementation of whistleblowing systems, „10 best practices for whistleblowers and companies“. The examples contained therein are intended to give employees an idea of possible scenarios in which they could be confronted with misconduct. They are also meant to provide guidance on how to report possible misconduct. Companies and institutions that plan to uncover misconduct in their own companies should recognise the added value and are encouraged to create the best possible conditions to ensure that whistleblowing is handled in a trustworthy manner. With these guidelines, TI-Austria strives to continue its efforts to protect whistleblowers and to establish them as an important part of a transparent economy.

Institution: Transparency International Austria

Keywords and references:
Whistleblowing <https://www.ti-austria.at/was-wir-tun/antikorruptions-projekte/ag-whistleblowing/>

4.5.5. Investigations

4. 25. Publication to support the preparation of investigation protocols

Whistleblowers usually report suspected misconduct within their own organization using the internal whistleblowing procedure required by law. Reports can lead to an internal investigation into the suspected wrongdoing. When properly conducted, internal investigations strengthen the integrity of an organization, increase confidence in the internal reporting process and reduce the need for employees to resort to reporting matters externally.

A publication provides practical guidance for internal investigations into suspected wrongdoing. It examines the general investigation protocol and the roles of the different actors involved, and covers the phase between reporting and preliminary investigation, internal fact-finding investigation, conclusion of the investigation and any follow-up steps.

Who is this publication for?

The publication is intended for all persons in a public or private organization who may be involved in internal reports in any way, such as integrity professionals, compliance officers, confidential advisers, managers, human resources officers, auditors and integrity investigators. However, it is primarily up to the employer (the organization's management), in consultation with these stakeholders and taking into account their roles, to develop an investigation protocol that is appropriate for their organization. The publication is therefore primarily addressed to the employer and is designed to assist them in drafting the investigation protocol. Please note that the publication is based on Dutch law and legislation, which may be different in other countries.

Institution: Dutch Whistleblowers Authority

Keywords and references:

<https://www.huisvoorklokkenluiders.nl/Publicaties/publicaties/2020/04/01/integrity-in-practice---internal-investigation>

4.6. Human resources

Human resources are a key element of anti-corruption measures. They provide a strategic and comprehensive approach to shaping the workplace culture and environment, and to managing employee relations within an organization (Geneva Centre for Security Sector Governance (DCAF) 2019). In this section, we focus on best practices in the area of recruitment/hiring screening, rewarding good behaviour and sanctioning misconduct, appropriate staff development and evaluation of defined work processes, all of which can be very helpful in minimizing the risk of fraudulent behaviour or corruption.

SUB-WORKING GROUP 4 "INTEGRITY AND ANTI-CORRUPTION STANDARDS" IDENTIFIED THE FOLLOWING RELEVANT BEST PRACTICES TO BETTER ILLUSTRATE THE PRACTICAL USE OF HUMAN RESOURCES:

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4.6.1. Recruiting/pre-employment screenings

4. 26. Merit-based recruitment – Example of the General Prosecutor's Office of the Republic of Azerbaijan

Corruption poses a significant threat to countries around the world, and its negative consequences are of deep concern to the global society. Realizing this challenge, the Government of the Republic of Azerbaijan has adopted and continues to implement far-reaching anti-corruption reforms based on the strong political will of the Head of the State.

On the basis of these core principles, a number of legally binding instruments have been developed and relevant international recommendations have been put into practice. To complement this, we are extending work aimed at ensuring the independence, transparency and integrity of the system of administration of justice, as well as enhancing the capacity of state bodies dealing with corruption. In this context, it should be noted that the proper performance of the different but complementary tasks of anti-corruption authorities is a necessary condition for the effectiveness of the system.

Here it has to be pointed out that in Azerbaijan, the body responsible for enforcement (prevention, detection and investigation) of corruption crime is the Anti-Corruption Directorate with the Prosecutor General of the Republic of Azerbaijan (ACD), which is directly subordinate to the country's Prosecutor General. In light of this, we would like to provide information on some components of the integrity system of the General Prosecutor's Office (GPO), in particular a detailed disclosure of its merit-based recruitment system.

Thus, on 10 June 2020, the Ordinance of the President established a new structure of the General Prosecutor's Office. The main goal of this important document is to form a new effective and transparent body, create more direct units of prosecutors dealing with the investigation of transnational crimes, expand the scope of their work, increase the integrity and accountability of prosecutors, maintain more flexible approaches to international cooperation, as well as promote the key principles of impartiality in prosecution. As part of these changes, the number of subordinate units was increased from 15 to 18, the Department on Coordination of Special Confiscation Matters and the Department of Non-Prosecution Proceedings were established. The main task and function of the Department on Coordination of Special Confiscation Matters is to coordinate the activities of GPO structural entities in issues related to money laundering and asset recovery, as well as to assist in asset tracing, including monitoring the movement of assets subject to special confiscation. In order to ensure the regulation of certain areas, such as organizational management, execution and discipline, personnel work, document circulation and other areas of the prosecutor's activities, new "Rules of Procedure" of the GPO were also developed and adopted.

Following such changes, a comprehensive and modern legal document regulating the entire activity of the Prosecutor's Office was adopted on 30 July 2020 ("Rules on activity of the Prosecutor's Office"). According to the aforementioned legal document, all vacancies (in relation to the staff of the Prosecutor's Office) are advertised for internal competition, except for appointments made in accordance with the Constitution. In the case of vacancies, information is posted on the website of the Prosecutor's Office in order to fill these positions through an internal competition. All candidates who meet the general conditions for the vacant position and other requirements may participate in the internal selection procedure. This procedure is conducted by the Competition Commission. The Commission operates according to the principles of legality, independence, objectivity, impartiality, transparency, equality and professionalism.

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The final decision of the selection process is made on the basis of the candidate's suitability for the position, taking into account his or her level of knowledge and professionalism, work record, personal and professional qualities required for the advertised position, results of certification and performance evaluation, incentives and disciplinary measures, as well as other circumstances. Decisions are made by the members of the Commission in an open vote and by a majority of votes. In order to avoid conflicts of interest, members who are closely related to the candidate may not participate in the meeting of the Commission. The list of candidates recommended for the relevant vacancies on the basis of the results of the internal competition is submitted to the Prosecutor General together with an opinion thereon. A successful candidate is appointed to the vacant post by order of the Prosecutor General. Candidates who are dissatisfied with the results of the internal selection procedure may appeal to the Prosecutor General.

The legislation in force also provides for a transparent mechanism for the selection and promotion of prosecutors. Competitiveness and transparency are fully guaranteed by minimising discretionary decisions. It should be highlighted that regular measures are taken for the purpose of increasing transparency and integrity in the activities of the Prosecutor's Office.

The adoption of the "Rules on activity of the Prosecutor's Office" is a creditable example of such measures. By the adoption of the aforementioned legal document, various legal acts regulating the activity of the Prosecutor's Office have been consolidated into a single statute. The "Rules on activity of the Prosecutor's Office" were prepared on the basis of international standards and aim at ensuring transparency and integrity. In this context, and more specifically to increase the integrity and transparency of its recruitment system, the Prosecutor's Office of Azerbaijan has created a multi-stage competitive recruitment process. Recruitment to the Prosecutor's Office is carried out on a competitive basis.

The selection procedure consists of written exams (test exam and case exam) and an interview. The test consists of 100 questions. Of these, 80 are law questions and 20 are logic questions. The written exam has two questions. To ensure the integrity of this process, the written exam papers are reviewed by the members of the Commission and invited experts using the "double check" method.

Candidates who successfully pass the test and written exam are interviewed to determine whether they have the necessary qualities to work for the Prosecutor's Office. To avoid conflicts of interest, a member of the Competition Commission who is closely related to the candidate may not participate in the interview. A candidate is entitled to object to the participation of a member of the Competition Commission if there are necessary grounds for such objection.

Candidates have the right to appeal if they disagree with the results of the competition stages. The vacancies and the results of each stage are announced in the mass media and also published on the official website of the Prosecutor's Office.

As an example of this procedure, in 2020, the prosecutors of the Public Prosecution Department were recomposed through an internal selection process. The corresponding vacancies and the requirements for the candidates were announced on the official website of the Prosecutor's Office.

As mentioned above, for the purpose of conducting a fair examination performance, the Competition Commission was established, which also includes representatives of the Supreme Court, the Judicial-Legal Council and the Judges' Election Committee. According to the results of the selection process, the positions of prosecutor and senior prosecutor of the department were filled and the staff was renewed by 44 percent.

This procedure gives any person who meets the relevant requirements the opportunity to become a recruit in the Prosecutor's Office in a transparent manner, with the certainty

that all integrity standards have been guaranteed. It also opens up a flexible space for the institution to find new talents and avoid vested interests. Moreover, such an approach plays an important role in eradicating nepotism, cronyism, favouritism, etc.

Finally, to top it all off, the ACD, as a specialized anti-corruption body, also organizes training and programmes on transparency and integrity for all individuals, civil servants and groups outside the public sector.

Institution: Anti-Corruption Directorate with the Prosecutor General of the Republic of Azerbaijan

Keywords and references:
Official webpage of the Prosecutor's Office of the Republic of Azerbaijan:
<https://genprosecutor.gov.az/en>

4.6.2. Adequate personnel development



4. 27. Integrity training concept of the Austrian Court of Audit

The integrity training and awareness-raising concept is based on a multi-stage approach, as integrity is one of the most important values of the supreme audit institution of Austria, the Austrian Court of Audit (ACA).

New employees have their first contact with this value and the rest of the ACA's integrity framework in onboarding events during their first weeks of employment. The week-long welcome training includes a one-and-a-half-hour lesson by the ACA's Chief Compliance Officer (CCO) on ethics and integrity and a discussion of ethical dilemma situations. This training aims to raise awareness of professional integrity and acceptable behaviour. Within the approx. three-year training period for new auditors, they must complete the compulsory academic training programme to obtain the certificate of an academic public auditor. The Vienna University of Economics and Business is organizing this course in cooperation with the ACA. The curriculum includes a two-day module on anti-corruption, compliance and integrity management, which seeks to promote the students' integrity framework and train their knowledge and competence in auditing compliance and integrity. For senior experts and management staff, an MBA programme with an in-depth compliance module rounds off the ACA's academic training spectrum.

The ACA's Anti-Corruption, Compliance and Risk Management Department, which in addition to its external auditing tasks also acts as an internal compliance advisory centre, conducts annual staff surveys on the compliance needs of its employees. Based on this feedback, the compliance department tries to optimize their awareness programme. One result, for instance, was that employees would appreciate shorter but more frequent sessions where they can address current issues. For this reason, "compliance breakfast sessions" have been organized. These are 30-minute sessions at the beginning of a working day with a short compliance keynote statement by the CCO and some time for questions and discussion. Incidentally, half-day or full-day seminars are also organized, but not with this frequency, only about once a year.

In addition, the compliance department also operates a knowledge platform for compliance relevant information on the ACA's intranet. This central point of contact for advice on compliance issues also informs the staff with regular newsletters on relevant compliance topics.

Institution: Austrian Court of Audit

Keywords and references:
Integrity, awareness-raising, training, newsletter, programme.

4.7. Training and awareness-raising

Public sector organizations that have integrity programmes must ensure that their staff and relevant stakeholders are aware of their integrity approach, policies and procedures. Their employees must have access to the necessary information and skills to identify integrity-related challenges. Regular training and awareness-raising activities play a key role in increasing awareness of and commitment to the integrity strategy (UNODC 2013). Training and awareness-raising sessions can be conducted in different formats, whether physical or virtual. Organizations also need to clearly communicate their integrity strategy to various internal and external stakeholders using communication channels such as newsletters, integrity officers or induction courses for new staff.

SUB-WORKING GROUP 4 “INTEGRITY AND ANTI-CORRUPTION STANDARDS” IDENTIFIED THE FOLLOWING RELEVANT BEST PRACTICES TO BETTER ILLUSTRATE THE PRACTICAL BENEFITS OF TRAINING AND AWARENESS-RAISING ACTIVITIES:

4.7.1. Classroom training courses

4. 28. Transparency International Austria’s youth initiatives

Through the development and implementation of youth initiatives in various fields, TI-Austria aims to raise awareness of the problem of corruption among students and young professionals and contribute to a change in values in the long term. The joint project with the Austrian Federal Bureau of Anti-Corruption (BAK) focuses on students. The think tank “Youth against corruption” offers a discussion platform for young professionals and the course “White-Collar Crime, Compliance & Investigations” is to provide university students with new perspectives in the field of anticorruption.

I. COOPERATION BETWEEN BAK AND TI

TI-Austria participated in anti-corruption workshops organized by the Federal Bureau of Anti-Corruption (BAK) and held in various schools in Vienna. At so-called “stations”, students learn about different ways to prevent corruption and promote integrity. TI has developed a so-called “corruption theatre” in which the students act in different roles in a fictitious job interview under the guidance of the TI team. This helps them understand where the aspect of corruption might play a role in their future lives. The initiative is a best practice example of cooperation between NGOs and public authorities.

II. THINK TANK

This discussion forum focuses on the experiences and opinions of young professionals and university students on the issue of corruption around the world and ways to tackle this problem. It also presents an opportunity to get to know TI-Austria better, exchange ideas and network with other students and young professionals. During the first meeting, one of South America’s biggest corruption scandals, the so-called “Odebrecht” case, was explored in depth by a former Brazilian lawyer who provided insights into Brazil’s justice system. In the second session, the history and importance of lobbying in Europe was critically analysed.

III. UNIVERSITY

One of TI-Austria’s main goals is to raise young people’s sense and awareness of anti-corruption in the context of their training and to enable them to recognise problems of white-collar crime. By implementing anti-corruption in the training of young people who will soon assume leadership or expert functions, TI-Austria contributes to a sustainable change in values in the long term. “White- Collar Crime, Compliance & Investigations” is the title of the course

offered by TI at the University of Vienna. The course, which is creditable (in ECTS points), was organized and conducted by members of TI. Its aim is to give a practical insight into selected areas of white-collar crime and anti-corruption criminal law. By combining theory and practice, the participants are to be enabled to develop their own compliance tools to deal with problems of this kind. Under the guidance of experts from the Federal Ministry of Justice, the Central Public Prosecutor’s Office for Combating Economic Crime and Corruption (WKStA), the Regional Court for Criminal Matters Vienna, the BAK, the Austrian National Bank, the Chamber of Commerce and the University of Vienna, fundamental problems were discussed, and practical solutions were developed by the students.

Institution: Transparency International Austria

Keywords and references:

Youth.
<https://www.ti-austria.at/was-wir-tun/antikorruptions-projekte/projekt-jugend-und-schulen/>

4. 29. “How to say ‘NO’?” training and other experience-based integrity trainings in Hungary

Integrity trainings first appeared in the Hungarian public sector in 2011. By adapting the Dutch example, the State Audit Office initiated an integrity approach to the fight against corruption. As part of this, it held 2.5-day integrity trainings for leaders of budgetary authorities. A central goal of these courses was to raise awareness of integrity. Subsequently, the University of Public Service further developed the training. A one-day training was developed for subordinates and a 2.5-day course for managers. Nearly 15,000 civil servants attended these training courses. Based on the results of this training, many government agencies have developed their own internal integrity training. In this context, the internal training of the National Tax and Customs Administration and the Police should be highlighted. By order of the National Chief of Police, all police officers serving at the state border must attend such training.

National Protective Service staff have held integrity training courses for a number of government agencies. It should be emphasized that all employees of the Public Procurement Authority participated in the integrity training of the National Protective Service.

A common feature of all Hungarian integrity trainings is that they place great emphasis on valuebased tools of corruption prevention that shape organizational culture, on individual consideration, decision and responsibility, and on collective action in the fight against corruption.

One course is standing out among the Hungarian integrity trainings. Its title is “How to say no?”. This course is provided by the National Protective Service as part of the training of prospective police officers. It has the same basis as other integrity trainings, but has an additional function: relying on the psychological theory of assertive communication, it provides practical guidance to prospective police officers on how to behave if somebody wants to corrupt them. In this course, police trainees will practice assertive communication techniques in pairs. One of them plays the role of a briber, and the other has to protect his or her integrity. The baseline situations in which they have to play their roles are based on real cases and are usually quite complex and challenging. Situations include group pressures, hierarchical pressures, family relationships, financial and career vulnerabilities, physical threats, and effects of cultural embeddedness making it difficult to reject an offer.

Institution: National Protective Service, Hungary

Keywords and references:

Integrity training, experience-based training, assertive communication, “How to say ,NO’?”

4. 30. Training programme for acquiring key skills to perform the duties of an integrity manager

The training programme for acquiring key skills to perform the duties of an integrity manager has been implemented in Montenegro since 2020 by the Human Resources Management Authority in cooperation with the Agency for Prevention of Corruption.

This programme is intended for integrity managers, who are responsible for developing and implementing the integrity plan of their state authority in line with the Act on the Prevention of Corruption. Integrity managers are in charge of the continuous identification, assessment and monitoring of corruption risks, as well as periodic control of the implementation, effectiveness and efficiency of measures for strengthening integrity and preventing corruption or other unethical and unprofessional behaviour.

The programme consists of 3 modules or learning units and 11 topics. The training seminars are given by 12 lecturers who must have the necessary expertise in the areas they cover. The team of lecturers is composed of the representatives of public authorities, NGOs and the private sector. Among the lecturers are five employees of the Agency for Prevention of Corruption. 35 integrity managers from Montenegrin authorities attended the programme's first two cycles. The programme was designed as a series of classroom training courses, but due to the COVID-19 pandemic, some of the later lectures of the first cycle were held online. The second cycle was in its entirety implemented in the form of online training courses. For each cycle, the invitation of participants is published several months prior to the start of the lectures.

The programme is accredited by the National Council for Education of Montenegro. Its duration is 132 hours and it is equivalent to 6 ECTS credits. Lecturers and mentors should have andragogic, didactic and methodical knowledge to work with adults. Prior to the first cycle, all lecturers had taken part in special training sessions, with a view to improving their knowledge, techniques and skills in organizing informative, engaging and interactive lectures.

Integrity managers attending the programme have the opportunity to improve their knowledge in the field of integrity, to learn how to resolve ethical dilemmas in performing their tasks, and to recognize illegal, unethical and unprofessional behaviour. The programme also helps integrity managers to expand their knowledge in the areas of lobbying, analysis of regulations for corruption risks (corruption proofing of legislation), implementation of anti-corruption laws, prevention of conflicts of interest, risk management, protection of whistle-blowers and other areas important for preventing corruption. Two topics are dedicated to the role of integrity managers and the skills needed to perform their duties in an appropriate and effective manner. The final three-day session focuses on carrying out corruption risk assessments and developing the integrity plan of a state authority.

The teaching content is continuously revised according to the needs and interests of integrity managers. Several new areas, topics and subtopics were added for the second cycle of the programme, such as identifying key risks in public procurement procedures and human resource management.

Participating integrity managers are obliged to attend 80% of the training programme and to actively engage in work assignments based on the content of each thematic area. At the end of the programme, there is a final examination on all courses. Upon passing the exam, participants receive a certificate proving that they have acquired key skills for performing the duties of an integrity manager.

The general goal of the programme is to improve the work of state authorities by training integrity managers in all matters related to prevention of corruption, especially in developing and implementing integrity plans.

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The first two cycles of the programme already resulted in the increased capacity of integrity managers to identify corruption risks in their authorities, suggest suitable measures for managing those risks, and coordinate the implementation of planned activities in a more efficient way. The quality of integrity plans revised by integrity managers having attended the programme has significantly increased. This indicates that a multidisciplinary approach for training integrity managers can have long-lasting effects and that this type of training programme should be continuously developed and implemented.

Institution: Agency for Prevention of Corruption of Montenegro

Keywords and references:

Integrity, integrity manager, integrity officer, integrity plan, training, classroom, online training.

4.7.2. Online training courses

4. 31. Anti-corruption e-learning programme

The anti-corruption e-learning programme "Integrity against Corruption" was created by the Slovak National Crime Agency of the Police Force Presidium with a contribution on integrity in the public service prepared by the Organization for Economic Co-operation and Development (OECD). The content of the programme is based on national and departmental anti-corruption documents, international anti-corruption initiatives, in particular the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions and the OECD Recommendation on Public Integrity, as well as other legal instruments, manuals and recommendations formulated under OECD conditions.

The aim of the programme is, through e-learning and in conjunction with the international legal framework, to strengthen the culture of integrity, eliminate potential for corruption in national circumstances and in the international environment, and raise the moral imperative within society as a whole.

The anti-corruption e-learning programme consists of three educational modules:

- Integrity in the public service;
- Eliminating the potential for corruption;
- Raising awareness of corruption in the international business environment.

The content focus of the educational modules is structured into thematic areas, in the form of textual information, legal instruments, internal regulations, corruption prevention programmes as well as international standards and recommendations, developed under the technical responsibility of the OECD. The educational modules also include an interactive part consisting of a test to assess the understanding of individual thematic areas with alternative questions and to evaluate the relevance of the answers given.

The anti-corruption e-learning programme is designed to improve the professional potential and raise the awareness and educational level of employees in the field of public administration, the business sector, civil society and the general public.

The educational modules of the anti-corruption e-learning programme have been developed with a focus on increasing expertise and promoting awareness of the challenges of integrity, prevention of and fight against corruption in an approachable and visually appealing manner 24/7.

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Institution: National Crime Agency of the Police Force Presidium, Ministry of the Interior of the Slovak Republic

Keywords and references:

The anti-corruption e-learning programme “Integrity against Corruption” is displayed on the website of the Ministry of the Interior of the Slovak Republic: in the Slovak language version <http://www.minv.sk/?dotaznik>, also in the English language version <http://www.minv.sk/?survey>.

The anti-corruption e-learning programme is also available on the OECD web portal: <http://www.oecd.org/gov/ethics/integrity-slovak-republic.htm>.

4. 32. E-learning tool to enhance anti-corruption training: the case of the AFA/CNFPT’s MOOC

In France, nearly 50,000 local government entities employing around 1.8 million people must implement anti-corruption or compliance programmes. To meet the challenge of disseminating integrity standards to such a large number of elected officials and public employees scattered throughout the national territory, the French Anti-Corruption Agency (AFA) signed a cooperation agreement with the National Center for Local Civil Service (CNFPT), a specialized body in charge of training local civil servants.

In line with this agreement, AFA and CNFPT have pooled their resources, experience and expertise to develop training and capacity-building solutions tailored to the specificities of local authorities. Indeed, the AFA/CNFPT’s Massive Open Online Course (MOOC) on corruption prevention in the local public sector is a product of this fruitful partnership.

Hosted by the platform “France Université Numérique”, the MOOC is free and accessible to everyone. The online course consists of 58 modules structured around 4 sessions and offers a variety of resources including videos, interviews with prominent anti-corruption leaders, testimonies of local civil servants, animated clips, case studies, quizzes and bibliographies that are regularly updated. The different sessions cover:

- The fight against corruption from historical, sociological and economic perspectives;
- Risks of corruption and other breaches of probity in local public administration;
- Collective mechanisms to prevent corruption;
- Individual good practices to maintain integrity.

In addition, participants can ask questions to AFA and CNFPT experts throughout the course via a dedicated forum. After completing the MOOC, participants retain free access to all learning materials, which they can download and reuse for awareness-raising and delivery of online or classroom training in their own organizations.

Since September 2018, nine sessions of the MOOC have been held, bringing together more than 25,000 participants in France and abroad. This e-learning tool enabled AFA and CNFPT to promote anti-corruption standards in an attractive and inclusive format.

Furthermore, positive spillover effects were observed: the online course reached various target groups beyond the local public sector, such as central government employees, university students and foreign officials. In fact, the MOOC served as a platform for sharing good practices on corruption prevention with representatives from Côte d’Ivoire, Cameroon, Morocco, Haiti, Senegal and the Democratic Republic of Congo, among others.

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In addition, national government schools and AFA have used the MOOC learning materials to support classroom training, in-person capacity-building seminars and awareness-raising activities on integrity and anti-corruption.

Finally, in the context of the COVID-19 pandemic, the MOOC contributed to remotely promoting a culture of integrity, in line with social distancing measures.

Institution: French Anti-Corruption Agency (AFA)

Keywords and references:

The AFA/CNFPT’s MOOC is available in French at the following link: <https://www.funmooc.fr/fr/cours/corruption-favoritisme-detournement-comment-les-prevenir-dans-la-gestionlocale/>

4. 33. E-learning module “Code of Conduct of the Federal Ministry of the Interior: Our values. Our approach.”

The Code of Conduct (CoC) is the main behavioural guideline for the staff of the Federal Ministry of the Interior. It includes, among other things, the three core values guiding our actions: rule of law, loyalty and quality. The CoC deals with general obligations of conduct, lawful performance of duties, official secrecy, partiality, acceptance of gifts and other benefits, secondary employment, and correct action in case of misconduct.

The e-learning module “Code of Conduct of the Austrian Federal Ministry of the Interior: ‘OUR VALUES. OUR APPROACH.’” was launched in July 2018. In addition to the already existing written learning material “Code of Conduct of the Austrian Federal Ministry of the Interior” and the more compact version, the “Code of Conduct to go”, this module completes the ministry’s task of raising awareness among its staff. This electronic learning programme deals with the themes of the CoC in more detail. A targeted combination of theoretical content and abstract case examples enables users to quickly grasp or refresh the CoC teaching content.

This e-learning module is a fixed part of the course elements the BAK (Federal Bureau of Anti-Corruption) provides for basic and advanced training courses for all staff grades.

Institution: Federal Bureau of Anti-Corruption, Austria

Keywords and references:

Online training, code of conduct, public administration.

B_o

4. 34. E-learning module “Code of Conduct of the Civil Service: The RESPONSibility rests with me – a question of ethics”

In 2020, the new “Code of Conduct to Prevent Corruption in the Civil Service” was adopted. This code supports civil service employees and senior officials in preventing corruption. It explains regulations of both penal law and civil service law that apply across departments and regional public entities, but does not itself create new standards. In particular, it provides members of the civil service with instructions, illustrative examples and checklists on how to deal with bribery attempts, gifts and invitations. In addition, the code gives practical information on, among other things, the cases in which secondary employment and work for associations must be reported and describes data protection and confidentiality obligations. In this way, all employees and senior officials will contribute to a corruption-free, well-functioning civil service in Austria.

This code of conduct helps members of the civil service to align their personal ethical principles with those of corruption prevention.

To complement the Code of Conduct to Prevent Corruption in the Civil Service, an e-learning tool was developed. This online training was created with the participation of the BAK in the context of the preparation of the new code of conduct for the civil service. The aim of this training is to enable members of the civil service to engage in an interactive and flexible approach to corruption prevention, compliance and integrity. The Federal Academy of Public Administration makes elearning tools available across departments and regional public entities. In addition, there is the possibility to take a knowledge quiz and thus check one's own knowledge.

