

# Anti-Corruption Compliance Guideline Reference

A summary of leading international standards and guidelines for developing  
or benchmarking an anti-corruption program

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*Updated to include ISO 37001 Anti-Bribery Management Systems Standard*

## Anti-Corruption Compliance Guideline Reference

The Anti-Corruption Guideline References (Guideline Reference) summarizes leading international standards and guidelines for developing or benchmarking an effective anti-corruption program. It is organized around the seven business process categories that CREATE Compliance uses to assess anti-corruption programs through its service, CREATE Leading Practices for Anti-Corruption.

Use these guidelines in any of the following ways:

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

Resource Name	Issued or adopted	Abbreviated name listed in guidelines	URL
<i>ISO 37001:2016 Anti-bribery Management Systems - Requirements with Guidance for Use</i>	2016	ISO 37001	<a href="https://www.iso.org/iso-37001-anti-bribery-management.html">https://www.iso.org/iso-37001-anti-bribery-management.html</a>
<i>A Resource Guide to the U.S. Foreign Corrupt Practices Act</i>	2012	FCPA Resource Guide	<a href="http://www.sec.gov/spotlight/fcpa/fcpa-resource-guide.pdf">http://www.sec.gov/spotlight/fcpa/fcpa-resource-guide.pdf</a>
Transparency International <i>Business Principles for Countering Bribery</i>	2009	TI BPCB	<a href="http://www.transparency.org/whatwedo/pub/business_principles_for_countering_bribery">http://www.transparency.org/whatwedo/pub/business_principles_for_countering_bribery</a>
World Economic Forum <i>Partnering Against Corruption – Principles for Countering Bribery</i>	2005	PACI Principles	<a href="http://www.weforum.org/pdf/paci/PACI_Principles.pdf">http://www.weforum.org/pdf/paci/PACI_Principles.pdf</a>
Organisation for Co-operation & Development <i>Good Practice Guidance on Internal Controls, Ethics, and Compliance</i>	2010	OECD Good Practice Guidance	<a href="http://www.oecd.org/investment/anti-bribery/anti-bribery-convention/44884389.pdf">http://www.oecd.org/investment/anti-bribery/anti-bribery-convention/44884389.pdf</a>
<i>UK Bribery Act 2010 – Guidance</i>	2010	UK Bribery Act Guidance	<a href="http://www.justice.gov.uk/downloads/legislation/bribery-act-2010-guidance.pdf">http://www.justice.gov.uk/downloads/legislation/bribery-act-2010-guidance.pdf</a>
2012 U.S. Sentencing Commission <i>Guidelines Manual, Chapter Eight – Sentencing of Organizations</i>	2012	USSG	<a href="http://www.ussc.gov/Guidelines/2012_Guidelines/Manual_PDF/Chapter_8.pdf">http://www.ussc.gov/Guidelines/2012_Guidelines/Manual_PDF/Chapter_8.pdf</a>
<i>Summary of World Bank Group Integrity Compliance Guidelines</i>	2011	World Bank Guidelines	<a href="http://siteresources.worldbank.org/INTDOI/Resourses/IntegrityComplianceGuidelines_2_1_11web.pdf">http://siteresources.worldbank.org/INTDOI/Resourses/IntegrityComplianceGuidelines_2_1_11web.pdf</a>
<i>Asia-Pacific Economic Cooperation General Elements of Effective Voluntary Corporate Compliance Programs</i>	2014	APEC Elements	<a href="http://mddb.apec.org/Documents/2014/SOM/CSOM/14_csom_041.pdf">http://mddb.apec.org/Documents/2014/SOM/CSOM/14_csom_041.pdf</a>