At the end of December 2020, the new e-learning module on the "Code of Conduct to Prevent Corruption in the Civil Service" was added to the e-campus of the Federal Ministry of the Interior and thus made available to the ministry's staff. This module familiarizes employees with the importance of a code of conduct for their work in the civil service. Together with the code of conduct specially adapted to the Ministry of the Interior, the e-learning module forms the cornerstone of the BAK's awareness-raising efforts in the area of corruption prevention. E-learning modules have been designed for two reasons: they act as a sound basis for the BAK's and the ministry's training measures in the area of corruption prevention and as a reference tool for everyday official use. In the first quarter of 2021, the use of the e-learning modules resulted in the following figures:

	Code of Conduct of the Federal Ministry of the Interior	Code of Conduct of the Civil Service
Users, 1 st quarter of 2021	1072	1235
Modules completed, 1 st quarter of 2021	1263	1066

Institution: Federal Bureau of Anti-Corruption, Austria

Keywords and references:

Online training, ethical principles, integrity, public administration, corruption prevention, training and information events.
https://cdn.bitmedia.at/elearning/bmkoes/bmkoes_fde/

4. 35. Gamified online training for police integrity in Hungary

In Hungary, all law enforcement officers are required to attend at least one anti-corruption training every four years. In 2016, by order of the Minister of the Interior, the entire staff of law enforcement agencies participated in an online course focusing on the theoretical basics of the integrity-based approach to preventing corruption. In 2021, the entire staff will be obliged to complete another anti-corruption online course.

The development of the course is under the overall responsibility of the Ministry of the Interior; however, the Ministry has asked the National Protective Service to prepare the training content and provide advice on its implementation. The Ministry of the Interior titled the training "Corruption prevention – sensitization". Initially, experts from the National Protective Service did not consider online courses appropriate for raising awareness of organizational culture. They took the view that only experiential training was suitable for this purpose.

Participants in the development of the training eventually concluded that the gamification of the course could provide an opportunity for emotionally involving participants and thus pave the way for sensitizing and awareness-raising effects. Another task to be solved for this training was how to present real problems in such a way that some law enforcement agencies would consider them a deterioration of reputation. In order to do so, the framework story of the training had to be placed as far away as possible from today's Hungary and its law enforcement agencies.

The framework for this training is a board game called "Polypolisz", which was distantly inspired by the classic board game "Monopoly". In this simulated board game, the players are members of the Coast Guard, the only law enforcement agency in an imaginary, multi-island city-state. (Hungary is a landlocked country and, of course, has no coast guard.) Apart from the student's player, players are controlled by the computer.

On each square of the game board, the player is given a situation that, although adapted to the world of the game, is based on real-life situations. In each case, players must choose between two detailed behavioural options. They receive points, depending on their response. Two-thirds of the points only depend on the decision of the player (the learner), but a portion of the points, symbolizing the social esteem of the organization, is influenced by the decisions of all players.

The situations gradually move forward from a situation of easygoingness to a serious attempt at bribery.

Numerous positive feedbacks show us that this training has definitely been able to steer participants' attitudes in a positive direction.

Institution: National Protective Service, Hungary

Keywords and references:

Sensitization to corruption, awareness-raising, gamification, police integrity, online integrity training.

4.7.3. Consultations offered by integrity officers

4. 36. Training of integrity contact persons

Each organization of the Government of Flanders has one or more appointed integrity contact persons. Today there are 72 integrity contact persons for 60 organizations. They have a dual task: to implement the overall integrity policy of the Government of Flanders, made-to-measure for their own organization, and to act as contact persons for their colleagues who would like to ask questions or raise concerns regarding integrity.

The integrity contact persons combine this challenging task with their regular jobs. In order to provide them with solid education, we have a wide range of training opportunities:

- One-day basic training for new integrity contact persons;
- Masterclasses on specific integrity topics: experts give in-depth training in e.g. integrity crisis communication, integrity and internal coaching, how to set up an encompassing integrity programme, or integrity risk analysis;
- Supervision and intervision;
- E-coaching.

Institution: Agentschap Overheidspersoneel

4. 37. Confidential integrity adviser

By appointing a confidential integrity adviser (CIA), organizations reinforce their integrity, both preventive and corrective, and make their internal reporting process safer, easier and more effective. Ultimately, the entire organization benefits. There are various types of confidential advisers. Employees can turn to the “confidential harassment adviser” for issues such as bullying, intimidation and discrimination. The “confidential integrity adviser”, on the other hand, can play a role in dealing with and preventing suspected integrity violations or wrongdoing. As these two roles are usually merged into one, a brochure elaborating on the subject in detail refers to them both as “confidential integrity adviser (CIA)”.

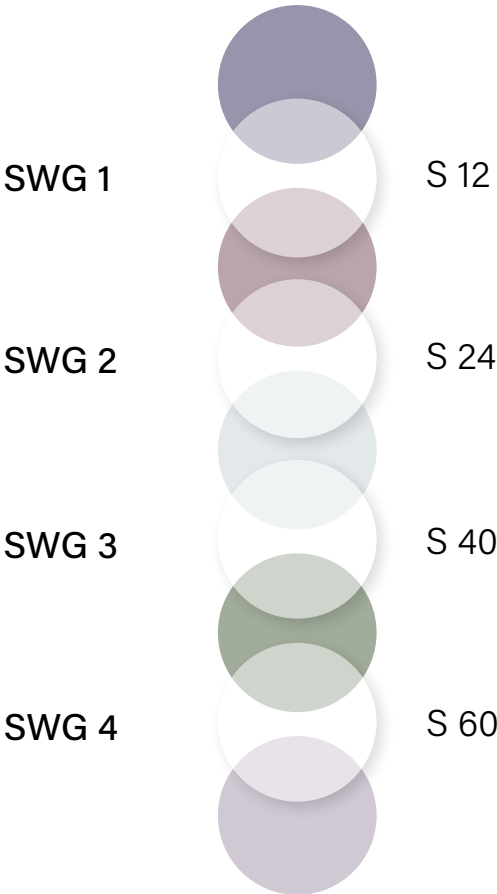
This brochure serves as a practical guide to establishing a sound personal integrity position and addresses all relevant aspects of this position, including organizational aspects such as selection and recruitment, appointments and workplace, as well as elements such as profile, tasks and responsibilities. Attention to all these aspects will make it easier for CIAs to do their job. The brochure contains the most up-to-date findings based on research, expert interviews and surveys conducted by the Dutch Whistleblowers Authority (DWA) in the public and private sectors, as well as scientific literature and expert knowledge.

The brochure is intended for anyone who deals with confidentiality in their organization. If you are an integrity professional, a compliance officer, a manager, a human resources manager or (future) CIA, this brochure will be useful to you. The details of your role in the organization will always differ from one case to another: a one-size-fits-all approach is simply not possible. The brochure aims to inspire both management and CIAs, and serves as a practical guide to the different options with regard to the selection process, the definition of a CIA's tasks and the positioning of the CIA within an organization.

Institution: Dutch Whistleblowers Authority

Keywords and references:

<https://www.huisvoorklokkenuiders.nl/Publicaties/publicaties/2019/03/08/integrity-in-practice---the-confidential-integrity-adviser>



5. Glossary of technical terms

The need for communication requires a common lexicon. Technical language specific to the field of knowledge in question is used to identify and assess risks. Therefore, the communication of risks certainly requires such a glossary. The correct use of terms in the context of public integrity and risk management depends on a wide range of field-specific details. A collection of relevant terms and definitions is therefore useful, even imperative, to enable seamless, unambiguous communication between those involved in the chain of responsibilities and in reports and communication, and to facilitate the rapid adoption of necessary or appropriate measures.

Glossaries must have a scope including technical terms and meanings that are already used or should be used in relevant documents (internal rules and procedures, related documents, reports, etc.). Relevant terms should be collated from prescribed sources (norms and regulations, adopted standards, guidelines, etc.) as soon as they are deemed applicable to the organization. For a start, relevant terms may be compiled from sound third-party sources incorporating terminology developed by entities dedicated to the study of integrity, corruption phenomena and related risks or instruments.

Glossaries may contain one or more definitions for each relevant term and an indication of the source of the definition. They may also include examples of good or bad use of the term and other additional references considered useful for clear communication (e.g. a translation of the term into other languages used by the organization). Glossaries need to be reviewed and updated regularly.

To provide an example of the usefulness of such a tool, this glossary of integrity and related topics — transparency, governance, compliance, risk management — was created by linking freely available sources. The glossary was developed by the **Inspectorate General of Home Affairs** of Portugal and the **Agency for the Prevention and Fight against Fraud and Corruption in the Valencian Region** of Spain.

The institutions produced two files, both with the same reference date (19 February 2020): a detailed description of the creation of the glossary (file 1) and the glossary itself, a so-called “Unified Glossary” (file 2). This glossary is a thorough, systematic compilation of 500 terms and associated definitions drawn from publicly available sources, all published online (see references below). The full description (file 1) and the “Unified Glossary” (file 2) can be found in the appendix.

The sources are the property of:

- Transparency International: The Anti-Corruption Plain Language Guide (2009) (TIACPL) and Anti-Corruption Glossary (TIACG);
- Transparency International United Kingdom: Global Anti-Bribery Guidance (TIUK);
- U4, at Chr. Michelsen Institute: Anti-Corruption Resource Center (U4);
- GAN Integrity Inc.: Business Anti-Corruption Portal (GAN);
- Ethics & Compliance Initiative: main glossary (ECI) and definitions of values (ECIVL);
- Scott L. Mitchell: Corporate Governance, Risk Management and Compliance (GRC).

This collection of definitions and notes from these eight sources serves only to illustrate how broad or deep these types of tools can be. Given the variety of terms and definitions for the same concept, organizations have to make choices.

In addition to creating a reliable communication tool, organizations also define their own benchmark and prevent the dispersion of meanings.

[DISCLAIMER: Even though all the sources mentioned are in the public domain, attention must be paid to the fact that different copyright rules apply to them and that in most cases the source itself does not indicate a licence (this applies to TIACPL, TIACG, GAN, ECI and ECIVL), so that a case-by-case assessment is required. For the collection of definitions and notes from these sources, none of the owners were contacted to obtain a licence or any kind of consent for the use of this material.

Therefore, this “Unified Glossary” cannot be distributed until the appropriate licences or permissions have been obtained and effectively documented.]

Considering their all-encompassing dimension, glossaries are relevant to various organizational aspects or levels such as culture, standards and regulations, communication and training. However, their structural relevance at the “standards and regulations” level is considered the most important.

References (glossary):

TIACPL: www.transparency.org/whatwedo/publication/the-anti-corruption-plain-language-guide

TIACG: www.transparency.org/glossary

TIUK: www.antibriberyguidance.org/glossary

U4: www.u4.no/terms

GAN: www.ganintegrity.com/portal/corruption-dictionary

ECI: www.ethics.org/resources/free-toolkit/toolkit-glossary

ECIVL: www.ethics.org/resources/free-toolkit/definition-values

GRC: www.grcglossary.org

6. Conclusions and recommendations

Integrity and anti-corruption standards are essential for effective integrity management initiatives in anti-corruption authorities and police oversight bodies. In order to provide a systematic and structured approach, the “EU Integrity Sub-Working Group 4: Integrity and Anti-Corruption Standards” developed an Integrity Framework and best practices that relate to the different elements of the Framework. The Framework and its practical application, explained through best practices, are the main output of the sub-working group. The objectives of the Integrity Framework are to provide the key components of an integrity infrastructure, to create an analytical approach to integrity, to provide an analysis framework for integrity self-assessments and to establish a basis for building an integrity infrastructure.

To assist institutions in implementing the Integrity Framework into policy, the sub-working group developed best practices relating to various elements of the framework. The identified best practices provide guidance on how to apply the different elements in practice. The best practices are of great relevance to the validity of the Manual on Preventing Corruption and Promoting Integrity and clearly illustrate the different elements of the Integrity Framework. The best practices follow a systematic and standardised approach and are intended to reflect the institutional expertise of the sub-working group members. The Framework was designed to be applicable to all sectors – public, private and non-profit. To ensure a common understanding of key terminology, the sub-working group developed a glossary of terms related to the content of the working group “EU Integrity”.

7. References

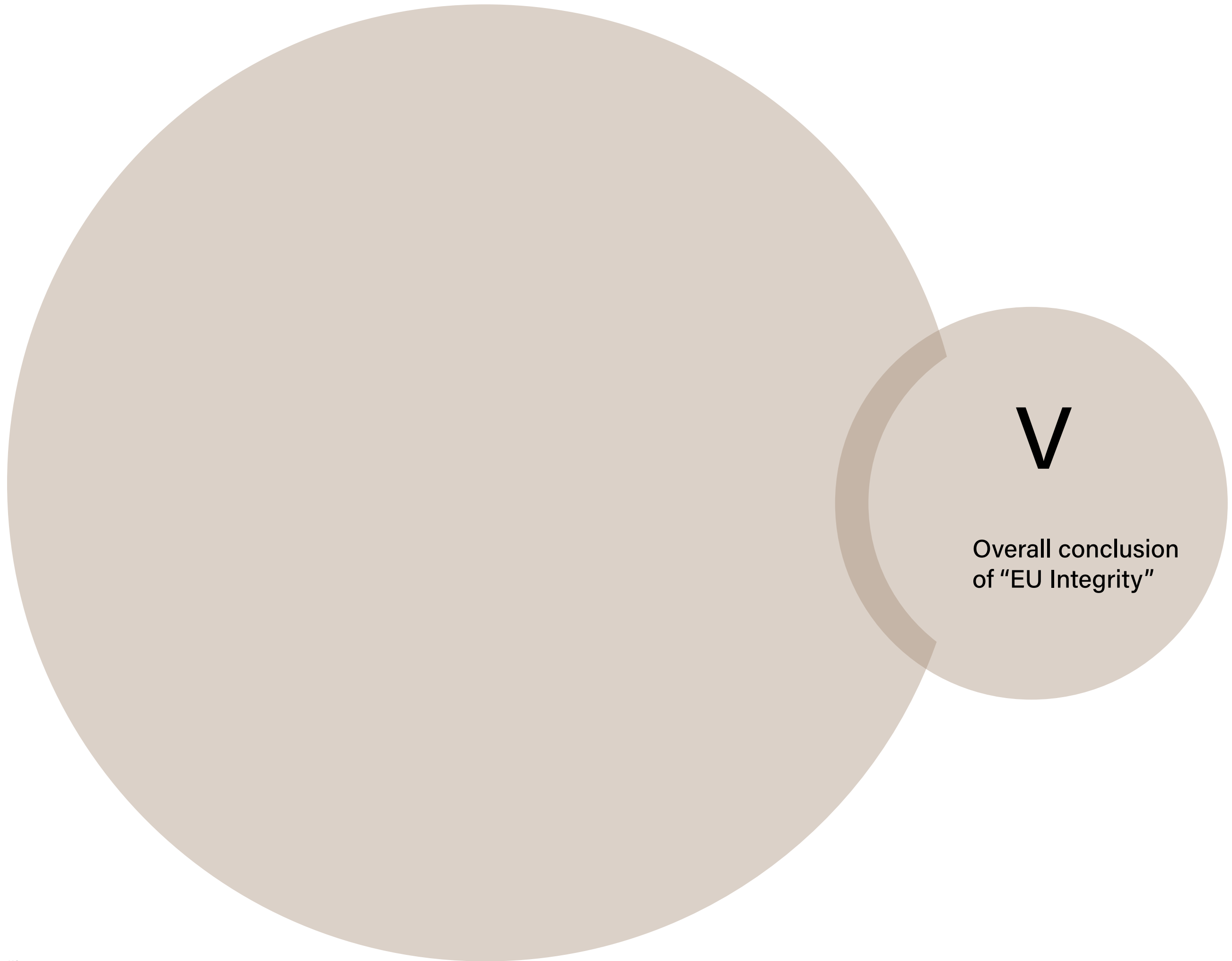
DCAF. Training Manual on Police Integrity. Geneva: Geneva Centre for Security Sector Governance, 2019.

Der Rechnungshof. Leitfaden für die Prüfung von Korruptionspräventionssystemen. Wien: Der Rechnungshof, 2016.

ISO. Compliance management systems — Requirements with guidance for use, ISO/DIS 37301. Geneva: ISO, 2020.

OECD. OECD Public Integrity Handbook. Paris: OECD Publishing, 2020.

UNODC. An Anti-Corruption Ethics and Compliance Programme for Business: A Practical Guide. New York: UNITED NATIONS, 2013.



By promoting integrity, anti-corruption authorities and police oversight bodies can proactively tackle corruption and gain much-needed confidence in the way they operate. To ensure the success of integrity management initiatives and provide technical advice, the EPAC/EACN working group (WG) “EU Integrity” focused on four important aspects in the field of integrity. Its sub-working groups (SWGs) dealt with each of the identified priorities in more detail in order to achieve the overall objective of creating a manual on preventing corruption and promoting integrity. The manual provides guidance on how to strengthen cooperation, mutual understanding and the capacity for self-assessment. Throughout the duration of the “EU Integrity” WG, the specialized sub-working groups followed an interactive approach and came up with several key deliverables.



SWG 1

coordinated by the State Criminal Investigation Office of North Rhine-Westphalia (LKA NRW) described relevant aspects of the implementation of the EU Whistleblower Directive. The Directive is considered as an important step towards a higher standardization of whistleblower protection in the EU. According to the SWG, uniform regulations are essential within the EU to ensure the same level of whistleblower protection in every country and to address corruption challenges internationally. Therefore, the Directive has to be fully transposed into national law to ease the complicated legal situation for whistleblowers. The participants of SWG 1 further identified relevant factors for the support and protection of whistleblowers such as financial aspects, the media, boundaries of whistleblower protection, practical aspects of reporting and public relations.



SWG 2

identified key aspects of interagency cooperation at the international level and illustrated the needs and challenges agencies are facing in this area by using best practices. Based on a questionnaire, SWG 2 generated a clear set of recommendations intending to provide guidance to agencies on how to improve practical cooperation in the field of anti-corruption: building trust, maintaining regular contacts, ensuring frequent exchange, sharing information and knowledge or setting precise deadlines for responding to requests are just a few of them. All these recommendations can be followed in whole or in part, depending on the priorities, strategies and resources of the agency concerned.



SWG 3

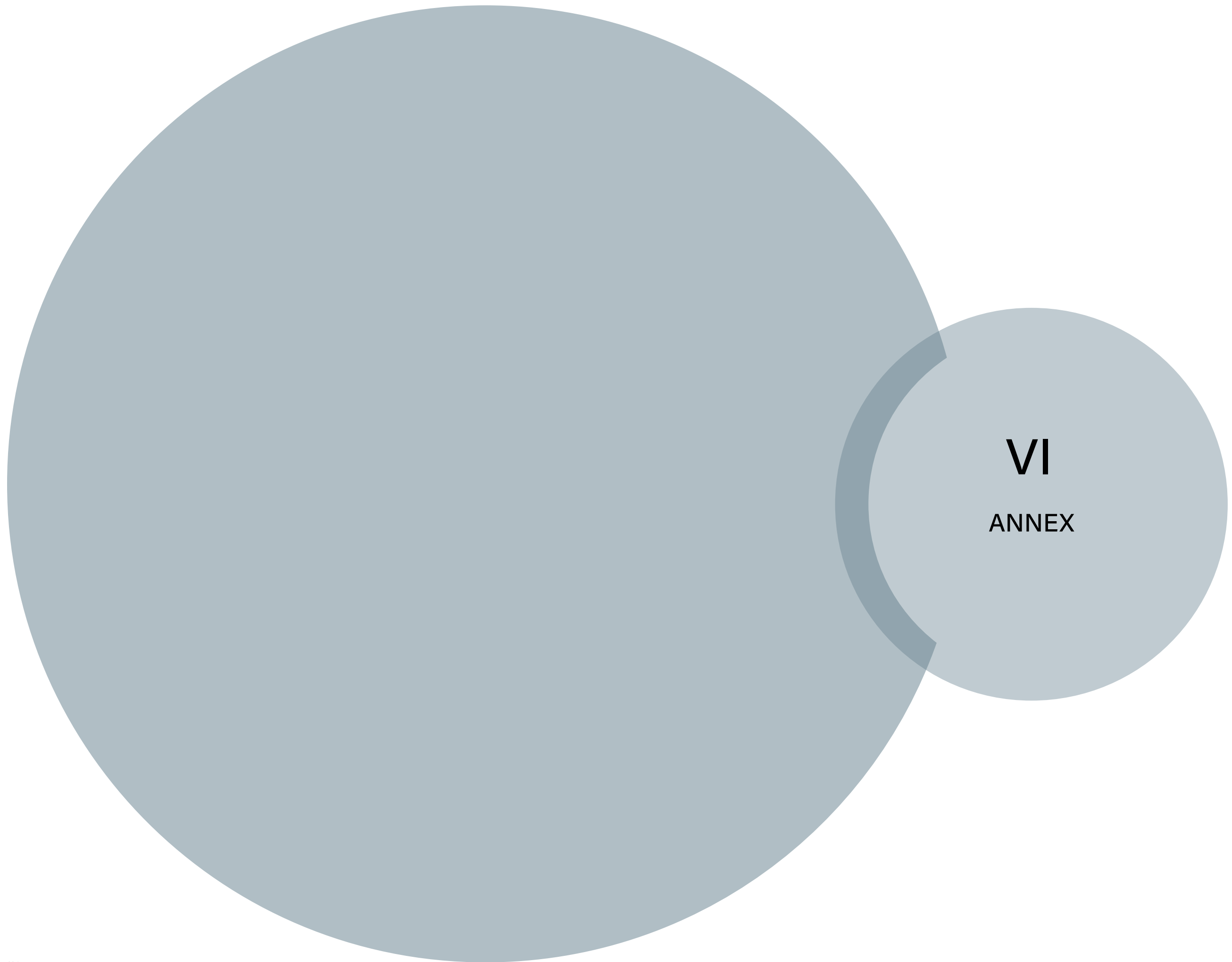
worked on educational and value management measures and concluded that there is a strong need to increase integrity. According to this working group, especially in times of crisis, integrity allows for responses that are more effective and helps to restore trust in national governments. Collective action is a suitable solution to build trust and fight against corruption. Using the example of police service, SWG 3 recommends to maintain the highest level of professionalism and uphold high ethical standards. A modern and effective police service must retain and strengthen the trust of the public and partner institutions by being a role model. SWG 3 highlights several factors relevant for ethical behaviour, such as acting in accordance with the values of the police service and its code of ethics, or leading by example even in challenging situations.



SWG 4

dealt with integrity and anti-corruption standards, which are essential elements for effective integrity management in anti-corruption authorities and police oversight bodies. The participants of SWG 4 developed an “Integrity Framework” aiming to provide the key components of an integrity infrastructure, create an analytical approach to integrity, provide an analysis framework for integrity self-assessments, and establish a basis for building an integrity infrastructure. The Framework and its practical application is illustrated through best practices based on the professional experience of SWG 4 participants and their institutions. It is designed for use by anti-corruption authorities and police oversight bodies but is applicable to all sectors – public, private and non-profit. To ensure a common understanding of key terminology, SWG 4 compiled a glossary of technical terms related to the content of the working group “EU Integrity”.

The Manual on Preventing Corruption and Promoting Integrity captures all the essential aspects of integrity management in anti-corruption authorities and police oversight bodies and makes them accessible to a wider public in the field of anti-corruption. In addition to the theoretical insights provided specifically for this publication, the Manual stands out above all for its best practices. The latter are based on the rich experience of all participants in the “EU Integrity” WG and delivers significant added value for the entire anti-corruption community. The proposals, methods and examples developed in the various SWGs on how integrity is actually applied in practice make this publication an extremely important contribution to the fight against corruption.



VI
ANNEX

'EU INTEGRITY' PROJECT: GLOSSARY (SWG 4)

2.6. — File 1: PRESENTATION, SOURCES AND PRELIMINARY NOTES —

1. The Glossary comprises entries (terms and expressions) somehow connected with the areas of Integrity, Transparency, Governance, Compliance, and Risk Management, and systematically picked from 8 free-access online sources (listed below, under **A**), as well as the corresponding definitions and aggregated notes and/or examples.

All information contained in the Glossary (File 2) originates from those sources without relevant modification.

The definitions themselves may have been modified in order to send secondary elements or any examples given by the sources to the 'Notes' column. Lots of definitions were compacted this way.

Entries with more than one definition are highlighted and their definitions are ordinated by letters (A, B, C...). One single source may provide several definitions (for instance, see *Ethics* under ECI or *Leniency* under GAN).

2. Not all entries of the sources were used —see list below, under **B**.

Further preliminary notes to the Glossary are specified below, under **C**.

A list of so-called remote sources is found under **D**.

Finally, it is important to keep track of other sources suitable for aggregation or for future reference. Those are to be maintained under **E**.

3. Lots of definitions directly apply to corporations, companies and enterprises, but in fact most of them are applicable to any kind of organization, including those pertaining to the public sector. No changes were made to the definitions to accommodate any kind of adaptation.

Caution must be taken when convening some expressions that may correspond to specific programs, models or techniques closely related to the entity itself that offers the definition. That's the case with *Business Principles for Countering Bribery* (TIUK), *Effective (or Well-implemented) Ethics and Compliance Program* (ECI), *Integrity pact* (TIUK), *National Integrity Systems* (TIACPL & TIACG) or *Principled Performance* (GRC).

4. Lots of other entries may be selected on further developments of the Glossary. The gathering of legal sources and of near areas of knowledge and regulation ²¹ should greatly increase the dimension and coverage of the Glossary, as well the interconnections between the entries themselves and those areas.

In any case, the aggregation of entries, sources, definitions and notes or examples should abide by stable rules. For such a purpose, the material to be added must be aggregated to File 2 accordingly with those rules (which may always be revised), and the corresponding source shall be specified in File 1 (under A).

²¹ Such as labor-connected issues ('Equal opportunities', 'Recruitment', 'Flexible working', 'Health and Safety', 'Safeguarding', 'Redundancy'), technological issues ('Artificial Intelligence', 'Data protection', 'Big data', 'Cybersecurity', 'Social media') or others ('Environment', 'Grievance procedures', etc.). Meanwhile a practical and thorough example of an organizational alignment of related policies may be found at <https://integrityaction.org/about/governance> (verified on February 17, 2020).

[A] USED SOURCES (all free, public access):

Designation	Abbr.	Reference	Obs.
[1] Transparency International:			
TI : The Anti-Corruption Plain Language Guide (2009) — see note ²²	TIACPL	www.transparency.org/whatwedo/publication/the_anti_corruption_plain_language_guide : 45 terms	@ Transparency International [License: without specification; as such, general copyright rules are applicable]
TI : Anti-Corruption Glossary — see note ²³	TIACG	www.transparency.org/glossary : 60 terms	@ Transparency International [License: without specification; as such, general copyright rules are applicable]
TI-UK : Global Anti-Bribery Guidance, Glossary — see note ²⁴	TIUK	www.antibriberyguidance.org/glossary : 110 terms	'Best practice for companies in the UK and overseas.' @ Transparency International UK [License: 'Reproduction in whole or in parts is permitted providing that full credit is given to Transparency International UK and that any such reproduction, in whole or in parts, is not sold or incorporated in works that are sold', as stated at www.antibriberyguidance.org/about-guide-0]
[2] U4 Anti-Corruption Resource Center	U4	www.u4.no/terms	'Sustainable and inclusive development starts where corruption ends.'

²² This downloadable Guide (PDF format, 60 pages, also available in French and Spanish) contains further material for each of the terms, like real examples in practice, relevant links for webpages, and endnotes. Except for references to remote sources of definitions, that material was not transferred to the unified Glossary.

²³ The terms are **categorized** under anti-corruption solutions (25 of the terms), forms of corruption (31), private sector (35) and public sector (29). All terms contain an explanation of their significance ('Why it matters') which was conveyed to the 'Notes and/or examples' column.

²⁴ A 'flagship guidance' that 'presents anti-bribery and corruption best practice for companies, drawing upon expertise from over 120 leading compliance and legal practitioners and Transparency International's extensive global experience. This free-to-use online portal expands and updates all of TI-UK's Business Integrity guidance over the last decade' (www.antibriberyguidance.org/about-guide-0, accessed on 29 July, 2019, and on 12 February, 2020).

			: 82 terms	© U4, an institutional partnership of bilateral international development agencies/ministries of foreign affairs (Denmark, Australia, Germany, Finland, Norway, Sweden, Switzerland and United Kingdom) headquartered in Bergen (Norway), at Chr. Michelsen Institute, an independent, non-profit, multi-disciplinary research institute specialized in development studies. [License: open source under CC BY-NC-ND 4.0 , as specified at www.u4.no/about-u4#open-access-policy]
[3]	GAN Business Anti-Corruption Portal	GAN	www.ganintegrity.com/portal/corruption-dictionary : 50 terms	© GAN Integrity Inc., a compliance management platform and software producer, and related services, resources provider based in Copenhagen (Denmark) and New York City (USA). [License: without specification at www.ganintegrity.com/portal/terms-of-use ; as such, general copyright rules are applicable]
[4]	ECI Ethics & Compliance Initiative			
	ECI Ethics & Compliance Initiative — Main glossary	ECI	www.ethics.org/resources/free-toolkit/toolkit-glossary : 46 terms	<i>'The leading provider of independent research about workplace integrity, ethical standards, and compliance processes and practices in public and private institutions.'</i> @ Ethics & Compliance Initiative (ethics.org), a best practice community of organizations which dates back to 1922. [License: without specification; as such, general copyright rules are applicable]
	ECI Ethics & Compliance Initiative — Definitions of values	ECIVL	https://www.ethics.org/resources/free-toolkit/definition-values : 141 terms	(same as above)

[5] GRC [Corporate Governance, Risk Management and Compliance] — see note ²⁵	GRC www.grcglossary.org : 97 terms	<i>'Open Source definitions for governance, assurance and management of performance, risk and compliance.'</i> © Scott L. Mitchell, founder of OCEG [Open Compliance and Ethics Group, 2002], a think tank focused on own tools (Principled Performance and GRC), resources and certifications. [License: open source under CC BY-SA 3.0 , as specified at the homepage]
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[B] ENTRIES PROVIDED BY THE SOURCES BUT NOT INCLUDED IN THE UNIFIED GLOSSARY

The following entries (reproduced for the sake of accuracy) were not included in the Glossary either because of their apparent uselessness to the purposes of 'EU Integrity' Project, or because they refer themselves to specific organisations or programmes or to specific national legal documents:

Term	Source(s)	Definition(s)	Notes (clarification, usage notes and/or examples)
Commitee of the Sponsoring Organizations of the Treadway Commission (COSO)	TIUK ---		COSO is a voluntary private sector organisation, established in the United States. COSO provides guidance to executive management and governance entities on critical aspects of organisational governance, business ethics, internal control, enterprise risk management, fraud, and financial reporting designed to improve organisational performance and governance and to reduce the extent of fraud in organisations. COSO's Integrated Framework for Internal Controls is widely used by companies and organisations to assess their control systems.
Crown Office and Procurator Fiscal Service	TIUK	The sole public prosecutor in Scotland — it considers all reports of alleged criminality in Scotland.	---
Department of Justice (DOJ)	TIUK	The central agency for enforcement of U.S. federal laws.	---

²⁵ The terms are distributed by at least one of the following 9 **categories**: Assurance-Related, Compliance-Related, Governance-Related, Management-Related, Measurement-Related, Performance-Related, Risk-Related, General or Uncategorized.

Dodd-Frank Wall Street Reform and Consumer Protection Act ('Dodd-Frank Act')	TIUK	A U.S. federal law enacted in July 2010 that regulates the financial industry by enforcing transparency and accountability and implementing rules for consumer protection.	It also includes whistleblowing provisions.
FCPA Resource Guide	TIUK	A guide to the U.S. Foreign Corrupt Practices Act (FCPA) published in 2012 by the Criminal Division of the U.S. Department of Justice and the Enforcement Division of the U.S. Securities and Exchange Commission.	A revision was issued in 2015 with changes to two sections: Accounting Provisions for Issuers, Subsidiaries, and Affiliates (p. 43) and Criminal Penalties for the anti-bribery provisions (p.68).
Foreign Corrupt Practices Act 1977 (FCPA)	TIUK	A United States federal law (15 U.S.C. §§ 78dd-1, et seq.) generally prohibiting U.S. companies and citizens and foreign companies listed on a U.S. stock exchange from bribing foreign public officials to obtain or retain business.	The FCPA also requires 'issuers' (any company including foreign companies) with securities traded on a U.S. exchange to file periodic reports with the Securities and Exchange Commission to keep books and records that accurately reflect business transactions and to maintain effective internal controls.
Foreign Public Official (FPO)	TIUK	An individual who holds a legislative, administrative or judicial position of any kind, exercises a public function for or on behalf of a country or territory outside the UK or for any public agency or public company of that country or territory, or is an official or agent of a public international organisation.	[Remote sources: UK Bribery Act] Unlike the FCPA, under the Bribery Act the term FPO does not include foreign political parties or candidates for foreign political office.
Full code test	TIUK	A Code for Crown Prosecutors in the UK to help determine whether to prosecute a case.	It has two stages: (i) the evidential stage; followed by (ii) the public interest stage.
International Integrated Reporting Council (IIRC)	TIUK	A global coalition of regulators, investors, companies, standard setters, the accounting profession and NGOs.	The coalition is promoting communication about value creation as the next step in the evolution of corporate reporting.
Purpose of the GRC Glossary	GRC	---	[Categories: General] The main aims of the OCEG GRC Glossary are to: [1] provide an open and interdisciplinary source of plain-language definitions related to principled performance and GRC which includes the governance, assurance and management of

				performance, risk and compliance;
				[2] increase clarity and communication between professionals that work in areas related to GRC activities;
				[3] use and promote existing authoritative definitions where possible, being careful to highlight or reconcile areas where inconsistencies between disciplines exist; and
				[4] be a catalyst for the ongoing and future development of more consistent and open source standards related to principled performance and GRC activities.
Reducing Emissions from Deforestation and Forest Degradation (REDD)	U4	The mechanisms or schemes negotiated under the UN Framework Convention on Climate Change that aim to reduce carbon emissions from deforestation and forest degradation in developing countries.		1. The schemes commonly involve public aid financing. 2. REDD+ schemes aim to go beyond REDD by enhancing forest carbon stocks.
Securities and Exchange Commission (SEC)	TIUK	An independent United States agency and the primary overseer and regulator of the U.S. securities markets.		Enforcement of the FCPA is a high priority area for the SEC.
Serious Fraud Office (SFO)	TIUK	A specialist prosecuting authority tackling the top level of serious or complex fraud, bribery and corruption.		It is part of the UK criminal justice system covering England, Wales and Northern Ireland, but not Scotland, the Isle of Man or the Channel Islands.
Sustainable Development Goals (SDGs)	TIUK	An inter-governmental commitment plan of action for sustainability for the period up to 2030 made in a UN Resolution in September 2015 signed by all 193 UN Member States.		---
	U4	---		1. As part of the 2030 Agenda for Sustainable Development, UN Member States adopted 17 Sustainable Development Goals (SDGs) in September 2015. These SDGs build on the Millennium Development Goals (MDGs) and demand action by all countries to combat poverty while protecting the planet. 2. While corruption impedes progress in meeting all of the SDGs, Goal 16 explicitly calls on states to 'substantially reduce corruption and bribery in all their forms.'
TI	TIUK	Transparency International Secretariat.		---
TI-UK	TIUK	Transparency International United Kingdom.		---

[C] PRELIMINARY NOTES TO THE GLOSSARY

— General:

Empty fields are marked '---'.

'e.g.' is always used for examples, even when other equivalent expressions ('for instance', 'for example', 'such as' and so on) are used in the sources.

In some situations, no definition as such is given by the source to a term or expression. For instance, *Anti-corruption training*, *Beneficial ownership secrecy*, *Gift giving*, *Principal agent-theory*, *Sporadic corruption*, etc. are explained but not actually defined.

Totally coincident definitions from different sources for the same term may exist (for instance, *Corruption* and *Lobbying*).

One single definition of a term provided by a source may in fact contain two definitions (for examples, see *Corruption*, *Empathy* and *Ethical congruence* as provided by ECI).

An entry may have different definitions on different sources pertaining to the *same institutional owner*. For instance, the distinct definitions of *Asset recovery*, *Grand corruption*, *Revolving door* or *Whistleblowing* provided by Transparency International.

All definitions related to expressions containing 'actions and controls' were taken as explanatory notes and, as such, they were displaced to the last column (see *Actions and controls*).

— Spelling, rectifications:

Both British and American spellings may be used.

A few noticeable mistakes on the sources were already rectified (e.g. 'citizien', 'recovered', 'pharmaceutical', 'create', 'deonte', 'only', 'mutli-', 'appppointment', 'aborad', 'excetpion', 'false', 'staekholders', 'konwledge', 'from', 'jurisdications', 'calles on', 'known as', 'some_times').

— Redundancies, modifications:

The definitions may have been adapted to avoid redundancies. For instance, '*An assessment analyses the situation ...*' is hereby changed to '*The analysis of the situation ...*' (see *Assessment* under U4); and '*... which aims to quantify ...*' is now '*Quantification of ...*' (*Measurement of corruption* under U4).

The expressions '*It refers to*', '*Term used for*' or '*It focuses on*' are fully obliterated on definitions.

Expressions like '*It occurs when*' or '*It exists when*' that precede the definition itself (or part of it, like '*it does this by*') may be obliterated just to preserve 'when' or 'by'.

Definitions starting with '*Includes*' or '*Including*' are maintained intact after the removal of that initial term [for instance, *Compliance culture* under GRC: '*Includes the values, beliefs (...)*' is now '*Values, beliefs (...)*']. If, however, it occurs at the middle of the definition, the following segment is then considered explanatory and moved to the 'Notes' column [for instance, '*(...), including minimal levels of compliance (...)*' under TIACPL's *Code of conduct*].

Definitions starting with a verb on present simple form ('*Delivers*', '*Provides*', '*States*', etc.) are changed in order to start with a noun ('*Delivery of*', '*Provision of*', '*Statement of*', etc.) or adjective ('*Legal provision of*', etc.), but they remain unchanged when starting on participle form ('*Making a*', etc.).

— Cross-references:

Cross-references (usually preceded by '*See*', '*See also*' or '*Same as*') are located at the 'Notes' column. If not provided by the sources, cross-references are positioned in a distinct line, underneath (for instance, see *Acceptance*).

Full entries were created only for cross-referencing purposes (for example, *Actions and controls*, *Authority*, etc.).

[D] REMOTE SOURCES

When a definition is somehow credited or associated by used sources (particularly TIACPL) to some external, non-national institutional source, this one is mentioned as 'Remote source' between square brackets [] in the column 'Notes and/or examples'; NGOs, watchdogs and think-tanks remote sources are included, but corporate sources and institutional sources linked to a specific country, state, city or public committee are excluded.

These are the abbreviations used for those remote sources:

- ALTER-EU : Alliance for Lobbying Transparency and Ethics Regulation
- BIAC : Business at OECD Anti-Corruption Committee
- BIG : Basel Institute on Governance
- CIPE : Center for International Private Enterprise
- CMI : Chr. Michelsen Institute
- CoE-CLCC : Council of Europe's *Criminal Law Convention on Corruption* (1999)
- COSO 2103 : Committee of Sponsoring Organizations of the Treadway Commission's 2013 update to the *Internal Control — Integrated Framework*
- CPA : Center for Political Accountability
- CPI : Center for Public Integrity
- CQI : The Chartered Quality Institute, UK (www.quality.org)
- CRP : Center for Responsive Politics (OpenSecrets)
- CSI : CIVICUS' Civil Society Index
- EBRD : European Bank of Reconstruction and Development
- ECI : Ethics and Compliance Initiative
- EIPA : European Institute of Public Administration
- EPAC : European Partners against Corruption
- FATF : Financial Action Task Force, *Guidance on Transparency and Beneficial Ownership* (2014) (www.fatf-gafi.org)
- FH : Freedom House
- GAP : Government Accountability Project
- GDRC : Global Development Research Centre
- GI : Global Integrity

- GIACC : Global Infrastructure Anti-Corruption Centre
- GOPAC : Global Organization of Parliamentarians Against Corruption
- GRECO : Council of Europe Group of States against Corruption
- GW : Global Witness
- ICC : International Chamber of Commerce (Commission on Anti-Corruption)
- IMF : International Monetary Fund
- IMoLIN : International Money Laundering Information Network
- IPSASB : International Public Sector Accounting Standards Board
- NED : National Endowment for Democracy
- NWC : National Whistleblowers Center
- ODAC : Open Democracy Advice Centre
- OECD : Organisation for Economic Co-operation and Development (Glossary of Statistical Terms; Glossary of International Criminal Standards; Guidelines for Managing Conflicts of Interest in the Public Service; Principles of Corporate Governance)
- OSJI : Open Society Justice Initiative (also Right2INFO.org)
- POGO : Project On Government Oversight
- PPub : ProPublica
- RAI : Regional Anti-Corruption Initiative (South East Europe)
- StAR : Stolen Asset Recovery Initiative (WB and UNODC partnership)
- TI-BPCB : Transparency International's *Business Principles for Countering Bribery*, 2013
- TJN : Tax Justice Network
- UN : United Nations (Treaty Reference Guide)
- UNDP : United Nations Development Programme
- UNESCAP : United Nations Economic and Social Commission for Asia and the Pacific
- UNGC : United Nations Global Compact
- UN-H : UN-Habitat, United Nations Human Settlements Programme
- UNODC : United Nations Office on Drugs and Crime (Global Programme against Corruption)
- UNPAN : United Nations Public Administration Network
- UNPCDC : United Nations Procurement Capacity Development Centre
- WB : World Bank (Helping Countries Combat Corruption; Sanctions Committee)
- WBI : World Bank Institute's *Guide to Collective Action*
- WG : Wolfsberg Group (Wolfsberg Principles)
- WIN : Water Integrity Network

[E] OTHER SOURCES

It is important to keep track of sources that were disregarded for now but are suitable for reference or future aggregation. Those are to be listed here.

- www.giaccentre.org/what_is_corruption.php
- <https://iccwbo.org/content/uploads/sites/3/2017/12/icc-business-integrity-compendium2017-web.pdf>
- <https://stats.oecd.org/glossary> and www.economist.com/economics-a-to-z (both are immense, very useful sources, but certainly out of our scope)

'EU INTEGRITY' PROJECT: GLOSSARY (SWG 4)

2.7. — File 2: AGGREGATED TERMS AND DEFINITIONS (UNIFIED GLOSSARY) —

[Project's unofficial version 20200218]

Term	Source(s)	Definition(s)	Notes (clarification, usage notes and/or examples)
Abuse of functions	GAN	When an employee or office holder uses their position to perform an illegal act, or an act that he/she has no legal authority to do, to pursue a private gain.	1. It usually results in either a benefit or damage to others. 2. The failure to act can also constitute an abuse of functions. 3. One form is the misuse of information (e.g. when an employee or official acts on private information acquired by virtue of her/his position to speculate or help another on the basis of this information).
Acceptance	ECIVL	Favorable reception or belief in something. [Values]	---
	ECIVL	---	See <i>Recognition</i> .
Access to information	TIACPL TIACG	The right by law to access key facts and data from the government and any public body. [Anti-corruption solutions]	1. [TIACPL & TIACG] This right by law is often granted through freedom of information legislation (acts or laws). 2. [TIACPL] Budgets, project approvals and evaluations are typically published although citizens can petition for more materials to be released. 3. [TIACG] This right is based on the notion that citizens can obtain information which is in the possession of the state. 4. [TIACG] Governments and parliaments should draft and pass access to information laws that comply with international standards. 5. [TIACG] Governments and civil society should proactively inform people about access to information laws and encourage their use.
Accomplishment	ECIVL	Doing or finishing something successfully.	---

[Values]			
Accountability	TIACPL TIACG	^A The concept that individuals, agencies and organisations (public, private and civil society) are held responsible for executing their powers properly. [Anti-corruption solutions]	[Remote source: NED] 1. [TIACPL] In theory, there are three forms of accountability: diagonal, horizontal and vertical. The following examples apply to the public sector: — Diagonal accountability is when citizens use government institutions to elicit better oversight of the state's actions, and in the process engage in policy-making, budgeting, expenditure tracking and other activities. — Horizontal accountability subjects public officials to restraint and oversight, or 'checks and balances' by other government agencies (i.e. courts, ombudsman, auditing agencies, central banks) that can call into question, and eventually punish, an official for improper conduct. — Vertical accountability holds a public official accountable to the electorate or citizenry through elections, a free press, an active civil society and other similar channels. 2. [TIACG] It also includes the responsibility for money or other entrusted property. 3. [TIACG] Governments, companies and civil society must ensure greater accountability in order to ensure public trust.
	ECIVL	^B Obligation or willingness to accept responsibility. [Values]	---
	U4	^C The obligation of an individual or an organisation (either in the public or the private sectors) to accept responsibility for their activities, and to disclose them in a transparent manner.	This includes the responsibility for decision-making processes, money or other entrusted property.
Actions and controls [a&c]	GRC	---	See Assurance a&c, Corrective a&c, Detective a&c, Governance a&c, Management a&c, Proactive a&c, Responsive a&c and Rewarding a&c. See also Detect, Inherent risk (GRC), Planned performance, Proact and Residual risk (GRC).
Active bribery	TIUK	^A The promising, offering or giving, directly or indirectly, of any undue advantage to any persons who direct or work for, in any capacity, private sector entities, for themselves or for	[Remote source: CoE-CLCC]

		anyone else, for them to act, or refrain from acting, in breach of their duties. ²⁶	
	U4	^B The act of promising or giving the bribe.	1. Opposed to the act of receiving a bribe (see <i>Passive bribery</i>). 2. The term does not mean the active briber has taken the initiative, since the bribe may have been demanded by the receiving party (who commits 'passive bribery'). When a citizen reluctantly makes an informal payment in order to receive medical care, which would be refused otherwise, she is nevertheless committing active bribery. 3. The distinction between active and passive bribery is primarily made in legal definitions, which need to be precise and allow for the possibility to sanction either side of the transaction, as appropriate. The classification is similar to the distinction between <i>supply-side</i> and <i>demand-side</i> corruption, which is used in analysing the patterns of incentives or drivers of corrupt practices.
	GAN	^C The promise, offering or giving of an undue advantage (directly or indirectly) as an inducement for an official, a person or an entity to act (or fail to act) in a manner inconsistent with her/his official duties.	1. Also <i>Supply side</i>. 2. Common forms of supply side bribery are direct payments, gifts, hospitality, and donations or contributions to political parties.
Adaptability	ECIVL	The ability to modify behavior to fit changing situations. [Values]	---
Administrative corruption	U4	Corruption occurring at the interface between the state, represented by public officials/bureaucrats in decision-making positions and the public/citizens when they need a service.	e.g. when a citizen coming to take out an ID card is only provided this service if he/she pay the bureaucrat an unofficial payment in addition to the official fee.
Adventurousness	ECIVL	Inclination to undertake new and daring enterprises. [Values]	---
Advice line	TIUK	A secure or anonymous line hotline forming one of the channels by which an employee or other stakeholder can	It is often combined with the whistleblowing line.

²⁶ This definition is restricted to *active bribery in the private sector* (article 7 of the Convention) [JLF].

		seek advice and guidance on the interpretation and application of the anti-bribery programme.	
Affection	ECIVL	---	See <i>Loyalty</i> .
Agency	ECI	Belief that one has the power to enact change.	It is a critical component in reporting decisions because most people will only report if they believe their action has the potential to make a difference.
Agent	TIUK	^A A representative who normally has authority to make commitments on behalf of the principal represented.	The term 'representative' is being used more frequently since agent can imply more than intended.
	GAN	^B A person (natural or legal) with the authority to act for or represent another person or party.	1. Companies can be held liable for their agents' acts of corruption, including for channeling bribes, for not reacting to corrupt acts, or for acts the agent should have known about given the presence of clear signs of the acts taking place. 2. Increasingly, companies are liable for corrupt acts committed by their agents if the company did not have 'adequate procedures' in place to prevent the acts. Due diligence in the choice of agents is therefore important for companies to avoid criminal liability for third parties' acts.
	U4	---	See <i>Principal-agent theory</i> .
Allegiance	ECIVL	Loyalty or the obligation of loyalty. [Values]	---
Altruism	ECIVL	Unselfish concern for the welfare of others. [Values]	---
Ambition	ECIVL	An eager or strong desire to achieve something. [Values]	---
	ECIVL	---	See <i>Aspiration</i> .
Anti-bribery programme	TIUK	The enterprise's anti-bribery efforts including values, code of conduct, detailed policies and procedures, risk management, internal and external communication, training and guidance, internal controls, oversight, monitoring and assurance.	---

Anti-corruption	U4	The range of approaches to combat corruption.	Many broader good governance and democracy-promotion approaches produce similar outcomes, even if they are not explicitly labelled as 'anti-corruption.'
Anti-corruption training	GAN	---	1. Training employees in anti-corruption is necessary for effective anti-corruption compliance. 2. Training may take many forms, including e-learning courses, traditional on-site training, internal communications, and electronic and physical policy signings.
Anti-money laundering (AML)	TIUK	---	See <i>Money laundering</i> .
Antitrust law	GAN	---	See <i>Competition law</i> .
Appreciation	ECIVL	Recognizing the quality, value or significance of people and things. [Values]	---
Aspiration, aspirational	ECI	^A A strong desire to achieve something high or great.	An aspirational code would be intended to reach a higher standard of 'doing what is right', superseding mere compliance with what the law mandates.
	ECIVL	^B A strong or persistent desire for high achievement. [Values]	---
	ECIVL	---	See <i>Ambition</i> .
Assess (To)	GRC	To identify threats, opportunities and requirements, assess the level of risk, reward and conformance, and align an approach to reliably achieve objectives while addressing uncertainty and acting with integrity.	---
Assessment	U4	The analysis of the situation in a country, sector or institution to identify the system's shortcomings and other factors that enable and sustain corruption.	'Other factors' includes political dynamics.
Asset forfeiture	U4	The seizure and confiscation of assets linked to a crime, usually because they were used in committing the crime, or derived from it.	---

Asset recovery	TIACPL	^A The legal process of a country, government and/or its citizens to recover state resources stolen through corruption by current and past regimes, their families and political allies, or foreign actors.	[Remote source: BIG]
	TIACG	^B The legal process through which a country, government and/or its citizens recover from another jurisdiction the resources and other assets that were stolen through corruption. [<i>Anti-corruption solutions, Public sector</i>]	1. Governments must ensure greater domestic and international inter-agency cooperation to enable more effective and faster cross-border information-sharing. 2. Governments should put in place legal frameworks to enable victims of corruption and civil society to take asset recovery cases to court, in the countries from where assets were stolen and those in which they were deposited. Countries in which the stolen assets are located should respond swiftly to requests for mutual legal assistance and develop and enforce laws and regulations that prevent frozen assets from staying lodged with the same institution, corporate structure or individual that accepted the asset prior to the freezing order. 3. Financial institutions which do not release frozen assets to the legally declared owner after a release order has been issued by the competent jurisdiction should be held legally liable.
	U4	^C The process by which the proceeds of corruption are recovered and returned to individuals, governments or organisations.	---
Assignments	ECIVL	---	See <i>Work ethic</i> .
Assurance	GRC	The act of objectively evaluating an entity, process or resource using suitable criteria.	---
Assurance actions & controls	GRC	---	They help objectively to evaluate an entity, process or resource.
Astro-turfing ²⁷	TIUK	Use of covert methods to carry out lobbying.	e.g. of covert methods: front organisations, concocted community movements or social media manipulation.
Attachment	ECIVL	---	See <i>Loyalty</i> .

²⁷ Also 'astroturfing' [JLF].

Audit	TIACPL TIACG	^A An internal or external examination of an organisation's accounts, processes, functions and performance to produce an independent and credible assessment of their compliance with applicable laws, regulations and audits. <i>[Anti-corruption solutions]</i>	[Remote source: WB]
	GAN	^B An examination of an organization's accounts, processes, functions and performance to provide stakeholders with an independent and credible assessment of the state of the organization and of its compliance with applicable laws and regulations.	---
Auditing	U4	An official inspection of an organisation's (public or private sector) accounts to make sure money is spent and reported on appropriately.	---
Authenticity	ECIVL	The quality or condition of being trustworthy or genuine. <i>[Values]</i>	---
	ECIVL	---	See <i>Genuine</i> .
Authority	TIACPL, TIACG, TIUK, U4	---	See <i>Nepotism</i> .
	TIUK, GAN	---	See <i>Agent</i> .
	GAN	---	See <i>Abuse of functions</i> .
	GRC	---	See <i>Board and Governance culture</i> .
	U4	---	See <i>Entrusted authority</i> .
	ECI	---	See <i>Governance</i> .
	ECIVL	---	See <i>Obedience</i> .