# ANTI-CORRUPTION COMPLIANCE GUIDELINE REFERENCE

CREATe Leading Practices' Process Categories	Components	Summary	References
<p>This column lists the 7 CREATe Leading Practices' process categories for preventing corruption.</p>	<p>This column lists the components of an effective anti-corruption compliance program taken from leading international standards and guidance.</p>	<p>This column summarizes the leading international standards and guidance referenced in this document. (Actual language varies across references.)</p>	<p>This column lists the specific section or policy number in the guidelines where the requirements can be found.</p>
<p><b>Policies, Procedures &amp; Records</b></p>	<p>Form of Code, Policies &amp; Procedures</p>	<p>Code of conduct or ethics statement should convey a commitment to compliance with ethical business practices in general and anti-corruption laws in particular. Code of conduct or ethics statement should be implemented throughout the organization by comprehensive policies and procedures that put the principles into action.</p>	<p>ISO 37001 4.4, 5.2 FCPA Resource Guide ch. 5 (p. 57-58) TI BPCB 2 &amp; 3 PACI Principles 2 &amp; 3 OECD Good Practice Guidance A)1 UK Bribery Act Guidance Principle 1 (1.6 &amp; 1.7) USSG Section 8B2.1(a)(2) &amp; 8B2.1(b)(1) World Bank Guidelines 1 &amp; 4 APEC Elements (p. 2-3)</p>
	<p>Scope of Program</p>	<p>Expectation of ethical conduct should apply both internally across all parts of the organization, and externally to agents, suppliers, contractors, and business partners. Anti-corruption compliance program should address internal and external risks.</p>	<p>ISO 37001 4.3, 5.2, 8.5, 8.6 FCPA Resource Guide ch. 5 (p. 58-59) TI BPCB 5.2 PACI Principles 5.2 OECD Good Practice Guidance 6 UK Bribery Act Guidance Principle 1 World Bank Guidelines 4 &amp; 5 APEC Elements (p. 2-3)</p>
	<p>Communication &amp; Publication of Compliance Policies</p>	<p>Compliance policies should be effectively publicized and distributed throughout the organization and easily accessible to all levels of personnel, and to agents, suppliers, contractors, and business partners as appropriate.</p>	<p>ISO 37001 7.4; see also 5.2 FCPA Resource Guide ch. 5 (p. 57) TI BPCB 5.6 PACI Principles 5.6.1 OECD Good Practice Guidance A)2 UK Bribery Act Guidance Principles 1, 2 (2.3) &amp; 5 World Bank Guidelines 7 APEC Elements (p. 2-3)</p>
	<p>Bribery</p>	<p>Policy should prohibit the offer, promise, demand, provision or receipt of anything of value in exchange for an undue benefit or advantage. Policy should prohibit all forms of bribery, whether direct or indirect.</p>	<p>ISO 37001 3.1, 5.2 FCPA Resource Guide ch. 5 (p. 57) TI BPCB 2 &amp; 4.1 PACI Principles 2 &amp; 4.1 OECD Good Practice Guidance A)2 UK Bribery Act Guidance Principles 1 (1.6) &amp; 2 (2.3) World Bank Guidelines 1 &amp; 4 APEC Elements (p. 3)</p>

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CREATe Leading Practices' Process Categories	Components	Summary	References
<b>Policies, Procedures &amp; Records</b> (continued)	Gifts, Hospitality & Expenses	Policy should prohibit the offer, provision or receipt of anything of value in exchange for an undue advantage. Gifts, hospitality, and expenses must not improperly affect or influence the outcome of a transaction, or give the appearance of affecting a transaction. Policy may recognize limited circumstances in which the giving or accepting of “reasonable and bona fide” gifts, hospitality, and expenses may be permitted.	ISO 37001 8.7; see also 3.1 FCPA Resource Guide ch. 5 (p. 58) TI BPCB 4.5 PACI Principles 4.5 OECD Good Practice Guidance 5 UK Bribery Act Guidance Principle 1 (1.7) World Bank Guidelines 4.3 APEC Elements (p. 3)
	Political Contributions	Policy should prohibit direct or indirect contributions to political parties, candidates, and other politically engaged persons in exchange for an undue advantage.	ISO 37001 8.7 FCPA Resource Guide ch. 5 (p. 58) TI BPCB 4.2 PACI Principles 4.5 OECD Good Practice Guidance 5 UK Bribery Act Guidance Principle 1 (1.7) World Bank Guidelines 4.4 APEC Elements (p. 3)
	Charitable Contributions	Policy should prohibit the misuse of charitable donations and sponsorships in exchange for an undue benefit or advantage.	ISO 37001 8.7 FCPA Resource Guide ch. 5 (p. 58) TI BPCB 4.3 PACI Principles 4.3 OECD Good Practice Guidance 5 UK Bribery Act Guidance Principle 1 (1.7) World Bank Guidelines 4.5 APEC Elements (p. 3)
	Facilitation Payments	Facilitation payments (payments made to expedite a legally required process or performance) are bribes prohibited by most countries and should be identified, eliminated, and prohibited. [U.S. – If a facilitation payment is unavoidable and legal under local law, require documentation of the payment while maintaining the goal of eliminating all facilitation payments.]	ISO 37001 A.2.2 (guidance only) FCPA Resource Guide ch. 2 (p. 25-26) TI BPCB 4.4 PACI Principles 4.4 OECD Good Practice Guidance 5 UK Bribery Act Guidance Principle 1 (1.7) World Bank Guidelines 4.6 APEC Elements (p. 3)