Automatic exchange of information (AEI)	TIACG	When the tax authorities of two or more states share financial information related to all types of wealth and taxable activity on an automatic, periodic basis. <i>[Anti-corruption solutions, Private sector, Public sector]</i>	1. 'All types of wealth' includes immovable property such as houses or land. 2. e.g. of taxable activity: dividends, interests, royalties, salaries, pensions, VAT refunds. 3. In this system information is routinely collected in the country where the taxable activity occurs or the wealth is held, and shared with the country where taxes are due without a formal request being required. 4. The system can be formalised in either bilateral or multilateral agreements between state parties. 5. This process is seen as the best way to assess and collect taxes where they may be due. Governments should adopt and implement it as the global standard since it enables more effective and quicker cross-border information-sharing which helps overcome legal, operational and political barriers to international cooperation. It increases transparency in the financial system and can reduce tax avoidance and evasion.
Autonomy	ECIVL	The condition or quality of being independent. <i>[Values]</i>	---
Base erosion and profit shifting (BEPS)	TIACG	The erosion of a national tax base and one process by which this happens. <i>[Forms of corruption, Private sector]</i>	1. This process occurs when multinational companies shift the profits generated in the country outside and into jurisdictions such as <i>offshore financial centres</i> with lower or zero tax, thus minimising their tax burden. 2. This practice is legal, but aside from eroding the tax base of countries where the profits have been made it also creates an unbalanced playing field, since small and medium sized businesses do not normally have access to these profit shifting schemes and therefore pay much higher taxes than multinationals. 3. Companies should enhance levels of corporate transparency, since this allows citizens to hold companies accountable for the impact they have on their communities. Multinationals operate through networks of related entities incorporated under diverse legislation that are inter-related through myriad legal and business connections. Without transparency, many transactions are almost impossible to trace.
Benchmarking	ECI	The process of comparing to established 'best practices', peer organizations or even past results in order to better understand strengths, challenges and progress made.	---

Beneficial ownership	TIUK	The natural person(s) who ultimately owns or controls a customer and/or the natural person on whose behalf a transaction is being conducted.	[Remote source: FATF] It also includes those persons who exercise ultimate effective control over a legal person or arrangement.
Beneficial ownership secrecy	TIACG	--- [Forms of corruption, Private sector]	1. A beneficial owner is the real person who ultimately owns, controls or benefits from a company or trust fund and the income it generates. The term is used to contrast with the legal or <i>nominee</i> company owners and with trustees, all of whom might be registered the legal owners of an asset without actually possessing the right to enjoy its benefits. 2. Complex and opaque corporate structures set up across different jurisdictions, make it easy to hide the beneficial owner, especially when nominees are used in their place and when part of the structure is incorporated in a secrecy jurisdiction. 3. Governments should establish mandatory, public registers that disclose the beneficial ownership of trust funds and companies. Public registers of beneficial ownership would allow ill-gotten gains to be more easily traced and make it more difficult and less attractive for people to benefit from the proceeds of corruption and crime.
Benevolence	ECIVL	An inclination to perform kind, charitable acts. [Values]	---
Bid rigging	GAN	A form of collusion in which bidders on a contract decide between themselves which bidder should be successful in the tender, and then draft their bids accordingly.	1. Forms of bid rigging include bid rotation, complementary bidding and cover pricing. 2. Bid rigging can constitute a cartel or antitrust offense.
	TIUK	---	1. Bidders for a contract collude on deciding which company should win a bid. This is achieved by agreeing on pricing and other components of the bid. 2. Bid rigging can include bid rotation, complementary bidding and cover pricing. 3. Bid rigging can be an offence under cartel or antitrust law if this exists.
Bid rotation	TIUK	---	1. Where tenders are a continuing opportunity companies collude to rotate winning bids among themselves so all the companies benefit over time. 2. Bid rotation is a form of collusion.
Blackmail	GAN	The crime of threatening to reveal potentially damaging information about a person to the public, a family member,	It is similar to extortion and the two are often used interchangeably. But while extortion is commonly understood to involve coercion, blackmail generally relates to the disclosure of

		or associates unless a demand made upon the victim is met.	information.
Blacklisting	TIUK GAN	---	Same as <i>Debarment</i> .
Board	GRC	The corporate board of directors or any other oversight authority for the organization.	---
Bona fide	TIUK	An act made in good faith without intent of undue action.	The phrase may be used in policies relating to gifts, hospitality or expenses. e.g. the FCPA [Foreign Corrupt Practices Act] provides for a ‘reasonable and bona fide business expenditure’ defence and the FCPA Resource Handbook guides as an example that companies can provide reasonable and bona fide travel and lodging expenses to a foreign official.
Bribery	TIACPL TIACG TIUK GAN	^A The offering, promising, giving, accepting or soliciting of an advantage as an inducement for an action which is illegal, unethical or a breach of trust. <i>[Forms of corruption, Private sector, Public sector]</i>	[Remote source: TI-BPCB] 1. [TIACG] Inducements can take the form of gifts, loans, fees, rewards or other advantages (taxes, services, donations, favours, etc.). 2. [TIACG] Governments need to take effective action in the fight against international bribery both at the national level and through international groups including the G20, European Union, UN and the OECD. 3. [TIACG] All national legislation should outlaw bribery between firms in the private sector. 4. [TIACG] Governments should fully implement and enforce laws criminalising foreign bribery and prohibiting off book accounts, in accordance with the OECD Anti-Bribery Convention and the UNCAC, and report regularly on the enforcement of these laws. The OECD’s peer review process and TI’s OECD Convention Progress Report have demonstrated that most OECD Convention Member States do not sufficiently prosecute foreign bribery cases. 5. [GAN] Bribery occurs during an interaction between two parties. Usually, both the giving and the receiving parties of the bribe commit a crime.
	U4	^B The offer or exchange of money, services or other valuables to influence the judgment or conduct of a person in a position of entrusted power.	1. The benefit does not need to go to the official in question directly — it can go to a spouse, a child, another relative, a friend, or even to the official's political party as a donation. 2. A bribe is sometimes paid after the fact — e.g., in monthly instalments to the official issuing permits to street vendors as long as they are allowed to operate. This form of bribery is called a <i>kickback</i> . 3. Bribery is widely criminalised, and both the party paying the bribe and the party receiving may

			be liable (see <i>Active bribery/Passive bribery</i>). However, in practice, certain forms of bribery are often exempt from prosecution (see <i>Facilitation payments</i>).
	TIUK, U4, GAN	---	See <i>Active bribery</i> and <i>Passive bribery</i> .
	TIUK	---	See <i>Anti-bribery programme, Business Principles for Countering Bribery, Private-to-private bribery and Solicitation of bribery</i> .
Business Principles for Countering Bribery	TIUK	A good practice model for corporate anti-bribery policies and programmes developed through a multi-stakeholder process.	1. The process is initiated and led by Transparency International. 2. The Business Principles were first published in 2002 and a third edition was published in 2013.²⁸
Calmness	ECIVL	---	See <i>Sobriety</i> .
Camaraderie	ECIVL	Goodwill and lighthearted rapport between or among friends. [Values]	---
	ECIVL	---	See <i>Friendship</i> .
Capacity building	ECI	The development of an organization's core skills and capabilities, programs and evaluation, in order to build the organization's effectiveness and sustainability.	1. e.g. of core skills and capabilities: leadership, management, finance and fundraising. 2. It is the process of assisting an individual or group to identify and address issues and gain the insights, knowledge and experience needed to solve problems and implement change. 3. It is facilitated through the provision of technical support activities, including coaching, training, specific technical assistance and resource networking [from the California Wellness Foundation's <i>Reflections on Capacity Building</i>].
Capital flight	U4	The movement of large sums of money out of a country.	This movement can be legal (e.g. investors withdraw their money because of a political crisis and a lack of confidence in the economic situation) or illegal. Illegal capital flight often concerns money earned through criminal activity, and the intention is that the money disappears from any record in the country of origin. Any earnings on it are not usually returned to the country of origin.

²⁸ The corresponding Report is downloadable at www.transparency.org/whatwedo/publication/business_principles_for_countering_bribery (verified on February 12, 2020) [JLF].

Carbon cowboy	U4	Unscrupulous entrepreneur who attempts to acquire rights to carbon in rainforests.	He gains the rights by signing indigenous communities to unfair contracts. He often aims to sell on the rights to investors for a quick profit.
Caring	ECIVL	Feeling and exhibiting concern and empathy for others. [Values]	---
	ECIVL	---	See <i>Kindness</i> .
Cartel	GAN	An agreement (formal or informal) among competing companies to coordinate prices, marketing or production of a good or service.	Cartel members may agree on matters such as prices, total industry output, market shares, allocation of customers, allocation of territories, bid rigging, establishment of common sales agencies, the division of profits, or a combination of these.
Changeability	ECIVL	The ability to modify or adapt to differing circumstances. [Values]	---
Charitable contribution	TIUK	A payment or in-kind benefit gifted to a body having charitable or equivalent status and made without expectation of return.	---
Charity	ECIVL	Generosity toward others or toward humanity. [Values]	---
Chastity	ECIVL	The condition of being of virtuous character. [Values]	---
Cheerfulness	ECIVL	The quality of being cheerful and dispelling gloom. [Values]	---
Chief Compliance Officer (CCO)	TIUK	---	--- ²⁹
Citizen charter	U4	A government document that lays out standards of service	---

²⁹ No definition or description whatsoever is provided by the source [JLF].

		for public and private sector institutions (schools, hospitals, water and energy suppliers etc.), and which sets out the rights of citizens to services in that sector, as well as ways in which they can seek redress should the services not be provided according to these standards.	
Citizenship	ECIVL	Exercising the duties rights, and privileges of being a citizen. [Values]	---
Civility	ECIVL	---	See <i>Courtesy</i> .
Civil society	TIACPL TIACG	The arena, outside of the family, state and market where people associate to advance a common set of interests.	[Remote source: CSI] Voluntary and community groups, non-governmental organisations (NGOs), trade unions and faith-based organisations commonly are included in this sphere, making the term broader than an NGO.
Clear thinking	ECIVL	Acting intelligently without mental confusion. [Values]	---
Clientelism	TIACPL TIACG	^A An unequal system of exchanging resources and favours based on an exploitative relationship between a wealthier and/or more powerful 'patron' and a less wealthy and weaker 'client'. [Forms of corruption, Private sector, Public sector]	[Remote source: WB]
	TIUK	^B A patron (political/social/private sector) gives privileges or benefits to a client in exchange for benefits, favours or, in the case of politicians, votes.	See also <i>Patronage</i> .
	U4	^C An informal exploitative system of exchanges (of resources, services, favours) between a wealthier and/or more powerful 'patron' or 'boss' and less wealthy/weaker 'clients' or 'followers.'	1. Such systems are typically found in settings where formal governance structures fail to provide adequate resources (including protection), leaving poor and/or marginalised members of society to seek assistance from powerful figures that can deliver them. 2. The corruption dimension is clear when the 'patron' is an elected official who distributes resources under his/her control inequitably (abusing his/her entrusted power), as a reward for electoral support (private benefit). Similar informal systems may not involve elected officials

			directly, but may nevertheless undermine formal rules and institutions, including efforts to combat corruption.
Code of conduct	TIACPL TIACG	^A Statement of principles and values that establishes a set of expectations and standards for how an organisation, government body, company, affiliated group or individual will behave. <i>[Anti-corruption solutions]</i>	[Remote source: UNODC] It includes minimal levels of compliance and disciplinary actions for the organisation, its staff and volunteers.
	TIUK	^B A policy statement of principles and standards that all company personnel and board members must follow.	It can be applied to or adapted to cover third parties.
	GAN	^C A policy that outlines principles and standards that all company personnel, and third parties acting on behalf of the company, must follow.	1. It is an integral part of compliance efforts. 2. In case of illegal activity, it provides documentation that an employee/vendor/supplier/etc. has violated company policy.
	ECI	^D A central guide and reference to assist day-to-day decision making, meant to clarify an organization's mission, values and principles, linking them with standards of professional conduct.	1. In practice, used interchangeably with Code of Ethics. 2. As a reference, it can be used to clarify standards, organizational values and policies; promote effective decision-making; and direct users to identify relevant ethics-related resources within the organization. 3. It can refer to a list of required behaviors, the violation of which would result in disciplinary action. 4. The code often conveys organizational values, a commitment to standards and communicates a set of ideals. 5. In Section 406(c), the Sarbanes-Oxley Act defines 'code of ethics' as such standards as are reasonably necessary to promote (1) honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships; (2) full, fair, accurate, timely, and understandable disclosure in the periodic reports required to be filed by the issuer; and (3) in compliance with applicable governmental rules and regulations.
	ECI	---	See <i>Values-centered code of ethics</i> .
Code of ethics	GAN	---	1. A company's code of ethics outlines the core values a company seeks to adhere to in all its business operations.

			2. A commonly used ethical standard is the UN Global Compact's Ten Principles, which covers human rights, labor, the environment, and anti-corruption.
	ECI	---	Same as <i>Code of conduct</i> .
	ECI	---	See <i>Values-centered code of ethics</i> .
Code provisions	ECI	The specific standards of behavior and performance expectations that your organization chooses to highlight and address in your code.	---
Coercion	TIUK	Used in extortion, forcing another party to act in an involuntary manner by use of <i>intimidation</i> or <i>threats</i> or some other form of pressure or force.	---
Coincident indicator	GRC	An indicator that accurately represents current activity. [<i>Measurement-Related</i>]	Coincident indicators are often called real-time indicators.
Collaboration	ECIVL	To work cooperatively especially in a joint intellectual effort. [<i>Values</i>]	---
Collective action	TIUK	A collaborative and sustained process of cooperation among stakeholders.	[Remote source: WBI] 1. It increases the impact and credibility of individual action, brings vulnerable individual players into an alliance of like-minded organisations and levels the playing field between competitors. 2. Collective action can complement or temporarily substitute for and strengthen weak local laws and anti-corruption practices.
Collusion	TIACPL TIACG	^A A secret agreement between parties, in the public and/or private sector, to conspire to commit actions aimed to deceive or commit fraud with the objective of illicit financial gain. [<i>Forms of corruption, Private sector, Public sector</i>]	[Remote source: OECD] 1. [TIACPL] The parties involved often are referred to as 'cartels'. 2. [TIACG] Companies and governments must strengthen compliance and adopt a zero-tolerance policy towards cartels. Price-fixing and collusion must be unequivocally condemned by business. To be sustainable, internal compliance measures to stop cartels must be established.
	TIUK GAN	^B An agreement between two or more persons or businesses to limit or distort open competition.	1. [TIUK & GAN] The agreement is usually secretive. 2. [TIUK & GAN] Collusion can involve an agreement among companies to divide the market, to set

			prices, to limit production or to share private information. It may also involve bid rigging. 3. [GAN] The agreement is a non-competitive one. 4. [GAN] The aim of collusion is to increase individual members' profits.
Commercial sponsorship	TIUK	Financial or in kind transaction made for a promotional, reputational or other business objective.	The payment or other consideration is made to the rights-holder which may be an organisation or an individual and the company receives contractual rights such as the right to have its name associated with an event, facility or a person.
Commitment	ECIVL	Being bound emotionally or intellectually to a course of action or to another person or persons. [Values]	---
Communication	GRC	Delivery of relevant, reliable, and timely information to the right audiences as required by mandates or as needed to perform responsibilities and effectively shape attitudes.	---
	TIUK	---	See <i>External communication</i> .
Community	ECIVL	Recognition that one is part of a greater whole which leads to sharing, participation and fellowship with others as well as mutual concern for each others' well-being. [Values]	---
Community benefit	TIUK	---	Where a company in order to win a contract from a public body, agrees to provide a community benefit such as funding an education or medical facility.
Community sponsorship	TIUK	Financial or in kind transaction made for a promotional, reputational or other business objective.	The payment or other consideration is made to the rights-holder which may be an organisation or an individual and the company receives contractual rights such as the right to have its name associated with an event, facility or a person.
Compassion	ECIVL	Deep awareness of the suffering of others coupled with the wish to relieve it. [Values]	---
Competence	GRC	^A The combination of knowledge, skills and behavior that	---

		enables an individual to do their job.	
	ECIVL	^B The state or quality of being adequately or well qualified. [Values]	---
Competition law	GAN	Law that regulates the conduct and organization of businesses to promote fair competition for the benefit of consumers and in the economic interests of society.	1. Same as <i>Antitrust law</i>. 2. Competition laws are strongly enforced in most countries, but a robust compliance program will mitigate a company's risks. 3. In interactions with competitors, companies should never discuss markets, prices or strategies, and companies should be able to identify red flags.
Competitive	ECIVL	Striving to do something better than someone else. [Values]	---
Competitive bidding	U4	A selection process based on open and transparent advertisement of an item or service.	1. It ensures that the best bidder wins according to qualifications, value-for-money, and other objective criteria, through which family or friendship ties, bribery or threats are removed from the process. 2. Competitive bidding processes are typically required by law on most public contracts and purchases.
Compliance	TIACPL TIACG	^A Procedures, systems or departments within public agencies or companies that ensure all legal, operational and financial activities are in conformity with current laws, rules, norms, regulations, standards and public expectations. [Anti-corruption solutions, Private sector, Public sector]	[TIACG] Corporations must be held responsible for actions of their employees, agents, foreign subsidiaries and for lack of adequate supervision of compliance programmes.
	ECI	^B Conforming or adapting one's actions to another's wishes, to a rule or to necessity.	A compliance code would be intended to meet all legal requirements.
	GRC	^C The state of being able to prove the fulfillment of a requirement.	---
	GRC	---	See <i>GRC [Governance, Risk, Compliance]</i>
	ECIVL	---	See <i>Obedience</i> .

Compliance committee	TIUK	A standing subcommittee of the board of directors or a board committee that provides oversight for implementation of the company's compliance policies and procedures.	e.g. of board committees: the audit or risk committee.
Compliance culture	GRC	^A Values, beliefs and behaviors about the <i>governance, assurance, and management</i> , of compliance.	It includes identifying compliance requirements.
	GRC	^B Views about the <i>impact</i> of compliance on conduct and decisions and about modeling of appropriate and compliant behavior.	---
	GAN	---	A company has a culture of compliance when compliance is a paramount and unalterable part of the corporate culture. In such a culture, compliance is a focus of management (tone at the top) and is integral to company operations, and a company can document that a non-compliant employee is an exception to the rule.
Compliance program	GAN	A company's set of internal policies and procedures, its training, and its monitoring and reviewing of policies and procedures implemented to ensure legal and regulatory obligations are met.	1. The training ensures policies and procedures are understood. 2. Failure to implement proportional procedures creates potential criminal, civil and business consequences. Implementing adequate procedures helps manage these risks while creating a competitive business advantage.
Composure	ECIVL	Maintaining a tranquil or calm state of mind. [Values]	---
Comprehensive Ethics and Compliance Program	ECI	---	It should include six key elements: [1] written standards of ethical workplace conduct; [2] training on the standards; [3] company resources that provide advice about ethics issues; [4] a means to report potential violations confidentially or anonymously;

[5] performance evaluations of ethical conduct; and

[6] systems to discipline violators.

A seventh element is a stated set of guiding values or principles.

Concern	ECIVL	Regard for or interest in someone or something. [Values]	---
Condition	GRC	A state of being that has a desirable or undesirable effect, or both, on objectives.	---
Confidence	ECIVL	^A Faith in one's talents and abilities. [Values]	---
	ECIVL	^B Belief that success is likely and merited. [Values]	---
	ECIVL	---	See <i>Trustworthiness</i> .
Conflict of interest(s)	TIACPL TIACG TIUK	^A Situation where an individual or the entity for which they work, whether a government, business, media outlet or civil society organisation, is confronted with choosing between the duties and demands of their position and their own private interests. [Forms of corruption, Private sector]	[Remote source: OECD] [TIACG] Companies should establish policies and procedures to identify, monitor and manage conflicts of interest which may give rise to a risk of bribery — actual, potential or perceived.
	U4	^B A conflict between an entrusted duty on the one hand, and the private interest of the duty-bearer on the other hand.	1. e.g. a parliamentarian sitting in the committee for healthcare reform might own stock in a major pharmaceutical company. The existence of this private interest could improperly influence the performance of entrusted responsibilities. 2. Because conflicts of interest create opportunities for corruption to take place, they should be avoided or managed.
	GAN	^C When an individual has competing professional obligations or personal or financial interests that have the potential to	Private or personal interests include family and other relatives, personal friends, the clubs and societies to which an individual belongs, private business interests, investments and shareholdings,

		influence the exercise of her/his duties.	and any person to whom a favor is owed.
	ECI	^D When the person is in a position of trust which requires her to exercise judgment on behalf of others and also has interests or obligations of the sort that might interfere with the exercise of her judgment, and which the person is required to either avoid or openly acknowledge.	'Others' include people, institutions, etc.
Conformance indicator	GRC	---	See <i>Indicator</i> .
Conformity	GAN	---	See <i>Red tape</i> .
Conscientiousness	ECIVL	Feeling that one is personally responsible for meeting needs and living up to expectations. [Values]	---
Consideration	ECIVL	Process of employing continuous, careful thought and examination. [Values]	---
Consistency	ECIVL	Reliability or uniformity of successive results or events. [Values]	---
Constancy	ECIVL	Steadfastness in purpose. [Values]	---
Continuous improvement	TIUK	A gradual never-ending change which is focused on increasing the effectiveness and/or efficiency of an organisation to fulfil its policy and objectives.	[Remote source: CQI] 1. Also called <i>continual improvement</i> . 2. It is not limited to quality initiatives. 3. Improvement in business strategy, business results, customer, employee and supplier relationships can be subject to continual improvement.
Continuous reporting	TIUK	Corporate public reporting in which the communications and data are updated continuously.	---

Control activities	TIUK	The policies and procedures that help ensure management directives are carried out.	[Remote source: COSO 2013] 1. They help ensure that necessary actions are taken to address risks to achievement of the entity's objectives. 2. They occur throughout the organization, at all levels and in all functions. 3. They include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, reviews of operating performance, security of assets and segregation of duties.
Control objective	TIUK	A company's statement of a desired result to be achieved by implementing control procedures for specific aspects of its operations.	---
Control procedure	TIUK	A procedure designed to help achieve a control objective.	Often combined with a specific policy, e.g. on gifts and hospitality.
Control risk	TIUK	The risk that a control will fail either to prevent or to detect some event that has an adverse effect on the achievement of objectives.	See also <i>Inherent risk</i> and <i>Residual risk</i> .
Convention(s)	TIACPL TIACG	International and regional agreement signed or formally adopted through ratification by multiple states that establish rules, laws and standards on issues which are typically cross-border in nature and require a common approach for effective, multilateral cooperation. [<i>Anti-corruption solutions</i>]	[Remote source: UN] [TIACG] Japan as well as other countries that have not yet ratified the UN Convention against Corruption (UNCAC) should do so without further delay. OECD should continue its efforts to secure adherence to its Anti-Bribery Convention by other important exporting states, such as China and India.
Coolness	ECIVL	---	See <i>Sobriety</i> .
Cooperation	ECIVL	The willing association and interaction of a group of people to accomplish a goal. [<i>Values</i>]	---
Corporate investment	community TIUK	The way a company strategically contributes voluntarily or acts a catalyst for providing benefits to societies.	It can include charitable donations, employee secondments and fundraising, sponsorships with community impacts, training and work placements, small business support and start-ups, educational activities and other activities judged as benefiting societies.

Corporate governance	TIACPL TIACG	^A Procedures and processes for how private sector organisations are directed, managed and controlled. [Anti-corruption solutions]	[Remote source: OECD] 1. [TIACPL & TIACG] It includes the relationships between, responsibilities of and legitimate expectations among different stakeholders (Board of Directors, management, shareholders and other interested groups). 2. [TIACG] Key elements for strong corporate governance are board accountability, executive compensation, risk management and disclosure of financial products. 3. [TIACG] The same good corporate governance standards should be applied across all units of a company and in all countries where it operates. 4. [TIACG] Companies should publicly report on corporate governance structures and anti-corruption systems, including their overall operations and performance. Coverage of these issues may be alternatively included in corporate citizenship or sustainability reports that companies publish.
	GRC	^B The act of externally directing, controlling and evaluating a corporation.	---
Corporate liability	GAN	The legal responsibility of a company for criminal actions (or the failure to act, in some cases) committed by one or more of the company's employees or representatives.	Different degrees of corporate liability exist across countries-
Corporate social and sustainability report	TIUK	Reporting with a focus on showing how companies act for the benefit of society and contribute to sustainability in their operations.	---
Corrective actions & controls	GRC	---	They clean up the mess caused by the occurrence of undesirable conditions or events and they reduce the ongoing likelihood, impact and velocity of additional undesirable conditions, events and effects.
Corruption	TIACPL TIACG U4 GAN	^A The abuse of entrusted power for private gain. [Forms of corruption, Private sector, Public sector]	[Remote sources: OECD; WB] 1. [TIACPL & TIACG] It can be classified as grand, petty and political, depending on the amounts of money lost and the sector where it occurs. Also see <i>Grand corruption, Petty corruption</i> and <i>Political corruption</i> . 2. [U4] Although this is the most common definition, other definitions exist. e.g. the World Bank

			defines corruption more narrowly as 'abuse of public office for private gain'. 3. [U4] All expert/specialist variations nevertheless include three common elements: abuse (misuse, violation) of entrusted power (duty, office, etc.) and private benefit. In everyday language, the term is used more broadly to denote a wide variety of objectionable or immoral acts, and not only those associated with formal duty. 4. [GAN] There is no single globally accepted definition of corruption. The main forms of corruption are bribery, embezzlement, fraud and extortion.
	ECI	^B The abuse of public power for private benefit.	---
	ECI	^C Perversion or destruction of integrity in the discharge of public duties by bribery or favor or the use or existence of corrupt practices, especially in a state or public corporation.	---
	U4	---	See <i>Administrative corruption, Anti-corruption, Corruption index, Endemic corruption, Grand corruption, Measurement of corruption, Petty corruption, Political corruption, Private sector corruption, Sporadic corruption</i> and <i>Systemic corruption</i> .
	GAN	---	See <i>Anti-corruption training</i> .
Corruption index	U4	Multi-country table with scores or grades reflecting corruption levels or related features.	1. e.g. of related features: the strength of systems for controlling corruption. 2. The assumption for the latter [strength of systems] is that robustness of corruption-control systems directly reflects corruption risks and consequently, the likely levels of corruption.
Country by country reporting	TIACG	^A A form of financial reporting in which multinational corporations produce certain financial data disaggregated by country and for each country in which they operate. <i>[Anti-corruption solutions, Private sector]</i>	1. This data includes sales and purchases within the corporation and externally, profits, losses, number of employees and staffing costs, taxes paid and tax obligations, summaries of assets and liabilities. Currently, consolidated financial statements are the norm. 2. Mandatory disclosure of payments and operations on a country-by country basis mitigates political, legal and reputational risks and generates timely, disaggregated and easily comparable data. 3. Companies should ensure high levels of corporate transparency, since this also allows citizens to hold companies accountable for the impact they have on their communities.
	TIUK	^B Reporting by companies on financial indicators for their country-level operations.	1. e.g. [of financial indicators]: revenues, capital expenditure, income before taxation, income tax and community contributions.

			2. This information, if disclosed, can provide an overview of a company's operations in a given country and of its direct contribution to the local economy.
Courage	ECI	^A Choosing to do what one believes is right even if the result will not be to everyone's liking or may lead to personal loss.	---
	ECIVL	^B The state or quality of mind or spirit that enables one to face danger, fear or challenges with confidence and resolution. [Values]	---
Courtesy	ECIVL	Civility; consideration for others. [Values]	---
Cover pricing	TIUK	A way in which a company avoids winning a contract although it feels it necessary to take part in a tender, by submitting a high bid or a form of bid that is unlikely to win the contract.	Corruption occurs if the company performs cover pricing in collusion with other companies in bid rigging.
Credibility	ECIVL	The quality or power to engender trust. [Values]	---
Credo	ECI	Fundamental beliefs (or a set of beliefs) or guiding principles.	---
	ECIVL	---	See <i>Morals</i> .
Criminal forfeiture	U4	The loss, following a criminal conviction, of the right to a property that was used to commit a crime and which was confiscated by the government.	---
Criteria	GRC	Standards against which <i>evaluation</i> or decisions are based.	1. Criteria may include quantitative <i>targets</i> and <i>tolerances</i> and other qualitative items. 2. Some specific example of criteria include: — Performance Criteria

— Risk Analysis Criteria

— Conformance Criteria

Cronyism	TIUK	^A The favouring of friends.	See also <i>Clientelism</i> , <i>Favouritism</i> and <i>Patronage</i> .
	U4	^B The favourable treatment of friends and associates in the distribution of resources and positions.	1. The concept is related to <i>nepotism</i> , where the favourable treatment extends to family members. (See also <i>Patronage</i> .) 2. See also <i>Clientelism</i> .
	GAN	^C A form of favoritism shown to close friends.	A typical situation would be the political appointment to office of a friend without regard to the person's qualifications.
Culture	GRC	The values, beliefs and behaviors characteristic of an entity.	---
	GRC	---	See <i>Compliance culture</i> , <i>Ethical culture</i> , <i>Governance culture</i> , <i>Management culture</i> , <i>Performance culture</i> and <i>Risk culture</i> .
	ECI, ECIVL	---	See <i>Morals</i> .
	ECI	---	See <i>Ethics culture</i> .
	GAN	---	See <i>Compliance culture</i> (GAN).
Culture of compliance	GAN	---	See <i>Compliance culture</i> (GAN).
Customer due diligence	U4	Obligation for financial institutions to implement identification processes for customers.	It intends to verify that customers are who they claim they are by checking their names, residential addresses, etc.
Data	ECI	---	See <i>Qualitative data</i> and <i>Quantitative data</i> .
Debarment	TIACPL	^A Procedure where companies and individuals are excluded from participating or tendering projects. <i>[Anti-corruption solutions]</i>	[Remote source: WB]
	TIACG		1. Governments and multilateral agencies use this process to publicly punish businesses, NGOs, countries or individuals found guilty of unethical or unlawful behaviour. 2. [TIACG] All governments should maintain a list of companies for which there is sufficient evidence of their involvement in corrupt activities; alternatively, governments could adopt a list that has been prepared by an appropriate international institution. Companies listed should be

			allowed to tender government projects for a specified period of time.
	TIUK	^B Procedures by which companies or individuals are excluded from public contracts or access to loans from international development banks.	1. Also <i>Blacklisting</i> . 2. This process is an administrative sanction that can be used by governments or agencies to publicly punish companies, or individuals found guilty of bribery or other corruption.
	GAN	^C A procedure by which companies or individuals are excluded from public contracts.	1. Also <i>Blacklisting</i> . 2. This process is an administrative sanction used by governments or agencies to publicly punish companies, organizations, countries or individuals found guilty of unethical or unlawful behavior. 3. In the European Union, a procurement directive makes debarment of companies and persons convicted of bribery compulsory everywhere in the EU.
	U4	^D An individual or a company being formally excluded from tendering for a project that the government is funding or supporting.	A company is debarred when an enquiry or examination finds it has been involved with fraud, mismanagement, or corruption.
Decency	ECIVL	Conformity to prevailing standards of propriety or modesty. [Values]	---
Dedication	ECIVL	Selfless devotion of energy or time. [Values]	---
Demand side	U4	The person or entity soliciting or receiving the bribe.	The demand side of the bribe is also known as <i>Passive bribery</i> .
	GAN	---	See <i>Passive bribery</i> .
De minimis	GAN	---	1. In a lawsuit, a court applies the de minimis (Latin) doctrine when an offense is deemed too insignificant to be put under judicial scrutiny. 2. In some countries' legal systems, official de minimis exceptions for corruption offenses exist (e.g. for gifts of minimal value).
Democracy	ECIVL	The principles of social equality and respect for the individual within a community. [Values]	---
	ECIVL	---	See <i>Respect</i> .

Democratic accountability	U4	The idea that citizens can provide feedback to actors (political parties; parliaments; public officials) that are in charge of policy-setting and decision-making and in this way, shape policies and decisions.	---
Dependability	ECIVL	The trait of being reliable. [Values]	---
	ECIVL	---	See <i>Reliability</i> .
Detect	GRC	Ongoing progress toward objectives as well as actual and potential undesirable conditions and events using management actions and controls.	---
Detective actions & controls	GRC	---	They detect the actual or potential occurrence of desirable and undesirable conditions and events.
Determination	ECIVL	Firmness of will, strength, purpose of character. [Values]	Same as <i>Motivation</i> .
Development	ECI	---	See <i>Sustainability</i> .
Devotion	ECIVL	---	See <i>Fidelity</i> and <i>Loyalty</i> .
Dignity	ECIVL	---	See <i>Respect</i> and <i>Self-Respect</i> .
Diligence	ECIVL	Working consistently and dutifully. [Values]	---
Disclosure	TIACPL TIACG	Provision of information as required under law or in good faith, regarding activities of a private individual, public official, company or organisation. [Anti-corruption solutions]	[Remote sources: CPA; ICC] 1. [TIACPL & TIACG] Information can include a political candidate's assets, a company's financial reports, a NGO's donors or a whistleblower's accusations. 2. [TIACG] The full details of companies' fields of operations should be published as well as their profit and loss accounts, with transfers made to governments and local communities reported on a country-by-country basis.
	U4	---	See <i>Protected disclosure</i> .

Diversity	ECIVL	^A A point of respect in which things differ. [Values]	---
	ECIVL	^B Variety. [Values]	---
Donation	GAN	A monetary or non-monetary gift to a fund or cause, typically for charitable reasons.	1. If it is given with the purpose of giving a company an undue advantage, it will likely be considered bribery. 2. Most countries have national rules for political party financing, including rules for disclosure. 3. Many companies address the use of political donations in their code of conduct.
Double taxation	U4	It is a principle by which a taxpayer is taxed twice for the same asset or income.	1. It happens when tax jurisdictions overlap and a transaction, asset or income is taxed in both. 2. Double taxation agreements are conventions aiming to eliminate double taxation of residents.
Due diligence	TIUK	^A An investigation or audit of a potential business, investment or individual prior to entering into a business agreement or transaction or recruitment or appointment of individuals.	It is an essential part of the anti-bribery programme.
	GAN	^B An investigation or audit of a potential investment, business or individual prior to entering into a business agreement or transaction.	1. It is an integral part of any compliance program. 2. Companies can be held liable for actions of third parties (e.g. suppliers, intermediaries and vendors), hence the need to mitigate third party risks.
	TIACG	---	See <i>Enhanced due diligence</i> .
	U4	---	See <i>Customer due diligence</i> and <i>Enhanced due diligence</i> .
Easy going	ECIVL	Relaxed or informal in attitude or standards. [Values]	---
Education	ECIVL	Obtaining or developing knowledge or skill through a learning process. [Values]	---

Effect	GRC	A measure of the likelihood, timing and impact of an event on something.	---
Effective (or Well-implemented) Ethics and Compliance Program	ECI	A vital, living parts of a company's ethos and way of doing business that ensures ethical conduct is rewarded and that employees know how to and feel supported in their efforts to uphold ethics standards in their work.	ECI measures six hallmarks of a company with an effective ethics and compliance program: [1] freedom to question management without fear; [2] rewards for following ethics standards; [3] not rewarding questionable practices, even if they produce good results for the company; [4] positive feedback for ethical conduct; [5] employee preparedness to address misconduct; and [6] employees' willingness to seek ethics advice.
Efficiency	ECIVL	The quality of producing an effect or result with a reasonable degree of effort to energy expended. [Values]	---
Effort	ECIVL	Putting in the time and exertion to do one's best. [Values]	---
Elite capture	U4	When political and social elites take resources intended to benefit the majority of the population.	The capture can include economic, educational, social and political resources.
Embed	GRC	The ways and means of governance, performance, risk, control, compliance, and ethics capabilities into other business processes.	---
Embezzlement	TIACPL TIACG	^A When a person holding office in an institution, organisation or company dishonestly and illegally appropriates, uses or traffics the funds and goods they have been entrusted with for personal enrichment or other activities.	[Remote source: RAI] [TIACG] Legal redress for corruption in education and other sectors is not limited to criminal prosecution. Civil society should support local civil actions to recover costs, as well as public-interest litigation to recover public resources lost to embezzlement and fraud.

		[Forms of corruption, Public sector]	
	U4	^B The misappropriation of property or funds legally entrusted to someone in their formal position as an agent or guardian.	1. Accountants and financial managers typically have access to an agency's funds and so are in a position to embezzle them. 2. Other forms of embezzlement include the taking of supplies, equipment, etc.
	GAN	^C The fraudulent appropriation of money or property for personal gain by an individual entrusted to safeguard assets in another's interests.	1. e.g. of 'others': governments, organizations, or companies. 2. Embezzlement can be committed by a person entrusted with private or public resources.
Empathy	ECI	^A Caring about the consequences of one's choices as they affect others.	---
	ECI	^B Being concerned with the effect one's decisions have on those who have no say in the decision itself.	---
	ECIVL	^C Identification with and understanding of another's situation, feelings and motives. [Values]	---
	ECIVL	---	See <i>Caring</i> .
Empirical probability	GRC	---	See <i>Probability</i> .
Encouragement	ECIVL	The act of incitement to action or to practice. [Values]	---
Endemic corruption	U4	Corruption that is primarily due to organisational weaknesses.	In these cases, corruption is the norm and not the exception.
	U4	---	Same as <i>Systemic corruption</i> .
Enhanced due diligence	TIACG	^A Money laundering measures that include validation and documentation by third parties and applies to situations where higher risk clients and politically exposed persons are concerned.	1. e.g. of politically exposed persons: senior politicians. 2. Governments must ensure banks are serious and effective in conducting enhanced anti-money laundering due diligence checks on politically exposed clients.

		[Anti-corruption solutions, Private sector]	
	U4	^B Additional identification measures to be taken by financial institutions with regards to high-risk customers and politically exposed persons (PEPs).	Measures include validation and documentation by third parties.
Entity	GRC	Any individual or collection of individuals. [General]	1. e.g., a team, group, organization or company. 2. <i>Entity</i> is often used when something can be applied at both an organizational as well as a functional or team level.
Entrusted authority	U4	The authority, power, duty or office entrusted to a person.	1. e.g. of means to conveyance of trust: election, appointment, employment contract, etc. 2. Entrusted authority concerns conduct in a formal or professional capacity as opposed to actions as a private individual.
Environment	ECIVL	---	See <i>Sustainability</i> .
Equality	ECIVL	The right of different groups of people to receive the same treatment. [Values]	---
	ECIVL	---	See <i>Democracy</i> .
Equity	ECIVL	The state, quality, or ideal of being just, impartial and fair. [Values]	---
Ethical congruence	ECI	^A A situation where one's decision is consistent with, aligns with, the applicable set(s) of values.	Under these circumstances, a choice to take some action will harmonize with the decision-maker's values.
	ECI	^B The organizational state where values, behaviors and perceptions are aligned.	---
Ethical culture	GRC	Values, beliefs and behaviors about responsible behavior and integrity.	---
Ethical decision-making	ECI	Decisions that involve ethical considerations.	Factors to be considered include:

			— Impact of the action or decision on others or relationships with them (altruistic considerations); — Determination of the 'right thing to do', as defined by the values and principles which apply to this situation (idealistic considerations); — Potential consequences of the action or decision (individualistic considerations); — Business consequences of this action or decision (pragmatic considerations).
Ethical differences	ECI	Situations in which two people agree on a particular value and disagree as to the action to be taken or decision to be made.	---
Ethical dilemmas	ECI	Challenging situations that require involve competing sets of values.	---
Ethics	TIACPL TIACG	^A Based on core values, a set of standards for conduct in government, companies and society that guides decisions, choices and actions. <i>[Anti-corruption solutions, Private sector, Public sector]</i>	[Remote source: ECI]
	ECI	^B The decisions, choices, and actions (behaviors) we make that reflect and enact our values.	A set of standards of conduct that guide decisions and actions based on duties derived from core values [from “The Ethics of Non-profit Management,” by Stephen D. Potts].
	ECI	^C A theory or system of moral values.	---
	ECI	^D A guiding philosophy.	---
	ECI	^E The study of right and wrong conduct, the discipline dealing with what is good and bad and with moral duty and obligation.	The study of what we understand to be good and right behavior and how people make those judgments [from “What is the Difference Between Ethics, Morals and Values?”, by Frank Navran].
	ECIVL	^F Beliefs about what is right and wrong conduct. <i>[Values]</i>	---
	ECI	---	See <i>Morals</i> .

	ECIVL	---	See <i>Fairness</i> and <i>Work ethic</i> .
Ethics (Business)	GAN	The values a company upholds throughout its operations.	1. Common ethical considerations include human rights, the environment, anti-corruption, and labor rights. 2. Ethics can be guided by law or public pressure and are often implemented to establish a degree of trust between stakeholders (e.g. consumers).
Ethics culture	ECI	The extent to which employees at all levels are committed to doing what is right and successfully upholding values and standards.	It includes ethical leadership (tone at the top); supervisor reinforcement of ethical behavior; and peer commitment to support one another in doing right.
Ethics risk	ECI	Potential for harm to an organization caused by misconduct that goes undetected and persists due to lack of management awareness and action.	---
Evaluate	GRC	To <i>measure</i> something against <i>criteria</i> . [General]	<i>Measurement</i> and evaluation are related concepts. Measurement is, generally, free from judgement. Evaluation, on the other hand, uses one or more metrics to judge the value of something against criteria.
Event	GRC	^A An observable action, occurrence, or a change in condition. [Risk-Related]	---
	GRC	^B A change in knowledge about a condition, even if the condition did not change. [Risk-Related]	1. A change in condition is easily understood to be an <i>event</i>. However, it is also important to note that a <i>change in knowledge about a condition</i> is also an <i>event</i>. 2. e.g., an organization did not know that a facility was built on top of weak earth. Once this is discovered, and <i>event</i> occurs. The condition did not change. However, the organization's knowledge about the condition did change.
Excellence	ECIVL	Exceeding expectations, maximizing potential and demonstrating considerable skill and accomplishments. [Values]	---
Executive Director	TIUK	A director who is also a senior full-time executive of the company.	---

Expenses	TIUK	The provision or reimbursement by an enterprise of travel and other related expenses incurred by a third party, such reimbursement not being part of a contractual agreement.	1. e.g. of third party: a prospective client or customer. 2. Typically, these are costs of activities such as travel to view a manufacturing plant, benchmark an installation, attend training courses or a conference.
Expert sponsorship	TIUK	Sponsorship of an expert to speak at a conference or similar event.	This has been common in the pharmaceutical sector.
Experience surveys	U4	Questionnaires that ask about direct encounters with corruption.	e.g.: whether respondents have had to pay a bribe for a particular public service; how many times in the past year they paid a bribe; the amount of the bribe paid.
Extended enterprise	GRC	The entity and its network of suppliers and business partners.	---
External communication	TIUK	It communicates the company's integrity commitments, tone-from-the-top and its anti-bribery programme to third parties and other stakeholders.	The counterpart of 'internal communication'.
Extortion	TIACPL TIACG	^A Act of utilising, either directly or indirectly, one's access to a position of power or knowledge to demand unmerited cooperation or compensation as a result of coercive threats. <i>[Forms of corruption, Private sector, Public sector]</i>	[Remote sources: UNDP; UNODC; EBRD; ICC] 1. [TIACG] Responsible business leaders know that bribe payments cannot be turned on and off. Once a company bribes it can no longer maintain the position that it does not pay bribes and sets itself up for continuing extortion. 2. [TIACG] There should be independent reporting channels to allow companies that have been victims of extortion to report the crime.
	TIUK	^B A criminal offence of obtaining money, property, or services from a person or an entity by coercion.	---
	U4	^C The practice of obtaining something (money, favours, property) through the use of threats or force.	1. e.g. when armed guards exact money for passage through a roadblock. Withholding life-saving medical attention unless a bribe is paid could also be considered an act of extortion. 2. See also <i>Sextortion</i> , which involves threats or force to obtain sexual benefits.
	GAN	^D The unlawful use of one's position or office to obtain money through coercion or threats.	e.g. when customs officials request undue 'customs duties' from importers as a condition to clear their goods.
Extra-territoriality	GAN	When a law has jurisdiction outside of the country from	Companies or individuals with links to where the extra-territorial law originates can be held liable

		where it originates.	for offenses committed in other countries.
Facilitation payment(s)	TIACPL TIACG	^A A small bribe made to secure or expedite the performance of a routine or necessary action to which the payer has legal or other entitlement. <i>[Forms of corruption, Private sector, Public sector]</i>	[Remote sources: UNDP; GIACC] 1. [TIACPL] Also called a 'facilitating', 'speed' or 'grease' payment. 2. [TIACG] All companies must cease making facilitation payments immediately. Companies must recognise these as bribes and prohibit them. 3. [TIACG] All companies must report on their policy on facilitation payments as part of their transparent reporting on their anti-corruption programmes.
	TIUK	^B An exception for 'facilitating or expediting payment[s]' made to foreign officials to expedite or secure the performance of 'routine governmental actions'.	1. 15 U.S.C. §§78dd-1(b), 78dd-2(b), 78dd-3(b). ³⁰ 2. <i>[Historical note]</i> A form of bribery coined in 1988 when the United States Congress amended the Foreign Corrupt Practices Act in 1988.
	U4	^C Relatively small, individual amounts paid beyond the official fees to speed up services.	1. e.g. of services: customs clearance, work permits, border crossings, etc. 2. Technically, these are a bribe. In many countries, however, facilitation payments by companies doing business abroad are exempt from prosecution for bribery in their home countries as long as they are used to speed up legal processes, rather than to avoid regulations. This exception recognises the fact that in certain settings, it is impossible to operate a business without conceding to such payments.
	GAN	^D A form of bribery made with the purpose of expediting or securing the performance of a routine action to which the payer is legally entitled to.	1. Also known as 'grease payments'. 2. Facilitation payments are typically demanded by low-level and low-income officials. 3. In some countries, it is sometimes customary to provide small unofficial payments, but the practice is illegal in most countries.
Fairness	ECIVL	Consistent with rules, logic or ethics. <i>[Values]</i>	---
Faith	ECIVL	Confident belief in the truth, value or trustworthiness of a person, idea or thing.	---

³⁰ Searchable at <https://uscode.house.gov> [JLF].

		[Values]	
	ECIVL	---	See <i>Love</i> .
Faithfulness	ECIVL	Adhering firmly and devotedly to someone or something that elicits or demands one's fidelity. [Values]	See also <i>Fidelity</i> .
Favouritism	U4	The biased distribution of resources based on personal preference.	1. e.g. giving offices or benefits to friends and family regardless of qualification. 2. Unfair distribution of positions and resources is also known as <i>cronyism</i> or <i>nepotism</i> . 3. It can be a form of corruption.
	TIACPL, TIACG. TIUK, U4, GAN	---	See <i>Nepotism</i> .
Fidelity	ECIVL	Loyalty or devotion. [Values]	Same as <i>Faithfulness</i> .
Fiduciary risk	U4	The risk that aid funds are used incorrectly.	1. Definition In the context of development aid. 2. It includes the risk that aid funds do not achieve value for money, or are not properly accounted for. 3. It is a particular concern when donors provide direct budget support, because partner governments' public financial management systems are often relatively weak.
Flexibility	ECIVL	Responsive to change. [Values]	---
Focus group	ECI	A small group of people gathered to share their opinions and experiences, thus serving as a representative sample of a larger population.	Information obtained is not analyzed statistically, but instead used for informational purposes (i.e., to assess the culture of an organization).
Forces	GRC	Drive events, conditions and requirements that affect the achievement of objectives.	1. A change in condition is easily understood to be an <i>event</i> . 2. e.g.:

- [1] Industry forces: competitors, supply chain, labor markets, customers, etc.
- [2] Market forces: customer demographics, economic conditions, etc.
- [3] Technology forces: technological shifts and breakthroughs, etc.
- [4] Societal forces: community needs, media trends, etc.
- [5] Regulatory environment laws, rules and regulations, and enforcement trends are all forces.

Forgiveness	ECIVL	Letting go of the past wrongdoings of another so the relationship can move forward. [Values]	---
	ECIVL	---	See <i>Mercy and Repentance</i> .
Fortitude	ECIVL	The strength or firmness of mind that enables a person to face danger, pain or despondency with stoic resolve. [Values]	---
Fraud	TIACPL TIACG	^A The act of intentionally deceiving someone in order to gain an unfair or illegal advantage. [Forms of corruption, Private sector, Public sector]	[Remote sources: GIACC; UN-H; UNDP] 1. [TIACPL & TIACG] Same as 'to cheat'. 2. [TIACPL & TIACG] The advantage may be financial, political or otherwise. 3. [TIACPL & TIACG] Countries consider such offences to be criminal or a violation of civil law. 4. [TIACG] Governments, companies and civil society organisations must have efficient internal reporting channels and follow-up mechanisms to detect fraud, corruption and gross mismanagement inside an organisation.
	U4	^B An economic crime involving deceit, trickery or false pretences by which someone gains unlawfully.	It often accompanies corrupt acts, in particular embezzlement, where it is typically used to falsify records to hide stolen resources.
	GAN	^C The use of deception, trickery and a breach of trust to gain an unfair or unlawful advantage.	Occupational fraud entails the use of one's occupation for personal enrichment through the deliberate misuse or misapplication of the company's resources or assets.
Friendship	ECIVL	A relationship between people based on mutual esteem and	---

		goodwill. [Values]	
	ECIVL	---	See <i>Camaraderie</i> .
Funds	GRC	---	See <i>Retention, Risk financing and Transfer</i> .
Generosity	ECIVL	Liberality in giving or willingness to give. [Values]	---
Gentleness	ECIVL	The quality of being mild and docile. [Values]	---
Genuine, genuineness	ECIVL	Not deceitful or counterfeit; authentic. [Values]	---
	ECIVL	---	See <i>Authenticity and Sincerity</i> .
Ghost worker	U4	Employee who appears on a payroll but do not actually works for the company or the public institution.	Paychecks are created and paid to someone who either does not exist, or exists but does not work for the company or the public institution.
Gift(s)	TIUK	^A Money, goods, services or loans given ostensibly as a mark of friendship or appreciation.	1. It is professedly given without expectation of consideration or value in return. 2. It may be used to express a common purpose and the hope of future business success and prosperity. 3. It may be given in appreciation of a favour done or a favour to be carried out in the future. 4. It has no role in the business process other than that of marking and enhancing relations or promoting the giver's enterprise by incorporating a logo or message on a promotional item.
	GAN	^B Legitimate expenses and common business practices to build relationships or to express appreciation.	1. Gifts and hospitality include travel and entertainment. 2. Disproportional gifts and hospitality are sometimes offered, given, solicited, or received with an obligation or expectation to provide a benefit in return. Accordingly, gifts and hospitality may be corruption offenses, may be used to facilitate corruption, or may give the appearance of corruption. 3. Companies should cover the use of gifts and hospitality in their codes of conduct. The general

			tendency is for companies to state that gifts must be reported and be of nominal value.
	TIUK	---	See <i>Hospitality</i> .
	U4	---	See <i>Grease money</i> .
Gift giving	U4	---	1. People offer presents and favours in various circumstances. It is a cultural practice in many societies. 2. Problems arise when gift giving to and by public officials contradicts impartiality, professionalism, and meritocracy. In exchange for a gift, the official is expected to show preferential treatment to the giver. In those cases, gift-giving can be regarded as bribery.
Giving	ECIVL	Voluntarily transferring knowledge or property without receiving value in return. [Values]	---
Goal	ECIVL	---	See <i>Cooperation and Teamwork</i> .
	GRC	---	See <i>Purpose goal</i> .
Go-between	GAN	---	Same as <i>Intermediary</i> .
Good faith	ECI	The belief in the accuracy of the information or concern being reported.	---
Goodness	ECIVL	Morally right, or admirable because of kind, thoughtful, or honest behavior. [Values]	---
	ECIVL	---	See <i>Morals and Purity</i> .
Goodwill	ECIVL	A friendly attitude in which you wish that good things happen to people. [Values]	---
Governance	TIACPL TIACG	^A Relationships between leaders, public institutions and citizens.	[Remote sources: GDRC; UNESCAP; FH; WB] 1. It is a concept that goes beyond the traditional notion of government.