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CREATe Leading Practices' Process Categories	Components	Summary	References
<b>Policies, Procedures &amp; Records</b> (continued)	Due Diligence of Employees	Policy should require risk-based due diligence of employees before hire and before transfer or promotion to mitigate the risk of bribery.	ISO 37001 7.2.2.2 FCPA Resource Guide ch. 5 (p. 58) TI BPCB 5.3.1 (Human Resources) PACI Principles 5.3.1 (Human Resources) UK Bribery Act Guidance Principle 4 (4.6) USSG Section 8B2.1(a)(1) World Bank Guidelines 4.1 APEC Elements (p. 4-5)
	Accurate Business Records	Organization should implement, review, and maintain policies, procedures, and controls to maintain accurate and complete records of all business information and transactions.	ISO 37001 8.3 FCPA Resource Guide ch. 5 (p. 58) TI BPCB 5.7.2 PACI Principles 5.7.1 OECD Good Practice Guidance 7 UK Bribery Act Guidance Principle 1 (1.7) World Bank Guidelines 4.7 APEC Elements (p. 5)
	Anti-Retaliation	Policy should protect whistleblowers from retaliation for reporting suspected violations of anti-corruption policies, and allow anonymous reporting where legal.	ISO 37001 8.9; see also 5.2 FCPA Resource Guide ch. 5 (p. 61), ch. 8 TI BPCB 5.5.1 PACI Principles 5.5.2 UK Bribery Act Guidance Principle 5 (5.3) USSG Section 8B2.1(b)(5)(C) World Bank Guidelines 9.3 APEC Elements (p. 3, 5-6)
<b>Anti-Corruption Compliance Team</b>	Compliance Structure, Leadership & Resources	Organization should ensure Board of Directors (or equivalent body) and senior-level commitment to the anti-corruption program. Specific senior management should be responsible for implementation of the program and have direct reporting lines to the Board or equivalent body. The anti-corruption compliance team should be provided with adequate competence, resources, authority, and independence.	ISO 37001 5.1, 5.3, 7.1; see also 9.3 FCPA Resource Guide ch. 5 (p. 57, 61) TI BPCB 5.1 PACI Principles 5.1 OECD Good Practice Guidance A) 1 & 4 UK Bribery Act Guidance Principles 1 (1.7) & 2 (2.4) USSG Section 8B2.1(b)(2)(A) & 8B2.1(b)(2)(B) & 8B2.1(b)(2)(C) World Bank Guidelines 2 APEC Elements (p. 2-3)