		[<i>Anti-corruption solutions</i>]	2. It includes the processes by which leaders and public institutions make and implement decisions. 3. The term can also be applied to companies and NGOs. Governance can be extended to the private sector, in what is known as 'corporate governance'. 4. 'Good' governance is characterised as being participatory, accountable, transparent, efficient, responsive and inclusive, respecting the rule of law and minimising opportunities for corruption.
	ECI	^B The act, process or power of exercising authority or control in an organizational setting.	---
	GRC	^C The act of externally and indirectly guiding, controlling and evaluating an <i>entity, process</i> or <i>resource</i> . [<i>General, Governance-Related</i>]	1. Governance is different from management because governance must be EXTERNAL to the object being governed. 2. Governing agents do not have DIRECT control over, and are not part of the object that they govern. 3. Sometimes 'governance' is improperly used to mean 'strategic management' of something. Steer clear of this common misuse. 4. e.g., it is not possible for a CIO to govern the IT function. They are personally accountable for the strategy and management of the function. As such, they 'manage' the IT function; they do not 'govern' it. At the same time, there may be a number of policies, authorized by the board, that the CIO implements and follows. When the CIO is following these policies, they are performing 'governance' activities because the primary intention of the policy is to serve a governance purpose. The board is ultimately 'governing' the IT function because they stand outside of the function and are only able to externally direct, control and evaluate the IT function by virtue of established policies, procedures and indicators. Without these policies, procedures and indicators, the board has no way of governing, let alone affecting the IT function in any way.
	U4	---	1. It goes further than traditional conceptions of government. 2. It focuses on relationships between leaders, public institutions and citizens. 3. It includes decision-making and implementation processes. 4. It can also apply to companies and NGOs.
	GRC	---	See <i>GRC [Governance, Risk, Compliance]</i>

Governance actions & controls	GRC	---	They help externally to direct, control and evaluate an entity, process or resource.
Governance culture	GRC	^A The values, beliefs and behaviors about how processes, resources and the organization itself are externally directed, controlled and evaluated.	It includes the involvement of the board of directors.
	GRC	^B How power and decision-making authority is allocated; and the responsiveness to stakeholders.	---
Graft	GAN	A form of political corruption in which an official acquires financial gain by dishonest or unfair means, especially through the abuse of one's position.	Unlike bribery, graft does not require the official to provide an undue advantage; it is enough that she/he gains something of value apart from her/his official pay when working.
Grand corruption	TIACPL	^A Acts committed at a high level of government that distort policies or the central functioning of the state, enabling leaders to benefit at the expense of the public good.	[Remote sources: UNDP; UN-H; UNODC; CIPE; WIN]
	TIACG	^B The abuse of high-level power that benefits the few at the expense of the many, and causes serious and widespread harm to individuals and society. <i>[Forms of corruption, Public sector]</i>	It often goes unpunished.
	U4	^C Corruption perpetrated at the highest levels of government.	1. Also <i>High-level corruption</i>, in contrast to <i>Petty corruption</i>. 2. It usually involves both substantial benefits for the officials involved and significant losses for the state and its citizens. 3. It can refer to specific acts such as ministers taking multi-million dollar bribes to award lucrative government concessions or embezzling millions from state coffers into a secret bank account. But it also refers to illicit exchanges in the realm of policy formation (see also <i>State capture</i>). 4. Though large sums of money may be involved, other benefits like high-level appointments, inside information and policy influence can be the currency of grand corruption. Corruption at this level is also sometimes referred to as political corruption.
	TIACPL TIACG	---	See also <i>Corruption</i> , <i>Petty corruption</i> and <i>Political corruption</i> .

Gratitude	ECIVL	A feeling of thankfulness and appreciation. [Values]	---
GRC [Governance, Risk, Compliance]	GRC	The integrated collection of <i>capabilities</i> that enable an organization to reliably achieve objectives while addressing uncertainty and acting with integrity. [General]	It encompasses the <i>governance, assurance</i> and <i>management of performance, risk, and compliance</i> .
GRC capability	GRC	The capability or integrated collection of capabilities that enables an organization to reliably achieve objectives, address uncertainty and act with integrity.	In that collection, <i>governance, assurance</i> and <i>management of performance, risk, and compliance</i> are included.
GRC roles	GRC	Any role that is primarily charged with the governance, assurance or management of performance, risk and compliance.	---
Gross risk	TIUK	---	Same as <i>Inherent risk</i> .
Grease money	U4	Bribes, seen from the angle of the briber, and alluding to the 'drop of oil given to a squeaky wheel' of excessive bureaucracy to make the things move smoothly again.	Also called a 'softener', 'sweetener' gift.
Hardworking	ECIVL	Industrious and tireless. [Values]	---
Helpfulness	ECIVL	The property of providing useful assistance or friendliness evidence by a kindly and helpful disposition. [Values]	---
Helpline	GRC	A live or on-demand channel for individuals to ask questions before or while they are engaging in a task.	---
	ECI	---	See <i>Reporting system</i> .

High-level corruption	U4	---	See <i>Grand corruption</i> .
Honesty	ECIVL	Fairness and straightforwardness of conduct. [Values]	---
	ECIVL	---	See <i>Sincerity</i> and <i>Trustfulness</i> .
Honor	ECIVL	^A Principled uprightness of character. [Values]	---
	ECIVL	^B Personal integrity. [Values]	---
	ECIVL	---	See <i>Integrity</i> and <i>Promise-keeping</i> .
Hope	ECIVL	The feeling that something desired can be had or will happen. [Values]	---
Hospitality	TIUK	Entertaining activities being given or received to initiate, develop or strengthen relationships.	1. It includes meals, receptions, tickets to entertainment, social or sports events or participation in sporting events. 2. The distinction between hospitality and gifts can blur, especially where the giver of the hospitality does not attend and act as host.
	GAN	---	For gifts and hospitality, see <i>Gift(s)</i> .
Hotline	ECI	---	See <i>Reporting system</i> .
Humility	ECIVL	Feeling that you have no special importance that makes you better than others. [Values]	---
Illicit financial flows (IFFs)	TIACG	^A The movement of money that is illegally acquired, transferred or spent across borders.	1. The sources of the funds of these cross-border transfers come in three forms: <i>corruption</i> , such as <i>bribery</i> and theft by government officials; criminal activities, such as drug trading, human trafficking, illegal arms sales and more; and <i>tax evasion</i> and <i>transfer mispricing</i> .

		[Forms of corruption, Private sector, Public sector]	2. The volume of illicit financial flows is huge. They have a major impact on the global economy with a devastating impact on poorer countries and have clear links to corruption. 3. Secrecy jurisdictions play a major role in receiving illicit financial flows. 4. Governments should establish mandatory, public registers that disclose the beneficial ownership of trust funds and companies to allow illicit financial flows to be more easily traced and make it harder for people to benefit from the proceeds of corruption and crime.
	U4	^B Cross-border movements of money illegally earned, transferred, or utilised.	They involve the transfer of money earned through illegal activities. These activities include corruption, criminal activities, and efforts to hide wealth from tax authorities.
Impact	GRC	A measure of how an <i>entity</i> or its <i>objectives</i> are affected. [Measurement-Related, Performance-Related, Risk-Related]	1. Quantitatively, impact is often expressed as: — positive/negative affect on financial assets — positive/negative affect on other tangible assets (facilities, equipment) — positive/negative affect on other intangible assets (reputation, information, knowledge, skills) — positive/negative affect on business continuity — positive/negative affect on health & safety. 2. Qualitatively, impact is often expressed using an ordinal scale. 3. Be careful when using ordinal scales to express impact. If you use an ordinal scale, math will be useless because 'High x Low' does not yield a comparative result.
	GRC	---	See <i>Qualitative impact</i> and <i>Quantitative impact</i> .
Independence	ECI	^A Freedom to act without control or influence from others, to be free to make decisions and act without external constraint.	---
	ECI	^B Freedom from conflicting interests — the specialized case of having the ability to make a decision or act in ways which are free from conflict between one's personal interests and the interests of the party on whose behalf we are making	[From "No Virginia, There Is No Such Thing as Independence," by Frank Navran.] In the business world, independence has come to have a specialized meaning, most commonly understood to mean freedom from conflicting interests.

		the decision.	
	ECIVL	^c Able to act without relying on the assistance of others and the resolve to make decisions without others' undue influence. [Values]	---
Indicator	GRC	A metric that can be used to judge underlying activity. [Measurement-Related]	1. There are three types of indicators: <i>leading indicator</i>, <i>lagging indicator</i> and <i>coincident indicator</i>. 2. Indicators are <i>metrics</i> that can be used to judge the 'goodness' or 'badness' of underlying activity. 3. e.g.: — Performance Indicator provides information about whether or not <i>performance targets</i> have been/will be met. — Risk Indicator provides information about whether or not <i>risk appetite</i>, <i>risk tolerance</i> or <i>risk capacity</i> have been/will be exceeded. — Conformance Indicator provides information about whether or not <i>conformance targets</i> have been/will be met. — Quality Indicator provides information about whether or not <i>quality targets</i> have been/will be met.
Industriousness	ECIVL	The characteristic of regularly working hard. [Values]	---
Influence peddling	GAN	---	An influence peddler solicits, receives or accepts an undue advantage from a person so that she/he can exert her/his influence on another party's decisions.
	TIUK	---	See <i>Trading in influence</i> .
Information management	GRC	---	It implements and manages so that capability information is relevant, reliable, timely, secure and available.
Ingenuity	ECIVL	Inventive skill or imagination.	---

[Values]			
Inherent risk	TIUK	^A Risk before consideration of the mitigating effect of any controls.	1. Sometimes referred to as ‘gross risk’. 2. Consideration of inherent risk therefore ignores the existence of controls and makes no assumptions about the effectiveness of such controls. 3. See also <i>Control risk</i> and <i>Residual risk</i> .
	GRC	^B The level of risk in the absence of actions and controls. [Risk-related]	---
Initiative	ECIVL	Ability to begin or to follow through energetically with a plan or task. [Values]	---
Inquiry	GRC	Input to understand perceptions about the governance, assurance and management of performance, risk and compliance, and the occurrence of undesirable events and activities.	The input is sought periodically.
Integrate (To)	GRC	To organize separate parts to provide a coordinated harmonious whole.	---
Integrated support	GRC	'Just-in-time' advice and education to individuals while they are performing a task.	---
Integrated reporting (IR)	TIUK	It aims to provide investors with the information they need to make more effective capital allocation decisions and to facilitate better long-term investment returns.	See <i>International Integrated Reporting Council</i> .
Integrity	TIACPL TIACG	^A Behaviours and actions consistent with a set of moral or ethical principles and standards, embraced by individuals as well as institutions, that create a barrier to corruption. [Anti-corruption solutions]	[Remote sources: UN-H; GI; WIN] See <i>Ethics</i> .
	U4	^B The following of a set of moral or ethical principles.	A National Integrity System is an assessment methodology developed by the NGO Transparency

		International. It evaluates key 'pillars' in a country's governance system, both in terms of its internal corruption risks and their contribution to fighting corruption in society at large. When all the pillars are functioning well, corruption remains in check. Where some or all of the pillars are weak, this can allow corruption to thrive.
ECI	^c Consistency of values and actions that breeds trust and confidence in stakeholders.	When stated and operative values are in congruence.
GRC	^d The keeping and honoring of promises.	1. For a person or organization. 2. If a promise cannot be kept, integrity can be maintained by honoring the promise. 3. Honoring a promise means that, in the event that you are unable to keep your word, you 'clean up' any mess created by not keeping your word. 4. It is impossible to have integrity if there was never an intention of keeping the promise. 5. Type of Promises: — Mandatory Promises are really obligations or promises that are compelled by another party (such as the government). — Voluntary Promises are willingly extended to another party (such as a business partner, customer or employee) including contracts, agreements and other commitments.
GRC	^e The state of being whole and complete.	For an object or system.
ECIVL	^f Strict adherence to moral values and principles. [Values]	---
ECIVL	---	See <i>Goodness, Honor, Morals, Promise-keeping</i> and <i>Purity</i> .
Integrity pact	TIUK	^A A tool for preventing corruption in public contracting, comprising an agreement between the government agency offering a contract and the enterprises bidding for it that they will abstain from bribery, collusion and other corrupt practices for the extent of the contract.
	U4	^B An agreement intended to prevent corruption in public
		One party represents a central, local or municipal government, government subdivision or state-

		contracting.	owned enterprise. The other party is usually a private company interested in obtaining or implementing the contract. Both parties agree not to bribe or take bribes, and to punishment if they break this pledge.
Integrity pillars	TIUK	---	1. Transparency International's National Integrity System is a tool for evaluating key 'Integrity Pillars' in a country's governance system, both in terms of their internal corruption risks and their contribution to fighting corruption in society at large. 2. When all the pillars in a National Integrity System are functioning well, corruption remains in check. If some or all of the pillars are weakened, this can allow corruption to thrive and damage a society.
Intermediary	GAN	A third party that mediates services between two parties.	Also <i>Go-between</i> .
Internal control	TIUK	A process, effected by an entity's board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting and compliance.	[Remote sources: COSO]
Joy	ECIVL	Intense or exuberant happiness often stemming from a sense of interior peace and rightness. [Values]	---
Justice	ECIVL	Conformity to moral rightness in action or attitude. [Values]	---
Kickback	TIUK	^A A payment or in-kind bribe given in return for facilitating a commercial transaction.	1. e.g. of commercial transaction: a contract or a loan. 2. The term describes its most common form where a portion of a contract fee from an awarded contract is returned to the person approving the contract.
	U4	^B A bribe paid after the fact for an undue favour or service.	e.g.: — a company that receives a government contract might send the responsible official regular payoffs for the duration of the contract;

			— street vendors may pay the permission-granting authority a small sum each month as long as they are allowed to operate.
	GAN	^c A form of bribery where one party obtains an undue advantage, and a portion of the undue advantage is 'kicked back' to the individual who gave or will give the undue advantage.	It differs from other forms of bribery in that it implies a form of collusion between the two parties.
Kindness	ECIVL	Caring about the needs of others, concern for their best interests and well-being. [Values]	---
	ECIVL	---	See <i>Caring</i> .
Kleptocracy	U4	System of government in which leaders use their position for private gain at the expense of the governed.	1. A Greek word meaning 'rule by thieves'. 2. It is typically correlated with autocratic regimes with no meaningful accountability mechanism, effectively allowing the leader to plunder the state and its citizens for personal enrichment and to entrench his hold on power. 3. Some well-known former kleptocrats include Francois Duvalier ('Papa Doc') of Haiti, Mobutu of Zaire, and Suharto of Indonesia.
Knowledge	ECIVL	---	See <i>Education</i> .
Know Your Customer (KYC)	TIACG	A set of money laundering measures normally mandated by law which are employed by banks and other financial services to document the true identity of a customer/client and his or her source of wealth to make sure it is legitimate. [Anti-corruption solutions, Private sector]	1. The KYC information is compiled and retained in a client 'profile' that is periodically updated. Actual activity over the account is compared to the KYC profile to identify activity that raises suspicions of money laundering. 2. A sound KYC programme is one of the best tools in a good anti-money laundering programme for detecting suspicious activity.
Lagging indicator	GRC	An indicator that records past activity. [Measurement-Related]	---
Law-abiding	ECIVL	Abiding by the encoded rules of society.	---

		[Values]	
Leadership	ECIVL	Taking charge and being a good example. [Values]	---
Leading indicator	GRC	An indicator that predicts future activity. [Measurement-Related]	Leading indicators are difficult to design and, typically, require historical information to validate.
Learning	ECIVL	---	See <i>Education</i> .
Leniency	GAN	^A Immunity from prosecution (dismissal of all charges).	1. Leniency for participation in a crime is a blanket term. 2. If a company has an effective compliance system in place, this can induce leniency in case of a prosecution.
	GAN	^B A reduction of penalties.	---
Liberty	ECIVL	The right and power to act, believe, or express oneself in a manner of one’s own choosing. [Values]	---
Likelihood	GRC	A measure of the chance of an event occurring. [Performance-Related, Risk-Related]	1. Quantitatively, it is typically expressed as either: — <i>Probability</i> — <i>Likelihood (Mathematical)</i> 2. Qualitatively, it is typically expressed using an <i>Ordinal scale</i> (high, medium, low). 3. Be careful when using ordinal scales to express <i>likelihood</i> . It is impossible to use an ordinal scale with mathematical operations because 'High x Low' does not yield a comparative result. 4. [Historical notes] In English, 'likelihood' has been distinguished as being related to but weaker than 'probability' since its earliest uses. The comparison of hypotheses by evaluating likelihoods has been used for centuries, for example by John Milton in <i>Aeropagitica</i> : <i>“when greatest likelihoods are brought that such things are truly and really in those persons to whom they are ascribed”.</i>
	GRC	---	See <i>Mathematical likelihood</i> and <i>Probability</i> .

Lobbying	TIACPL TIACG U4	^A Any activity carried out to influence a government or institution's policies and decisions in favour of a specific cause or outcome. [Forms of corruption, Private sector, Public sector]	[Remote sources: UNDP; UN-H; ALTER-EU; CPI; CRP] 1. [TIACPL] Even when allowed by law, these acts can become distortive if disproportionate levels of influence exist — by companies, associations, organisations and individuals. 2. [TIACG] When undertaken with integrity and transparency, lobbying is a legitimate avenue for interest groups to be involved in the deliberative process of law making. When lobbying is non-transparent and unregulated, problems arise and measures must be taken to ensure its accountability and openness. 3. [U4] It is an essential tool for stakeholders to make their voice heard with politicians and public officials. 4. [U4] Citizens engage in lobbying when they write to their elected representative or join a protest, etc. Professional lobbyists, by contrast, are paid to advocate for specific interest of their clients before responsible public officials. They are sometimes former officials themselves, hired due to their knowledge of the issues and contacts in the sector. 5. [U4] Terms of engagement of former public officials are usually clear and limited in order to distinguish permissible lobbying from illegal trading in influence.
	TIUK	^B Any direct or indirect communication with public officials, political decision makers or representatives for the purposes of influencing public decision-making, and carried out by or on behalf of any organised group.	---
Lobbyist	TIUK	A consultant lobbyist or an in-house lobbyist (an employee who spends a significant proportion of time on lobbying).	---
Love	ECIVL	A feeling of intense desire and attraction toward a person or idea. [Values]	---
	ECIVL	---	See Faith.
Loyalty	ECIVL	A feeling or attitude of devotion, attachment and affection. [Values]	---

	ECIVL	---	See <i>Allegiance</i> .
Management	GRC	The act of internally and directly guiding, controlling and evaluating an <i>entity, process</i> or <i>resource</i> .	1. It is different from <i>governance</i> because management must be INTERNAL to the object being managed. 2. Managers have personal control over, and are part of the object that they govern. 3. Types of Management: — Strategic Management — Operational Management.
	GRC	---	See <i>Information management, Performance management</i> and <i>Risk management</i> .
	U4	---	See <i>Public financial management (PFM)</i> .
Management actions	GRC	Decisions, processes and the use of associated resources which increase the likelihood that objectives are achieved. [<i>Management-related</i>]	---
Management actions & controls	GRC	--- [<i>Management-related</i>]	They help internally to direct, control and evaluate an entity, process or resource.
Management culture	GRC	The values, beliefs and behaviors about how processes, resources and the organization itself are internally directed, controlled and evaluated. [<i>Management-related</i>]	It includes the way authority is delegated, the degree to which management is centralized and decentralized, and how individuals and teams are enabled and inspired.
Mathematical likelihood	GRC	The hypothetical probability that an event that has already occurred would yield a specific outcome. [<i>Measurement-Related</i>]	1. Unlike probability, mathematical likelihood is used to evaluate past events. 2. [<i>Historical notes</i>] Formerly, likelihood was a synonym for probability, as it still is in everyday English. In his paper “On the Mathematical Foundations of Theoretical Statistics” (<i>Phil. Trans. Royal Soc. Ser. A.</i> 222, (1922), p. 326), Fisher made clear for the first time the distinction between the mathematical properties of 'likelihoods' and 'probabilities': <i>"The solution of the problems of calculating from a sample the parameters of the hypothetical population, which we have put forward in the method of maximum likelihood, consists, then, simply</i>

			of choosing such values of these parameters as have the maximum likelihood. Formally, therefore, it resembles the calculation of the mode of an inverse frequency distribution. This resemblance is quite superficial: if the scale of measurement of the hypothetical quantity be altered, the mode must change its position, and can be brought to have any value, by an appropriate change of scale; but the optimum, as the position of maximum likelihood may be called, is entirely unchanged by any such transformation. Likelihood also differs from probability in that it is not a differential element, and is incapable of being integrated: it is assigned to a particular point of the range of variation, not to a particular element of it." Likelihood was first used in a Bayesian context by Harold Jeffreys in his "Probability and Scientific Method," <i>Proceedings of the Royal Society A</i>. 146, (1934) p. 10. Jeffreys wrote 'the theorem of Inverse Probability' in the form Posterior Probability <i>is proportional to</i> Prior Probability × Likelihood
	GRC	---	See <i>Likelihood</i> .
Maxims	ECI	Short, pithy statements that are used to instruct and guide behavior.	---
Measure	GRC	A value or a <i>metric</i> . [<i>Measurement-Related</i>]	Other forms of the word: — Measurement [<i>noun</i>]: see <i>Measurement</i>. — Measurably, Measurable [<i>adj</i>]: Capable of measurement.
Measure (To)	GRC	To reduce the <i>uncertainty</i> of a value using a standardized unit of measure. [<i>Measurement-Related</i>]	See <i>Measurement</i> .
Measurement	GRC	The reduction of <i>uncertainty</i> of a value. [<i>Measurement-Related</i>]	1. Measurement is not perfect. There will always be some sort of error in a measurement. Types of error include: Type A Error, Type B Error. 2. Measurement and <i>evaluation</i> are related concepts. Measurement is, generally, free from judgement. Evaluation, on the other hand, uses one or more measures to judge the value of something against criteria. 3. See <i>Measure (To)</i>.

Measurement of corruption	U4	Quantification of the extent of corruption.	There are two main approaches in appraising/evaluating corruption. One is measurement, which aims to quantify the extent of corruption. The other is assessment, which seeks to identify the factors that allow corruption to take place.
Mercy	ECIVL	Forgiveness shown toward someone whom you have the power to punish. [Values]	---
	ECIVL	---	See <i>Forgiveness</i> .
Metric	GRC	A single value obtained by direct measurement, or calculated using several other constituent values. [Measurement-Related]	'Total Sales' is a metric that directly measures the quantity of sales in a given period. 'Sales per employee' is a calculated metric that divides 'Total Sales' by 'Total Number of Employees'. - A metric that provides information about whether something is 'good' or 'bad' is called an <i>indicator</i>.
Mission	GRC	Statement of what the organization will achieve. [Performance-Related]	---
Moderation	GRC	Having neither too little nor too much of anything. [Values]	---
Modesty	ECIVL	---	See <i>Decency</i> .
Money laundering	TIACPL TIACG	^A The process of concealing the origin, ownership or destination of illegally or dishonestly obtained money by hiding it within legitimate economic activities to make them appear legal. [Forms of corruption, Private sector]	[Remote sources: StAR; OECD; BIG; UNDP; FATF; IMoLIN; WG] [TIACG] Money laundering thrives when assets can be hidden through shell companies and opaque ownership structures. [TIACG] Governments should establish mandatory, public registers that disclose the beneficial ownership of trust funds and companies to make it more difficult and less attractive for people to benefit from the proceeds of corruption and crime. [TIACG] A sound <i>Know Your Customer</i> programme is one of the best tools in a good anti-money laundering programme for detecting suspicious activity.
	U4	^B Any act or attempted act disguising the source of money or	It includes concealing the origins and the use of the illegal assets.

		assets from criminal activity.	2. It is often used to hide the proceeds of corruption, and is practiced by drug traffickers, human traffickers, kleptocrats and white-collar criminals. 3. Bank secrecy makes laundered money particularly hard to trace.
	GAN	^C A process in which the ownership, destination and origin of illegally obtained money is concealed or disguised.	The objective is to make illegally obtained money appear to originate from a legitimate source.
Morals	ECI	^A Values that we attribute to a system of beliefs that help the individual define right versus wrong, good versus bad.	[From “What is the Difference Between Ethics, Morals and Values?”, by Frank Navran.] 1. These typically get their authority from something outside the individual — a higher being or higher authority (i.e., government, society). 2. Moral concepts, judgments and practices may vary from one society to another.
	ECIVL	^B Individual beliefs about what is right and wrong. [Values]	---
	ECI, ECIVL	---	See <i>Ethics</i> .
	ECI		See <i>Ethics culture</i> and <i>Values</i> .
	ECIVL	---	See <i>Credo, Goodness, Purity</i> and <i>Righteousness</i> .
	GRC	---	See <i>Culture</i> .
Motivation	ECIVL	Resolve to put forth one’s best effort. [Values]	Same as <i>Determination</i> .
Mutual legal assistance	TIACG	The formal process of cooperation between two or more jurisdictions, through which a state can ask for and receive assistance in gathering information and evidence from private and public sources for use in official investigations and prosecutions. [Anti-corruption solutions]	1. e.g. of cooperation: on cross-border <i>money laundering, asset recovery</i> and <i>tax evasion</i> cases. 2. The cooperation is usually enacted through a treaty. 3. Governments should ensure greater domestic and international inter-agency cooperation to enable more effective and faster cross-border sharing of information.
National Integrity Systems	TIACPL	A holistic approach to analyse both the extent and causes of	[Remote source: UNDP]
	TIACG	corruption in a particular country by looking at the system of	1. Those institutional pillars include the executive, legislature, judiciary, ombudsman, media, civil

		checks and balances and institutional pillars that form a society. [Anti-corruption solutions]	society and business sector. 2. Developed by Transparency International, this framework is useful for evaluating a country's institutional strengths and weaknesses and developing an anti-corruption strategy.
	TIUK	---	See <i>Integrity pillars</i> .
Negative effect	GRC	^A A measure, expressed as a function of the likelihood that an event may occur, how fast the event may impact objectives and the estimated negative impact that an event may have on objectives. [Risk-Related]	When dealing with a future event.
	GRC	^B A measure of the negative impact that an event had on objectives. [Risk-Related]	When dealing with a past event.
Neopatrimonialism	U4	A style of governance based on informal patron-client relationships, where the elite uses resources to secure loyalty from the general population.	e.g. of resources: public goods and public offices.
Nepotism	TIACPL TIACG TIUK	^A Form of favouritism based on acquaintances and familiar relationships whereby someone in an official position exploits his or her power and authority to provide a job or favour to a family member or friend, even though he or she may not be qualified or deserving. [Forms of corruption, Private sector, Public sector]	[Remote source: UNDP] Also see <i>Clientelism</i> .
	U4	^B A form of favouritism involving family relationships, in which someone exploits his or her authority to procure jobs or other favours for relatives.	When this treatment is extended to friends and associates, the appropriate term is <i>cronyism</i> .
	GAN	^C A form of favouritism shown to family members without regard to merit.	---

	U4	---	See <i>Favouritism</i> .
Nominal scale	GRC	A scale on which information is displayed in categories without any specific order. [<i>Measurement-Related</i>]	1. Typical scales include: Blue, Green, Yellow; Fruits, Vegetables; Cars, Trucks. 2. Only the most simple operations, such as equivalence and set membership, are possible with nominal scale data.
Nominee	TIACG	Legal manager, owner or shareholder of limited companies or assets who acts on behalf of the real manager, owner or shareholder of these entities. [<i>Forms of corruption, Private sector</i>]	1. Nominees obscure the reality of who is really operating or benefiting from the company and are often used when the beneficial owners do not wish to disclose their identity or role in the company. 2. Professional nominees are paid a fee for their services but otherwise have no interest in the transactions. 3. Nominees could also be family members or friends. 4. Often, nominees pre-sign documentation, such as letters of resignation, which the beneficial owner can choose to effect at any time. 5. Governments should establish mandatory, public registers that disclose the beneficial ownership of trust funds and companies. Public registers of beneficial ownership would allow ill-gotten gains to be more easily traced and make it more difficult and less attractive for people to benefit from the proceeds of corruption and crime.
Non-Executive Director	TIUK	An independent director with no material relationship to the company.	---
Notification	GRC	Provision of multiple pathways to report the actual or potential occurrence of undesirable conditions, events and conduct, as well as the occurrence of desirable events. [<i>Compliance-Related</i>]	---
Obedience	ECIVL	^A Compliance with that which is required. [<i>Values</i>]	---
	ECIVL	^B Adherence to the requests of legitimate authority. [<i>Values</i>]	

	ECIVL	---	See <i>Compliance</i> .
Objective	GRC	Something that an entity intends to attain or accomplish. [General, Management-Related, Measurement-Related, Performance-Related, Risk-Related]	1. To be measurable, objectives must be mapped to indicators, targets and tolerances. 2. Synonym: <i>Purpose goal</i> .
Official	TIUK	---	See <i>Public official</i> .
Offshore financial centre(s) (OFC)	TIACPL TIACG	^A Country or jurisdiction that provides financial services to non-residents on a disproportionate scale to the domestic economy as a result of financial incentives. [Forms of corruption, Private sector]	[Remote sources: IMF; UNDP; BIG; OECD; GFI; TJN; StAR] 1. Those countries or jurisdictions are sometimes called ‘fiscal paradises’ or ‘tax havens’. 2. e.g. for financial incentives: minimum government interference and very low or zero tax rates.
	U4	^B A jurisdiction providing tax and regulatory privileges, usually to companies, trusts and bank account holders.	1. Account holders get privileges on the condition they do not conduct active business within that jurisdiction. 2. Off-shore financial centres host a functional financial service centre, the commercial response to provisions offered by tax havens.
Ombudsman	ECI	A designated neutral or impartial dispute resolution practitioner whose major function is to provide confidential and informal assistance to managers and employees and/or clients of the employer: patients, students, suppliers or customers.	---
Open government	TIUK	The opening up of government processes, proceedings, documents and data for public scrutiny and involvement.	The Open Government Partnership (OGP) is an International platform for domestic reformers committed to making their governments more open, accountable, and responsive to citizens. OGP was launched in 2011; since then, OGP has grown from 8 countries to 70 participating countries as of 25 November 2016. ³¹
Operational management	GRC	---	See <i>Management</i> (GRC).
Operational transparency	TIUK	Where the company opens up key processes vulnerable to	1. e.g.: the tendering process across its stages in public and procurement, its lobbying activities and

³¹ OGP's website: www.opengovpartnership.org [JLF].

		corruption so that the public and other stakeholders can see, within the limits of commercial confidentiality, privacy, data protection and security, information on the processes.	its recruitment processes. 2. <i>Transparency</i> is one of the best defences against corruption.
Opportunity	GRC	^A An event that has, on balance, a desirable effect on achieving objectives. [Performance-Related]	---
	ECIVL	^B Favorable or advantageous circumstance or combination of circumstances. [Values]	---
Optimism	ECIVL	A bright, hopeful view and expectation of the best possible outcome. [Values]	---
Orchestrate	GRC	The ways and means of governance, performance, risk, control and compliance capabilities. [Compliance-Related; Governance-Related, Performance-Related, Risk-Related]	---
Ordinal scale	GRC	A scale on which information is displayed in order of magnitude because there is no standard of measurement of differences. [Measurement-Related]	1. Typical scales include: — High, Medium, Low — Hot, Medium, Cold — Tall, Medium, Short. 2. Be careful using mathematical operations on ordinal scales since they only encode order. Formula such as 'High x Low' does not necessarily produce any mathematically useful result. 3. When using an ordinal scale, the central tendency of a group of items can be described by using the group's mode (or most common item) or its median (the middle-ranked item), but the mean (or average) cannot be defined.