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CREATe Leading Practices' Process Categories	Components	Summary	References
Scope & Quality of Risk Assessment	Risk Assessment	Anti-corruption compliance program should be based on comprehensive assessment of risk of bribery and corruption. Risk assessment should be updated regularly, across all aspects of organization's business and operations, taking into account such things as the markets and countries in which it conducts business, the size of the company, the nature and extent of its reliance on external business partners, and other relevant circumstances.	ISO 37001 4.5; see also 4.1, 4.2, 6.1 FCPA Resource Guide ch. 5 (p. 58-59) TI BPCB 3.2 PACI Principles 3.2 OECD Good Practice Guidance A) UK Bribery Act Guidance Principles 1 & 2 World Bank Guidelines 3 APEC Elements (p. 2)
	Risk-Based Due Diligence of Business Partners	Comprehensive risk-based due diligence should be conducted and documented prior to entering into business transaction or relationship with joint venture partners, agents, business partners, contractors, and suppliers. Due diligence should be updated regularly for business partners with ongoing relationships.	ISO 37001 8.2 FCPA Resource Guide ch. 2; ch. 5 (p. 60, 62) TI BPCB 5.2.2.1, 5.2.3.2 & 5.2.4.2 PACI Principles 5.2.2, 5.2.3.1, 5.2.3.2 & 5.2.4.2 OECD Good Practice Guidance 6 i) UK Bribery Act Guidance Principles 1 (1.7), 3 (3.3) & 4 USSG Section 8B2.1(a)(1) World Bank Guidelines 5.1 APEC Elements (p. 4-5)
Management of Third Parties	Business Partner Adherence to Anti-Corruption Principles	Based on risk, organization should require external agents, business partners, contractors, and suppliers it controls (or otherwise as appropriate) to implement its own or comparable anti-corruption policies and procedures, and encourage all others to do the same.  Recent U.S. Department of Justice FCPA settlements also suggest that organizations should require such external partners to self-certify compliance at the outset of the relationship and periodically thereafter.	ISO 37001 8.5, 8.6 FCPA Resource Guide ch. 5 (p. 60-61) TI BPCB 5.2 PACI Principles 5.2 OECD Good Practice Guidance 5 & 6 UK Bribery Act Guidance Principle 1 (1.3) World Bank Guidance 5.3 APEC Elements (p. 3, 5)
	Monitoring of Business Partners	Organizations should monitor business partner compliance based on risk.	ISO 37001 9.1; see also 8.5 FCPA Resource Guide ch. 5 (p. 60) TI BPCB 5.2 PACI Principles 5.2 OECD Good Practice Guidance 5 & 6 UK Bribery Act Guidance Principle 1 (1.3) World Bank Guidelines 5.6 APEC Elements (p. 5)
	Anti-Corruption Provisions in Business Partner Contracts	Contracts with business partners should include contractual agreement to comply with organization's anti-corruption policies, procedures, and relevant anti-corruption law, and include a right of termination in cases of breach.	ISO 37001 8.6 FCPA Resource Guide ch. 5 (p. 61) PACI Principles 5.2 OECD Good Practice Guidance 6 UK Bribery Act Guidance Principle 1 (1.7) World Bank Guidelines 6.2 APEC Elements (p. 5)

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CREATe Leading Practices' Process Categories	Components	Summary	References
<b>Training &amp; Capacity Building</b>	<b>Internal &amp; Third Party Training</b>	<p>Organization should conduct periodic trainings to ensure effective communication of its anti-corruption policies and procedures. Trainings should provide a comprehensive overview of organization's compliance program and practical compliance guidance. Training should be periodically assessed for effectiveness.</p> <p>Recent U.S. Department of Justice FCPA settlements and World Bank Guidelines also require trainees to certify they have taken training on an annual basis.</p>	<p>ISO 37001 7.3  FCPA Resource Guide ch. 5 (p. 59)  TI BPCB 5.4.1  PACI Principles 5.4.1  OECD Good Practice Guidance 8 &amp; 11  UK Bribery Act Guidance Principles 1 (1.7) &amp; 5 (5.6)  USSG Section 8B2.1(b)(4)(A)  World Bank Guidelines 7 &amp; 9.4  APEC Elements (p. 4)</p>
	<b>Resources &amp; Training for Other External Partners</b>	<p>Organization should serve as a resource to business partners on anti-corruption principles and practices. Organization should provide or require education and training, where appropriate and based on risk, for business partners, contractors, and suppliers.</p> <p>Recent U.S. Department of Justice FCPA settlements also require trainees to certify they have taken training on an annual basis.</p>	<p>ISO 37001 7.3  FCPA Resource Guide ch. 2 (p. 31, 33); ch. 5 (p. 59)  TI BPCB 5.4.2  PACI Principles 5.4.2  OECD Good Practice Guidance 6 ii) &amp; 11 i)  UK Bribery Act Guidance Principles 1 (1.7) &amp; 5 (5.7)  USSG Section 8B2.1(b)(4)(B)  World Bank Guidelines 7  APEC Elements (p. 4)</p>
	<b>Communication</b>	<p>Organization should effectively communicate about its anti-corruption compliance program both internally and externally. Organization may want to consider publicly disclosing information about its anti-corruption compliance program.</p>	<p>ISO 37001 7.4  FCPA Resource Guide ch. 2 (p. 31, 33); ch. 5 (p. 60-61)  TI BPCB 5.6  WEF PACI 5.6  OECD Good Practice Guidance A) 2 &amp; 8  UK Bribery Act Guidance Principles 1 (1.7), 2 (2.3) &amp; 4  World Bank Guidelines 5.2 &amp; 7  APEC Elements (p. 4)</p>
	<b>Reporting System and Anti-Retaliation</b>	<p>An internal reporting system should be available to directors, officers, employees, agents, and business partners to seek guidance and report suspected breaches of anti-corruption policies, ethical standards, and law. The reporting channels should be accessible and confidential (to the extent possible), to enable employees and others to report violations without risk of retaliation.</p>	<p>ISO 37001 8.9  FCPA Resource Guide ch. 5 (p. 61)  TI BPCB 5.5 &amp; 5.8.1  PACI Principles 5.5  OECD Good Practice Guidance 11 ii)  UK Bribery Act Guidance Principles 1 (1.7) &amp; 5 (5.3)  USSG Section 8B2.1(b)(5)(C)  World Bank Guidelines 9  APEC Elements (p. 5-6)</p>