Organizational transparency	TIUK	Full disclosure by a company of its holdings.	Information is reported accessibly to the public by a company on all its subsidiaries, associates and joint ventures, including information about the percentages owned by the parent company, the countries of its incorporation and the countries in which it conducts business.
	TIUK	---	See <i>Transparency</i> .
Outcomes	ECI	Results of actions taken.	The expected outcomes of an ethics and compliance programs are reduced pressure to compromise standards; fewer observations of misconduct; increased rate of reporting observations that occur; and a decline in retaliation against whistleblowers.
Oversight	TIACPL	The process of independently monitoring and investigating — internally or externally — the operations and activities of a government agency, company or civil society organisation to ensure accountability and efficient use of resources. [<i>Anti-corruption solutions</i>]	[Remote sources: WB; UN-H; EPAC; POGO; PPub]
	TIACG		
Pact(s)	TIACPL	Voluntary agreement among different parties to formally commit to mutually-agreed ‘rules of the game’. [<i>Anti-corruption solutions</i>]	[Remote sources: UN-H; UNODC; UNGC; WB]
	TIACG		1. Those parties include businesses, government agencies and contract bidders. 2. The agreement includes the refusal to engage in <i>bribery</i> and the promise to uphold human rights.
Passive bribery	TIUK	^A The request or receipt, directly or indirectly, by any persons who direct or work for, in any capacity, private sector entities, of any undue advantage or the promise thereof for themselves or for anyone else, or the acceptance of an offer or a promise of such an advantage, to act or refrain from acting in breach of their duties. ³²	[Remote source: CoE-CLCC] See also <i>Active bribery</i> .
	U4	^B The act of receiving the bribe.	This does not mean the passive briber has taken no initiative — in many cases he or she may have demanded the bribe in the first place.

³² This definition is restricted to *passive bribery in the private sector* (article 8 of the Council of Europe's Criminal Law Convention on Corruption, 1999) [JLF].

	GAN	---	1. Demand side or passive bribery entails an individual or entity asking for or accepting an advantage in return for acting or not acting in relation to one's official duties. 2. A typical form of demand side bribery is the denial of goods or services.
Patience	ECIVL	The ability to accept delay, suffering or annoyance without complaint or anger. [Values]	---
Patronage	TIACPL TIACG	^AForm of favouritism in which a person is selected, regardless of qualifications or entitlement, for a job or government benefit because of political affiliations or connections. [Forms of corruption, Private sector, Public sector]	[Remote source: CMI]
	TIUK	^BThe dispensation of favours and benefits.	1. e.g. [of favours and benefits]: public office, employment, contracts, subsidies, grants, honours by a patron. 2. Patronage is often made to build and retain the support of those who benefit. This can be to retain political office or to exercise informal power.
	U4	^CThe support or sponsorship of a patron (wealthy or influential guardian).	1. It is used to make appointments to government jobs, promotions, contracts for work, etc. 2. The desire to gain power, wealth and status through their behaviour motivates most patrons. 3. It violates the boundaries of legitimate political influence and the principles of merit.
	GAN	^DA system in which a number of organizations, companies and/or individuals bestow support or financial benefits upon one another.	Political patronage occurs when political supporters are rewarded for their support (e.g. by being appointed to public office or receiving contracts, subsidies or other benefits), regardless of merits.
Peace	ECIVL	Freedom from war, violence and discord. [Values]	---
Perception survey	U4	Questionnaire that asks about the respondent's views on levels of corruption in a country/sector/institution.	Sometimes [they ask about] his or her impression of whether the situation is changing for the better or worse.
Performance	GRC	---	See <i>Planned Performance</i> (GRC).

	ECIVL	---	See <i>Dependability</i> and <i>Reliability</i> .
Performance culture	GRC	The values, beliefs and behaviors about the <i>governance, assurance</i> and management of performance. <i>[Assurance-Related; Governance-Related, Management-Related; Performance-Related, Risk-Related]</i>	It includes setting objectives and <i>indicators</i> of performance, enabling and evaluating performance, and how individual and team performance is recognized.
Performance indicator	GRC	---	See <i>Indicator</i> .
Performance management	GRC	The act of managing processes and resources to pursue reward while also addressing risk. <i>[Management-Related; Performance-Related, Risk-Related]</i>	---
Perseverance	ECIVL	Steady persistence in adhering to a course of action, a belief or a purpose. <i>[Values]</i>	---
Perspective	ECIVL	Ability to see the 'big picture' and determine the relative importance of different interests and priorities. <i>[Values]</i>	---
Petty corruption	TIACPL TIACG	^A Everyday abuse of entrusted power by low- and mid-level public officials in their interactions with ordinary citizens, who often are trying to access basic goods or services in places like hospitals, schools, police departments and other agencies. <i>[Forms of corruption, Public sector]</i>	[Remote sources: GI; UNDP; UN-H; RAI] See <i>Corruption</i> and <i>Grand corruption</i> .
	U4	^B Everyday corruption that takes place when bureaucrats meet the public.	1. Alternatively called 'administrative' or 'bureaucratic' corruption. 2. While the sums of money involved tend to be small, they are far from 'petty' for the people concerned. e.g. paying bribes to get an ID; enrol in school; or have a phone line installed.
	GAN	^C Everyday corruption where public officials abuse their power in interactions with citizens or companies who try to	1. It is sometimes referred to as 'routine' corruption. 2. It can also be described as 'survival' corruption, a form of corruption sought by low-level or mid-

		access basic goods or services.	level revenue officers who are grossly underpaid and who depend on taking relatively small, but illegal, payments. 3. See <i>Facilitation payments</i> .
Planned performance	GRC	The level of reward that the organization expects to gain once planned actions and controls are operating. <i>[Performance-Related]</i>	---
Policy	GRC	---	It provides the 'why'; is high level and strategic; sets the tone, context or intent; and changes infrequently.
Political contribution	TIACPL TIACG	^A Any contribution, made in cash or in kind, to support a political cause. <i>[Forms of corruption, Private sector, Public sector]</i>	[Remote sources: GOPAC; CRP] e.g. gifts of property or services, advertising or promotional activities endorsing a political party, and the purchase of tickets to fundraising events.
	TIUK	^B Financial and in kind gifts donated or transferred to a political party, politician or political candidate.	1. It may include sponsorships, gifts of property or services, advertising or promotional activities endorsing a political party, the purchase of tickets to fundraising events, subscriptions and affiliation fees, money to meet expenses, and loans, property, services and other facilities at less than market value. 2. The release of employees without pay from the employer to undertake political campaigning or to stand for office could also be included in the definition.
Political corruption	TIACPL TIACG	^A Manipulation of policies, institutions and rules of procedure in the allocation of resources and financing by political decision makers, who abuse their position to sustain their power, status and wealth. <i>[Forms of corruption, Public sector]</i>	[Remote sources: CMI; OECD] See <i>Corruption, Grand corruption and Petty corruption</i> .
	U4	^B The manipulation of policies, institutions and rules in the financing of political parties and in electoral campaigns.	Narrow sense.
	U4	^C Corruption taking place at the highest levels of government where policies and rules are formulated and executive decisions are made.	1. Broader sense. 2. A synonym for 'grand corruption'.

Political engagement	TIUK	The ways in which a company contributes to or participates in the political process.	It can include but is not limited to activities such as political contributions, indirect political expenditure, lobbying, lobbying through trade associations and other membership bodies, the revolving door, secondments, training of public sector officials and political activities related to the workplace.
Political expenditure-indirect	TIUK	Any independent campaign spending on activity that can reasonably be seen as intended to influence who or what people vote for at a poll that is not a political contribution as defined above.	---
Politically exposed person(s) (PEP)	TIACG	^A Individuals who hold or held a prominent public function. [Forms of corruption, Private sector, Public sector]	1. e.g.: the head of state or government, senior politicians, senior government, judicial or military officials, senior executives of state-owned corporations, or important political party officials. 2. The term often includes their relatives and close associates. 3. Banks and other financial institutions are supposed to treat these clients as high-risk, applying enhanced due diligence at both the start of the relationship and on an ongoing basis, including at the end of a relationship to ensure that the money in their bank account is not the proceeds of crime or corruption. Banks must subject PEPs to more robust and effective <i>enhanced due diligence</i> checks to ensure the legitimacy of their source of wealth.
	TIUK	^B A person who has been entrusted with a prominent public function, is a senior political, or is closely related to such persons.	By virtue of a public position, the provisions in bribery laws and the influence the person holds, a PEP may present risk of bribery.
	U4	^C Individuals who are or were in the past entrusted with prominent public functions in a foreign country.	1. e.g.: heads of state, senior politicians, military officials, senior executives. 2. Many PEPs hold positions that can be abused for the purpose of laundering illicit funds or corruption.
	TIACG, U4	---	See also <i>Enhanced due diligence</i> .
Political will	TIACPL TIACG	Demonstration and commitment by political leaders to address the challenges facing society or to fulfil a political pledge, by pursuing the appropriate policy responses. [Anti-corruption solutions, Public sector]	[Remote sources: UNDP; CMI; WB] 1. e.g. of challenges: fighting corruption or increasing political participation. 2. 'Policy responses' includes wide-spread reforms.

Potential risks	GAN	---	See <i>Red flag</i> .
Predicate offence	U4	The criminal activity from which the proceeds of a crime are derived.	Money laundering is a derivative crime. Its status as a crime depends on the origin of the funds involved.
Price fixing	GAN	An agreement between competing businesses to buy or sell a product, service, or commodity at an agreed upon price.	1. The agreement can also entail maintaining the market conditions so that the price is kept at a given level by controlling supply and demand. 2. Price fixing seeks to coordinate pricing for the mutual benefit of the traders. 3. The group of 'market shapers' involved in price fixing is sometimes referred to as a cartel. 4. Antitrust laws commonly criminalize price fixing, but many exceptions exist.
Principal-agent theory	U4	---	1. It assumes that the problem of corruption is one of bureaucrats and other public employees ('agents') not following the rules and failing to fulfil the expectations of their leaders ('principals'). 2. This theory is based on an economic concept called the principal-agent problem. 3. Agents are delegated the responsibility to implement and enforce rules and regulations, but they can choose to pursue their private interests instead of the public interest represented by the principal. They can do this because principals in complex organisations don't necessarily have access to all the information about what goes on, and agents can withhold key information, so principals are not fully able to monitor and control what agents do. This 'information asymmetry' creates opportunities for corruption. In other words, not participating in corrupt actions is assumed to be the normal state of affairs as mandated by principals, and corruption is a deviation from this norm. 4. The solution, in this way of thinking, is for policy makers (the principals) to change the rules and the monitoring enforcement mechanisms to limit the room for deviation and assure that bureaucrat's behavior will stay closer to the expected norms of clean management. This thinking gave rise to a number of 'technical' reforms, including measures aimed explicitly at corruption, and those that are assumed to implicitly alter incentives for corruption through controls and monitoring of important government processes where corruption can take place.
Principled Performance	GRC	The act of <i>reliably</i> achieving <i>objectives</i> while addressing <i>uncertainty</i> and acting with <i>integrity</i>. [General]	Principled Performance provides a modern point of view and disciplined approach to business. The definition above can be elaborated in four parts: [1] Achieve Objectives includes setting appropriate and intentional objectives (luck doesn't count)

and demonstrating measurable achievement.

[2] **Addressing Uncertainty** includes the consideration of both threats and opportunities; risk and reward as the uncertain future unfolds.

[3] **Acting with Integrity** means honoring one's word including both mandatory obligations (laws and regulations) and voluntary promises (contracts and other items).

[4] **Reliably** applies to all of the items above and requires:

— *Discipline*. Ensure that the organization is both *managed* and *governed* with appropriate assurance.

— *Consistency*. That achievement is steady with relatively few (bad) surprises.

— *Accuracy*. That relevant information is free from error and bias; and can be trusted.

Private sector	TIACPL	Any company, household and institution that is not controlled by the <i>public sector</i> and which is run for private profit. [Private sector]	[Remote sources: OECD; UNDP; UNGC; ICC] 1. [TIACPL] Private sector corruption is characterised by groups from this sector influencing decisions and actions that lead to abuses of entrusted power. 2. [TIACG] All private sector bodies should commit to implement a programme to counter <i>bribery</i> and prohibit bribery in any form, whether direct or indirect.
	TIACG		
Private sector corruption	U4	The abuse of professional obligations within a corporation or other non-governmental entity for private gain.	1. e.g. when a corporate employee sells commercial secrets to a competitor. 2. The term is also used more broadly for situations where individuals or groups from the private sector influence public officials to take decisions and actions that constitute abuses of entrusted power. e.g. corporations offering bribes to public officials in exchange for favourable legislation or lucrative contracts.
	TI, U4, GAN, ECI	---	See <i>Corruption</i> .
Private-to-private bribery	TIUK	Bribery that takes place between commercial organisations.	---
	TI, GAN, U4	---	See <i>Bribery</i> .
Proact	GRC	Proactively incent desirable conditions and events; and	---

		prevent undesirable conditions and events with management actions and controls. [Management-Related]	
Proactive actions & controls	GRC	--- [Management-Related]	They proactively incent desirable and prevent undesirable conditions or events.
Probability	GRC	A measure of the chance that an event (or set of events) will occur expressed on a linear scale from 0 (impossibility) to 1 (certainty). [Measurement-Related]	1. Sometimes, probability is expressed as a percentage between 0 and 100%. 2. Quantitatively, probability is typically expressed as: — Mathematical Probability [meaning] proportion of favourable outcomes to the total number of possibilities if these are indifferent; — Empirical Probability or the proportion observed in a sample; — Relative Frequency or the limit of this as the sample size tends to infinity; — Subjective Probability or by more subjective criteria.
	GRC	---	See <i>Likelihood</i> .
Procedure	GRC	--- [Compliance-Related]	It provides the 'how to' of policies and guides their implementation; is audience-specific; provides exact instructions that will ensure compliance with a given policy.
Process	GRC	A sequence of interdependent and linked procedures which consume one or more resources to convert inputs into outputs. [General]	---
Procurement	TIACPL	^ A multi-step process of established procedures to acquire goods and services, from the initial needs assessment to the contract's award and service delivery. [Private sector, Public sector]	[Remote source: UNPCDC]
	TIACG		1. [TIACPL & TIACG] The goods and services are acquired by any individual, company or organisation. 2. [TIACG] G20 governments should adopt and urge all governments to promptly enact the standards for procurement and public financial management, consistent with Article 9 of the UNCAC and the OECD Principles on Enhancing Integrity in Public Procurement.

			3. [TIACG] All governments should implement internal procurement guidelines to ensure compliance with the law and maximum transparency in bidding processes for public contracts.
	U4	^B The different stages of acquiring goods or services from an external source, and where buyers, often in a bidding process, look for the best value-for-money offer for the goods and services that need to be procured.	e.g. of buyers: institutions and organisations.
Program, programme	TIUK	---	See <i>Anti-bribery programme</i> .
	GAN	---	See <i>Compliance program</i> .
Promise-keeping	ECIVL	Keeping your word that that you will certainly do something. [Values]	---
	ECIVL	---	See <i>Honor and Integrity</i> .
Promises	GRC	---	See <i>Integrity (GRC) and Requirement</i> .
Propriety	ECIVL	---	See <i>Decency</i> .
Proportionality	GAN	The establishment by a company of adequate policies and prevention, detection, and follow-up measures based on the company's risk assessment, proportionate to the size, nature and complexity of the company's business activities.	---
	TIUK	---	The anti-bribery programme should be designed and implemented based on the company's risk approach (also called 'risk appetite') with risks identified through recurring assessments.
Protected disclosure	U4	A statement or report about serious wrongdoing that entitles the person who made the disclosure to support and protection from reprisal.	1. Usual e.g. of wrongdoing: corrupt conduct, maladministration or a waste of public money. 2. Protected Disclosures legislation is in place in many countries to provide the legal framework to encourage people to report wrongdoing without the fear of retaliation.
Prudence	ECIVL	Doing something right because it is the right thing to do. [Values]	---
Public financial management	U4	The legal and organisational framework for supervising the	1. Fiscal discipline and effective allocation of resources and public services are the underpinning

(PFM)		budget cycle.	features of a sound PFM. 2. Donor support PFM reforms as part of a wider anti-corruption agenda because of the relative share of public expenditure in a country's economy and the fact that corruption in PFM can directly affect a range of different development outcomes, such as pro-poor growth, or the quality and availability of public services.
Public official	TIUK	An officer or employee of a government, public department or public international organisation.	Definitions in anti-bribery laws vary and may include employees of state owned enterprises and other government funded or owned entities.
Public reporting	TIUK	A structured communication to stakeholders and commonly made through an annual report or a sustainability or similar report.	The opportunity afforded by web reporting is moving public reporting to a continuous reporting process where information is changed dynamically.
Public sector	TIACPL	The government and its decentralised units that use public funds and provide services based on the motivation to improve citizens' lives rather than to make a profit. [Public sector]	[Remote sources: OECD; IPSASB; UNPAN; WB]
	TIACG		It includes the police, military, public roads and transit authorities, primary schools and healthcare system.
Punctuality	ECIVL	Adherence to the exact time of a commitment or event. [Values]	---
Purity	ECIVL	Moral goodness. [Values]	---
	ECIVL	---	See <i>Goodness and Morals</i> .
Purpose goal	GRC	---	Same as <i>Objective</i> .
Qualitative data	ECI	Data that is descriptive.	1. It can be collected in several ways: focus groups, interviews and open-ended survey questions. 2. Qualitative data is generally more subjective than quantitative data.
	ECI	---	See <i>Data</i> .
Qualitative impact	GRC	An impact often expressed using an ordinal scale or nominal scale.	---

		[Measurement-Related]	
	GRC	---	See <i>Impact</i> .
Quantitative data	ECI	Data that is numeric and, as such, lends itself more easily to comparisons.	It is often gathered via survey research.
	ECI	---	See <i>Data</i> .
Quantitative impact	GRC	A positive/negative affect on assets, business continuity, and health & safety.	Financial, tangible, and intangible assets are included.
		[Risk-Related]	
	GRC	---	See <i>Impact</i> .
Quality indicator	GRC	---	See <i>Indicator</i> .
Reason	ECIVL	The ability to think and make good judgments.	---
		[Values]	
Recognition	ECIVL	An acceptance as true or valid.	---
		[Values]	
Reconciliation	ECIVL	Jointly working through divergent ideas or positions so all involved can work together.	---
		[Values]	
Recovery of assets	GAN	Legal process through which goods or resources stolen through corruption are repatriated.	---
Red flag	GAN	Warning sign of potential business risks.	Red flags should be periodically researched, analyzed, reviewed and addressed as part of a company's compliance activities.
Red tape	GAN	Excessive regulation or rigid conformity to formal rules that hinders or prevents actions or decisions.	---

Regulation	GAN	---	See <i>Red tape</i> .
Relative frequency	GRC	---	See <i>Probability</i> .
Reliability	ECIVL	Consistent performance upon which you can depend or trust. [<i>Values</i>]	---
	ECIVL	---	See <i>Dependability</i> .
Repentance	ECIVL	Remorse for past wrongdoings. [<i>Values</i>]	---
	ECIVL	---	See <i>Forgiveness</i> .
Reporter	ECI	Any employee who observes workplace misconduct and informs an appropriate authority.	The authority may be external or internal to the organization.
Reporting system	ECI	Any mechanism established by an organization in order to provide employees and other agents with a means to report misconduct to the organization without fear of retribution.	1. e.g. of mechanisms: helpline, hotline, website. 2. An essential component of an ethics and compliance program, reporting systems may be confidential and/or anonymous and enable the organization to exercise due diligence to prevent and detect criminal conduct.
Reputational risk	ECI	Potential for harm resulting from the loss of stakeholder trust.	---
Requirement	GRC	Something that an <i>entity</i> must address as a result of making a promise. [<i>Compliance-Related</i>]	1. Mandatory Requirement is a promise that is compelled by another party (such as the government). 2. Voluntary Requirement is a promise that is willingly extended to another party (such as a business partner, customer or employee) including contracts, agreements and other commitments.
Residual risk	TIUK	^A The risk of an adverse event after taking account of the mitigating effect of controls.	1. It is sometimes referred to as 'net' risk. 2. See also <i>Control risk</i> and <i>Inherent risk</i> .
	GRC	^B The level of risk after actions and controls are in place. [<i>Risk-Related</i>]	---

Resilience	ECIVL	The ability to rebound quickly from misfortune or change. [Values]	---
	ECIVL	---	See <i>Stamina</i> .
Resource	GRC	A useful asset that can be used to achieve objectives.	1. Resources are used in <i>processes</i> to develop value and achieve objectives. 2. e.g.: [1] Human Resource = people [2] Financial Resource = capital, money [3] Physical Resource = facilities, land [4] Technology Resource = software, hardware (technologies) [5] Information Resource = data, information
Resourcefulness	ECIVL	The ability to act effectively or imaginatively, especially in difficult situations. [Values]	---
Respect	ECIVL	Showing due deference to the innate dignity and value of others. [Values]	---
	ECIVL	---	See <i>Democracy, Self-Respect and Tolerance</i> .
Respond	GRC	Desirable conditions and events with rewards; and correct undesirable conditions and events so that the organization recovers from and resolves each immediate issue and improves future performance. [Performance-Related]	---
Responsibility	ECIVL	That for which someone is responsible or answerable.	---

[Values]				
Responsible engagement	political	TIUK	Where such engagement is based on values of integrity, legitimacy, accountability and oversight, consistency and transparency.	---
Resources		ECIVL	---	See <i>Sustainability</i> .
Responsive actions & controls		GRC	---	They reward desirable and correct undesirable conditions or events.
Retention		GRC	The use of internal funds to finance risk.	---
Revolving door(s)		TIACPL	^A An individual who moves back and forth between public office and private companies, exploiting his/her period of government service for the benefit of the companies they used to regulate.	[Remote sources: UNDP; CRP; GRECO]
		TIACG TIUK	^B The movement of individuals between positions of public office and jobs in the same sector in the private or voluntary sector, in either direction. <i>[Forms of corruption, Private sector, Public sector]</i>	1. [TIACG] If not properly regulated, it can be open to abuse. 2. [TIACG] A cooling off period is the minimum time required between switching from the public to the private sector intended to discourage the practice and minimise its impact. Reasonable minimum cooling-off periods should be adopted by governments to mitigate the risk of conflicts of interest. They should accompany a comprehensive, transparent and formal assessment procedure which assesses whether post-public office employment is compatible with former duties.
		U4	^C Individuals' moves from jobs as legislators or regulators into jobs in companies or lobby firms subject to legislation and regulation.	It can be abused if not properly regulated.
Rewarding actions & controls		GRC	---	To recognize desirable conduct and encourage similar conduct in the future.
[Performance-Related]				
Righteousness		ECIVL	^A The state of being morally upright. [Values]	---
		ECIVL	^B Without guilt or sin. [Values]	---

Rightness	ECIVL	---	See <i>Joy</i> and <i>Justice</i> .
Risk	TIUK	^A The possibility that an event will occur and adversely affect the achievement of objectives.	[Remote source: COSO]
	GRC	^B A measure of the <i>negative effect of uncertainty</i> on achieving <i>objectives</i> . [<i>Risk-Related</i>]	On <i>measurement</i> of risk: — Risk, therefore, is measurable or estimable (unlike true <i>uncertainty</i>)
	GRC	^C A measure of the <i>likelihood</i> that an <i>event</i> may occur, how fast the event may <i>impact</i> the <i>entity</i> , and the estimated negative impact that an event may have on <i>objectives</i> . [<i>Risk-Related</i>]	— High Risk, therefore, means that when considering the likelihood, velocity and negative impact of a future event(s), in most cases likelihood, velocity and impact are not singular values. Rather, they are continua or distributions. e.g., when considering the risk of automobile transportation, we must consider the distribution of likelihoods and impacts at these distributed likelihood values.
	GRC	^D An event or condition that creates a state where undesirable effects may be possible. [<i>Risk-Related</i>]	1. Colloquial use. 2. The water on the floor is a <i>risk</i> to people who walk by. What the speaker really means is that the condition of 'water on the floor' may lead to someone slipping.
	TIUK, GRC	---	See <i>Residual risk</i> .
	TIUK	---	See <i>Control risk</i> and <i>Inherent risk</i> .
	GRC	---	See <i>GRC [Governance, Risk, Compliance]</i> .
	ECI	---	See <i>Ethics risk</i> and <i>Reputational risk</i> .
	U4	---	See <i>Fiduciary risk</i> .
	GAN	---	See <i>Potential risks</i> .
Risk (To)	GRC	To put something in a state or situation where it may encounter undesirable effects.	This verb is used with an object:

		[Risk-Related]	— To <i>risk capital</i> means to put capital in a state or situation where it may be lost. — To <i>risk one's life</i> means to put health and safety in a state or situation where it may be lost.
Risk analysis criteria	GRC	[Are] quantitative or qualitative values against which level of risk is evaluated. [Risk-Related]	---
Risk appetite	GRC	The level of risk that the organization is willing to accept to achieve objectives. [Risk-Related]	---
	TIUK	---	Same as <i>Risk approach</i> . See also <i>Proportionality</i> (TIUK).
Risk approach	TIUK	The acceptable level of variation in performance relative to the achievement of objectives.	[Remote source: COSO] Often referred to as 'risk tolerance' or 'risk appetite'.
	GRC	---	See <i>Risk appetite</i> (GRC) and <i>Risk tolerance</i> (GRC).
	TIUK	---	See <i>Proportionality</i> (TIUK).
Risk assessment	TIUK	^A A systematic and continuing process for identifying and analysing inherent bribery risks to enable assessment of their likelihood and impact on the enterprise's ability to achieve its commitments and objectives.	Within the framework of the risk approach of the enterprise, the results of risks assessments are used to decide the controls to be implemented to mitigate the risks.
	U4	^B A systematic process of evaluating the potential risks or hazards that may be involved in an activity or undertaking.	A corruption risk assessment involves first describing how a given governance mechanisms operates, through a detailed mapping of all relevant sub-processes. Each element is then analysed to identify the opportunities for corruption. Identified risks are then evaluated for probability of occurrence and the expected impact, so that appropriate mitigation measures can be identified and implemented. Together, the steps constitute a risk management system.
	GAN	^C A process a company undertakes to identify and assess potential operating risks.	1. The risks should be regularly assessed and information should be subsequently disseminated and acted upon at all levels within the company. 2. Risk assessments should be an integral part of a company's compliance program.

Risk capacity		GRC	The maximum level of risk that the organization is able to address. [Risk-Related]	---
Risk culture		GRC	The values, beliefs and behaviors about the <i>governance, assurance</i> and <i>management of risk</i> . [Risk-Related]	It includes setting risk appetite and tolerances, views about <i>impact</i> of risk on conduct and decisions, and modeling of appropriate risk-taking behavior.
Risk financing		GRC	Provision of funds to reduce the financial impact of undesirable effects experienced by an organization. [Risk-Related]	---
Risk indicator		GRC	---	See <i>Indicator</i> .
Risk management		GRC	The act of managing processes and resources to address risk while pursuing reward. [Management-Related, Risk-Related]	---
Risk tolerance		GRC	The level of risk that the organization is unwilling to exceed to achieve objectives. [Risk-Related]	---
		TIUK	---	Same as <i>Risk approach</i> .
Rule of law		TIACPL TIACG	Legal and political systems, structures and practices that condition a government's actions to protect citizens' rights and liberties, maintain law and order, and encourage the effective functioning of the country. [Anti-corruption solutions, Private sector, Public sector]	[Remote sources: EIPA; UN]
Rules-centered conduct	code of	ECI	---	Frequently takes the form of a list of behavioral requirements, the violation of which could result in disciplinary action.

Sacrifice	ECIVL	To give up something for something else considered more important. [Values]	---
Sample	ECI	A small selection intended to be representative of the whole.	1. e.g. survey research is frequently conducted on a randomly-selected portion of population rather than a census of the entire group. 2. Sample selection can be stratified to enable result to be representative of identified subgroups as well as the population as a whole.
Secondment	TIUK	The temporary placement of a company employee in a public position or a public sector employee or elected official to the private sector.	Typically, placements vary in length from a few weeks to even a year or more.
Secrecy jurisdiction(s)	TIACG	^A Territory that encourages the relocation of otherwise foreign economic and financial transactions through strong privacy protection rules. [Forms of corruption, Private sector]	1. e.g. of territories: cities, states/provinces and countries. 2. These jurisdictions ensure that the identity of those relocating their money through them cannot be disclosed. This often undermines legislation and regulation of another jurisdiction. Many secrecy jurisdictions are also <i>tax havens</i>. 3. All jurisdictions should ensure high standards of <i>transparency</i>, <i>accountability</i> and <i>integrity</i>, and take part in multilateral information sharing and <i>mutual legal assistance</i> schemes. All jurisdictions should establish mandatory, public registers that disclose the <i>beneficial ownership</i> of trust funds and companies.
	U4	^B Places that intentionally create regulation for the primary benefit and use of those not resident in their geographical domain.	[Remote source: TJN] 1. That regulation is designed to undermine the legislation or regulation of another jurisdiction. 2. To facilitate its use secrecy jurisdictions also create a deliberate, legally backed veil of secrecy that ensures that those from outside the jurisdiction making use of its regulation cannot be identified to be doing so. 3. Secrecy jurisdictions are also referred to as 'tax havens'. 4. They encourage the relocation of economic transactions to that domain. 5. Low or minimal tax rates to non-residents might apply. 6. They may also host a range of financial service providers.
Security	ECI	Belief in the safety of one's person and position.	It is a driving factor in employee reporting.

Self-control	ECIVL	Control of personal emotions, desires, or actions by one's own will. [Values]	---
Self-discipline	ECIVL	Making yourself do things when you should, even if you do not want to do them. [Values]	---
Self-respect	ECIVL	Confident recognition of one's innate value and dignity. [Values]	---
	ECIVL	---	See <i>Respect</i> .
Sensitivity	ECIVL	Awareness of the needs and emotions of others. [Values]	---
Serenity	ECIVL	Calmness of mind and evenness of temper. [Values]	---
Seriousness	ECIVL	---	See <i>Sobriety</i> .
Service	ECIVL	Intentional efforts to understand the needs of others and to be of assistance. [Values]	---
Sextortion	U4	The abuse of power to obtain a sexual benefit or advantage.	Related to the concept of <i>extortion</i> .
Sharing	ECIVL	To allow others to participate in, use, enjoy or experience jointly or in turns. [Values]	---
Shell company	TIACG	^B A limited liability entity having no physical presence in their jurisdiction, no employees and no commercial activity. [Forms of corruption, Private sector]	1. Same as 'shell corporation'. 2. It is usually formed in a <i>tax haven</i> or <i>secrecy jurisdiction</i> and its main or sole purpose is to insulate the real <i>beneficial owner</i> from taxes, <i>disclosure</i> or both. 3. Shell companies are also referred to as international business companies, personal investment

			companies, front companies, or 'mailbox'/'letterbox' companies. 4. Governments should establish mandatory, public registers that disclose the <i>beneficial ownership</i> of trust funds and companies. Public registers of beneficial ownership would allow ill-gotten gains to be more easily traced and make it more difficult and less attractive for people to benefit from the proceeds of corruption and crime.
	U4	^B A non-trading company, which is used as a vehicle for various financial manoeuvres, illicit purposes, or which is kept dormant for future use in some other capacity.	Shell companies are usually incorporated in a jurisdiction in which they have no physical presence and are unaffiliated with a regulated group.
Sincerity	ECIVL	Genuineness, honesty and freedom from deception and/or intentional misrepresentation. [Values]	---
	ECIVL	---	See <i>Genuineness, Honesty and Trustfulness</i> .
Skill	ECIVL	---	See <i>Education and Excellence</i> .
Sobriety	ECIVL	Possessing the resolve to act and make decisions solely based on logic and merit, rather than succumbing to passion or attachment. [Values]	Same as 'calmness', 'coolness' or 'seriousness'.
Softener	U4	---	See <i>Grease money</i> .
Solicitation	TIACPL TIACG	The act of a person asking, ordering or enticing someone else to commit <i>bribery</i> or another crime. [Forms of corruption, Private sector, Public sector]	[Remote sources: OECD; UNODC; ICC; BIAC]
Solicitation of bribery	TIUK	The act of a person asking or enticing someone to commit bribery or a related breach of trust.	---
Spoliation	U4	The intentional destruction or alteration of a document required for evidence.	1. More broadly, the concept includes destruction or plunder of something valuable. 2. It occurs when high-ranking officials loot the wealth of their states. 3. The spoils are the benefits reaped, the booty, rewards, profits etc. from corrupt acts.

Sponsorship	TIUK	A transaction where a company makes a payment, in cash or in kind, to associate its name with a rights holder and receives in consideration for the sponsorship fee, rights and benefits.	1. e.g. [of the received rights and benefits]: the use of the rights holder's name, advertising credits in media, events and publications, use of facilities and opportunities to promote its name, products and services. 2. It is a business transaction and part of promotion and advertising. 3. See also <i>Community sponsorship</i>.
Sporadic corruption	U4	---	1. It is the opposite of <i>Systemic corruption</i>. 2. Because it occurs irregularly, it does not threaten the mechanisms of control nor the economy as such. 3. It is not crippling, but can seriously undermine morale and sap the economy of resources.
Stakeholder	GRC	A person, group, or organization that has direct or indirect stake in an organization because it can affect or be affected by the organization's actions, objectives, and policies.	---
Stakeholder engagement	TIUK	A process used by a company to exchange views, inform stakeholders of the company's activities on topics of material interest and to report back on outcomes of previous exchanges.	---
Stakeholders	TIUK	Stakeholders are those groups who affect and/or could be affected by an organisation's activities, products or services and associated performance.	1. The concept does not include all those who may have knowledge of or views about an organisation. 2. Organisations will have many stakeholders, each with distinct types and levels of involvement, and often with diverse and sometimes conflicting interests and concerns.
Stamina	ECIVL	The physical or mental strength to do something for a long time. [Values]	---
	ECIVL	---	See <i>Resilience</i> .
State capture	TIACPL TIACG	^A A situation where powerful individuals, institutions, companies or groups within or outside a country use corruption to influence or shape a nation's policies, legal	[Remote sources: WB; UNDP; GW]

		environment and economy to benefit their own private interests. [Forms of corruption, Public sector]	
	U4	^B A type of systemic political corruption in which private interests significantly influence a state's decision-making processes to their own advantage.	1. It was coined by the World Bank in the early 2000s. 2. e.g. businesses can improperly influence legislators to pass favourable laws.
Statutory Financial Reporting	TIUK	---	Governed by companies' acts and regulatory requirements. Its most evident form is annual financial reporting but this is increasingly moving into the territory of corporate social and sustainability reporting, notably that of risks, enlightened stakeholder interest, organisational transparency and country by country reporting.
Steadfastness	ECIVL	---	See <i>Constancy</i> .
Stewardship	ECIVL	The careful conducting, supervising, or managing of something. [Values]	---
Strategic management	GRC	---	See <i>Management</i> (GRC).
Subjective probability	GRC	---	See <i>Probability</i> .
Subsidiary	TIUK	^A A separate legal entity in which the company (the parent or holding company) has a controlling equity interest or exercises a de facto controlling interest.	e.g. [of means of control]: the right to nominate members of the board of directors and thereby control the board, founder/priority shares, preferred shares, a controlling foundation or other devices.
	GAN	^B A company whose voting stock is more than half-controlled by another company, known as the parent (or holding) company.	If a parent company owns a foreign subsidiary, the parent company must follow the laws in the subsidiary's country, as well as its own, and vice versa. Thus, a company can be held liable for corrupt practices conducted by a subsidiary even if the subsidiary is located in another country.
Supply side	U4	The person or entities who offer or provide the illicit benefit in corrupt transactions.	1. The officials with entrusted authority who receive illicit benefits constitute the demand side. The distinction is similar to that between active and passive bribery, which is used primarily for legislative purposes. Also similar is the fact that the term ' <i>demand side</i> ' does not imply that it is the official on the receiving end who proactively solicited the bribe. 2. The distinction between supply and demand can be useful in analysing the different sets of

			incentives that contribute to corruption.
	GAN	---	See <i>Active bribery</i> .
Support functions	TIUK	Staff functions which support the design and implementation of the anti-bribery programme.	They include: compliance, ethics, legal, finance, internal audit, security, corporate affairs, public or government affairs, communications and human resources.
Supportive	ECIVL	Furnishing support or assistance. [Values]	---
Survey	ECI	A set of questions used to examine a condition, situation or value.	---
Suspicious activity reports (SARs)	U4	Documents that financial institutions must file with the national crime authorities following a suspected incident of money laundering or fraud.	---
Sustainability	ECI	^A A state or condition that can be maintained over an indefinite period of time.	Commonly used with 'development' as in 'sustainable development'.
	ECIVL	^B Making decisions and acting with regard for the value and finite nature of resources, including the environment. [Values]	---
Sweetener	U4	---	See <i>Grease money</i> .
Systemic corruption	U4	A situation when corruption is an integral part of a state's economic, social and political system, and where most people have no alternatives to dealing with corrupt officials.	1. Also known as endemic corruption. 2. Sporadic corruption, in contrast, occurs irregularly and does not compromise the mechanisms of governance in the same crippling way.
Target	GRC	A measurable value that an entity strives to achieve. [Measurement-Related]	1. Targets are used to guide activity. 2. A target is a single value. 3. A range of acceptable values is expressed using a target and <i>tolerance</i> .
Tax avoidance	TIACG	Legal practice of seeking to minimise a tax bill by taking	1. It usually refers to the practice of seeking to avoid paying tax by adhering to the letter of the law

		advantage of a loophole or exception to the rules, or adopting an unintended interpretation of the tax code.	but opposed to the spirit of the law. 2. Proving intention is difficult; therefore the dividing line between avoidance and evasion is often unclear.
Tax evasion	TIACG	Illegal non-payment or under-payment of taxes, usually by deliberately making a false declaration or no declaration to tax authorities. [Forms of corruption, Private sector]	1. e.g. of false declaration: declaring less income, profits or gains than the amounts actually earned, or overstating deductions. 2. It entails criminal or civil legal penalties. 3. The dividing line between avoidance and evasion is often unclear. 4. Tax evasion is facilitated by complex and opaque corporate structures and hidden company ownership. Governments should establish mandatory, public registers that disclose the <i>beneficial ownership</i> of trust funds and companies to allow ill-gotten gains to be more easily traced. Enhanced corporate <i>transparency</i> provides information that can monitor behaviour.
Tax haven	TIACG	A jurisdiction that grants favourable tax treatment which can benefit non-residents. [Forms of corruption, Private sector, Public sector]	1. e.g. of jurisdictions: cities, states and countries. 2. Tax havens attract relocation of economic transactions to their territory by applying no or minimal tax rates. 3. They typically host a range of financial service providers. 4. Many tax havens are also <i>secrecy jurisdictions</i>. 5. All jurisdictions including tax havens should ensure high standards of <i>transparency</i>, <i>accountability</i> and <i>integrity</i>, and take part in multilateral <i>information sharing</i> and <i>mutual legal assistance schemes</i>.
Tax information exchange agreements (TIEAs)	U4	Bilateral agreements under which countries agree to co-operate in tax matters through the exchange of information.	---
Teamwork	ECIVL	Working together towards a common goal. [Values]	---
Third party	TIUK	^A A prospective or contracted business associate.	It includes agents, distributors, lobbyists, brokers, consultants and other intermediaries, joint venture and consortia partners, contractors, vendors and suppliers.
	GAN	^B An external individual or entity that acts on a company's behalf.	1. Third parties represent a high risk as companies have less control on third parties' business behavior. 2. Third parties should be assessed regularly and should be informed of a company's code of

			conduct and other relevant policies, and due diligence should be performed on all third parties.
Threat	GRC	An event that has, on balance, an undesirable effect on achieving objectives.	---
Timing	GRC	An estimate of when something may happen.	---
Tolerance	GRC	^A The acceptable level of departure from a <i>target</i> . [<i>Measurement-Related</i>]	1. Tolerance is usually expressed using the same unit of measure as the target— or some percentage of the target. 2. As a range, tolerance will have one or both: — Upper Limit specifies the top limit above the target. — Lower Limit specifies the bottom limit below the target. 3. Sometimes, there may only be a single limit. e.g., and holding all other things equal, most organizations would not want to put an upper limit on revenue. Most people would not want to put an upper limit on health. And so on.
	ECIVL	^B Recognizing and respecting the beliefs or practices of others. [<i>Values</i>]	---
	ECIVL	---	See <i>Respect</i> .
Tone from the top	TIUK	^A The way the senior leadership communicate and support by their actions, the enterprise's commitment to values and in particular the anti-bribery programme.	1. e.g. of senior leadership: the chair and CEO as well as board members and senior management. 2. e.g. of values: openness, honesty, integrity, and ethical behaviour.
	GAN	^B Clearly articulated policies as well as a visible and consistent commitment to compliance from top management, both publicly and inside the company/organization.	---
Trading in influence	TIUK	^A When an undue payment or benefit in kind is promised or given to a person who has real or apparent influence on the decision-making of a public official with the intent that the	1. The emphasis here is on 'undue' to distinguish it from legitimate influence seeking such as lobbying or advocacy.

		person persuades the decision maker to act in a desired manner.	2. Also called 'influence peddling'.
	U4	^B When a person who has real or apparent influence on the decision-making of a public official exchanges this influence for an undue advantage.	1. Also known as influence peddling. 2. The offence is similar to bribery with one important difference: trading in influence concerns the 'middleman', or the person that serves as the go-between the decision-maker and the party that seeks an improper advantage. The final decision-maker may not even be aware of the illicit exchange. 3. e.g. when a member of Parliament receives a payment from a company to attempt to convince fellow legislators to support amendments that would benefit that company. 4. It is difficult to prove because the legal definitions involve disputable criteria of 'intentionality' and 'undue'/improper influence. 5. It is also often difficult to distinguish it from permissible forms of lobbying.
	GAN	^C When an individual who has real or apparent influence on another exchanges this influence for an undue advantage.	There are demand and supply sides to this act.
Transfer	GRC	The use of external funds to finance risk.	---
Transfer mispricing	TIACG	^A The abusive manipulation of transfer pricing for the purpose of avoiding or reducing taxes across all entities. [Forms of corruption, Private sector]	1. It takes place when related firms agree to manipulate the price of their internal transactions in order to declare less profit in higher-tax jurisdictions and therefore reduce their total tax payments. 2. It deliberately generates profit and hides or accumulates money in the jurisdiction where the tax bill is low. 3. Companies should ensure high levels of corporate <i>transparency</i>, since this allows citizens to hold companies <i>accountable</i> for the impact they have on their communities. Multinationals operate through networks of related entities incorporated under diverse legislation that are interrelated through myriad legal and business connections. Without transparency, many transactions are almost impossible to trace.
	U4	^B The manipulation of import and export prices.	Related parties trade at prices meant to manipulate markets or to deceive tax authorities.
Transfer pricing	TIACG	Process through which parent companies and/or subsidiaries of the same parent, in different countries,	---

establish a price for goods or services between themselves.

[Forms of corruption, Private sector]

Transparency	TIACPL TIACG	^A Characteristic of governments, companies, organisations and individuals of being open in the clear disclosure of information, rules, plans, processes and actions. [Anti-corruption solutions]	[Remote sources: OECD; UN-H; OSJI] 1. As a principle, public officials, civil servants, the managers and directors of companies and organisations, and board trustees have a duty to act visibly, predictably and understandably to promote participation and <i>accountability</i> and allow third parties to easily perceive what actions are being performed. 2. [TIACG] The world's 124 top listed companies continue poor performance on organisational transparency and the average score in <i>country-by-country reporting</i> is very low (Transparency International's <i>Transparency in Corporate Reporting</i> , 2014). 3. [TIACG] There must be country-by-country financial reporting. 4. [TIACG] Financial institutions should make a commitment to report annually on the measures they are adopting to strengthen risk management, especially in relation to bribery and corruption at the board and senior management levels.
	TIUK	^B The company describes publicly its ownership, organisation, structure, its policies, its operating procedures, activities and results.	---
	U4	^C The quality of being open, communicative and accountable.	1. It implies that governments and other agencies have a duty to act visibly and understandably. 2. It can lead to improved resource allocation, enhanced efficiency, and better prospects for economic growth.
	ECI	^D Sharing information and acting in an open manner.	---
	ECI	^E A principle that allows those affected by administrative decisions, business transactions or charitable work to know not only the basic facts and figures but also the mechanisms and processes.	It is the duty of civil servants, managers and trustees to act visibly, predictably and understandably.
	ECIVL	^F Being forthright and open in one's dealings and in communicating matters of importance. [Values]	---

	TIUK	---	See <i>Operational transparency</i> and <i>Organizational transparency</i> .
Tranquility	ECIVL	A state of calm and peacefulness. [Values]	---
Trust	ECI	---	See <i>Reputational risk</i> .
	ECIVL	---	See <i>Credibility</i> .
Trustworthiness	ECIVL	The trait of deserving confidence. [Values]	---
Trustfulness	ECIVL	^A Honesty in words and actions. [Values]	---
	ECIVL	^B Being forthcoming and avoiding deception. [Values]	---
	ECIVL	---	See <i>Honesty</i> and <i>Sincerity</i> .
Uncertainty	GRC	The state of being unable to completely predict, determine or define something. [General, Performance-Related, Risk-Related]	---
Underground banking	U4	Informal banking arrangements that run alongside the formal banking system.	1. The arrangements are independent of formal systems and involve the global transfer of currency, e.g. remittances from overseas workers. 2. Underground banking systems are, however, also known to be conduits for money laundering. Therefore, a balance needs to be found between regulating the underground banking system to stop illicit financial flows on the one hand, and to allow its continued use for legitimate money transfers on the other hand.
Understanding	ECIVL	^A Knowing how something works. [Values]	---
	ECIVL	^B A positive, truthful relationship between people.	---

			[<i>Values</i>]	
Undue advantage		TIUK	^A An improper or unfair benefit whether promised, given or received.	---
		GAN	^B A benefit of some kind that a company or individual is not legally entitled to and that it has obtained through illegal means.	---
Values		ECI	^A The core beliefs we hold regarding what is right and fair in terms of our actions and our interactions with others.	---
		ECI	^B What an individual believes to be of worth and importance to their life (valuable).	[From “What is the Difference Between Ethics, Morals and Values?”, by Frank Navran.]
		ECIVL	^C Core beliefs that guide and motivate attitudes and actions. [<i>Values</i>]	---
		GRC	^D Statement of what the organization stands for and the guide of the conduct of both individuals and the organization as a whole.	---
		TIACPL, TIACG, ECI	---	See <i>Ethics</i> .
		ECI, ECIVL	---	See <i>Morals</i> .
Values-centered ethics	code of	ECI	A set of principles for an organization and its employees grounded in ideals which guide workplace decision-making and conduct.	e.g. of ideals: integrity, trust-worthiness and responsibility.
Variety		ECIVL	---	See <i>Diversity</i> .
Velocity		GRC	A <i>measure</i> of how quickly an <i>entity</i> is impacted once an <i>event</i> occurs.	1. Quantitatively, velocity is expressed using a unit of time (days, hours, minutes, seconds or some sub-second measure). 2. Qualitatively, velocity is expressed using an <i>ordinal scale</i> such as fast, medium, slow.

[Measurement-Related]			
Virtue	ECIVL	Doing something right because it is the good thing to do. [Values]	---
Vision	GRC	Statement of what the organization will be. [Management-Related]	---
Whistleblower	U4	^A A person who informs the public or the authorities about corrupt transactions and/or other unlawful or immoral behaviour he or she has witnessed or uncovered.	1. Whistleblowers often require protection from those they expose. 2. Whistleblower protection refers to the measures taken to shield the informer from retaliation.
	GAN	^B An employee, former employee, or organization member who reports workplace misconduct.	1. Employees should be able to report violations without fear of retaliation through a confidential whistleblowing mechanism. 2. A company's compliance program and internal controls should be updated after an internal investigation takes place. 3. Different countries establish different degrees and forms of protection for whistleblowers in the private and public sectors.
	ECI	^C Any employee who reports misconduct when observed in the workplace.	1. Although some believe whistleblowers are distinct from internal reporters, ECI research indicates that nearly all employees who report to someone outside their organization report internally as well. Furthermore, internal reporting always precedes reporting externally. 2. External reporting is usually a function of the organization's (perceived) lack of adequate response to the report.
Whistleblowing	TIACPL TIUK	^A The sounding of an alarm by an employee, director, or external person, in an attempt to reveal neglect or abuses within the activities of an organisation, government body or company, or one of its business partners or third parties, that threaten public interest or the entity's integrity and reputation.	[Remote sources: UN-H; UNDP; UNODC; GAP; NWC; ODAC] [TIACPL] The term in English is largely positive although many languages lack a similar concept with the same connotation.
	TIACG	^B Making a <i>disclosure</i> in the public interest by an employee, director or external person, in an attempt to reveal neglect	1. The term in English is largely positive although many languages lack a similar concept with the same connotation.

		or abuses within the activities of an organisation, government body or company, or one of its business partners, that threaten public interest, its integrity and reputation. [<i>Anti-corruption solutions</i>]	2. Companies and organisations should empower whistleblowers who experience or witness <i>bribery</i> and <i>corruption</i> through effective whistleblower policies and procedures.
Will	ECIVL	---	See <i>Determination</i> .
Wisdom	ECIVL	The ability to make good judgments based on what you have learned from your experience. [<i>Values</i>]	---
Work	ECIVL	Perform as intended or desired. [<i>Values</i>]	---
Work ethic	ECIVL	Dedication and commitment to fulfilling one's responsibilities and successfully completing assignments. [<i>Values</i>]	---
Workforce	GRC	Operators of the organization at all levels. [<i>General</i>]	---
Wrongdoing	U4	---	See <i>Protected disclosure</i> .
	ECIVL	---	See <i>Forgiveness and Repentance</i> .



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