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CREATe Leading Practices' Process Categories	Components	Summary	References
<b>Monitoring &amp; Measurement</b>	Internal Financial & Accounting Controls	Organization should implement, review, and maintain a comprehensive and effective system of internal financial and accounting controls to ensure accurate and complete record keeping. Organization should conduct regular monitoring and audits sufficient to meet the requirements of applicable accounting and financial reporting requirements and sufficient to deter or detect and counter bribery and other financial improprieties.	<p>ISO 37001 8.3, 9.1, 9.2  FCPA Resource Guide ch. 2 (p. 16, 18, 31, 33); ch. 3 (p. 38-41)  TI BPCB 5.7  PACI Principles 5.7  OECD Good Practice Guidance 7 &amp; 12  UK Bribery Act Guidance Principles 1 (1.7) &amp; 6 (6.2)  USSG Section 8B2.1(b)(5)(A)  World Bank Guidelines 6.1  APEC Elements (p. 5)</p>
	Program Monitoring	Top-level management should monitor and measure its anti-corruption compliance program and implement improvements as necessary to ensure its continued effectiveness. Results should be reported to the Board of Directors or equivalent body and evaluated periodically.	<p>ISO 37001 9.3; see also 5.1  FCPA Resource Guide ch. 2 (p. 19); ch. 3 (p. 40)  TI BPCB 5.8  PACI Principles 5.8  OECD Good Practice Guidance A) 3 &amp; 12  UK Bribery Act Guidance Principle 1 (1.7) &amp; Principle 6 (6.3)  USSG Section 8B2.1(b)(5)(B) &amp; 8B2.1(b)(7) &amp; 8B2.1(c)  World Bank Guidelines 2.1, 3 &amp; 5.6  APEC Elements (p. 6-7)</p>
	Performance Reviews & Incentives	Performance evaluations should include anti-corruption compliance assessments. Organization should incentivize compliance.	<p>FCPA Resource Guide ch. 5 (p. 59-60)  TI BPCB 5.3  PACI Principles 5.3.1  OECD Good Practice Guidance 9  USSG Section 8B2.1(b)(6)  World Bank Guidelines 8  APEC Elements (p. 6)</p>
	External Verification	Organization should consider independent external review and/ or verification of its anti-corruption compliance program.	<p>FCPA Resource Guide ch. 5 (p. 63)  TI BPCB 5.9  UK Bribery Act Guidance Principle 6 (6.4)</p>

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CREATe Leading Practices' Process Categories	Components	Summary	References
<p><b>Corrective Actions &amp; Improvements</b></p>	<p>Corrective Actions</p>	<p>Organization should apply appropriate sanctions, disciplinary procedures or remediation efforts to program violations. Organization should conduct thorough investigations of suspected violations. Corrective action may include, depending on the circumstances: remedying harm caused; employee disciplinary action, including termination; withdrawal from projects; self-reporting to authorities; and cooperation with investigations. After misconduct is identified and addressed, company should conduct an internal root cause assessment of internal controls, ethics and compliance program, and modifications should be implemented as necessary.</p> <p>Recent U.S. Department of Justice FCPA settlements have also included robust investigation requirements and forward-looking compliance enhancement action plans.</p>	<p>ISO 37001 8.10, 10  FCPA Resource Guide ch. 5 (p. 59-60)  TI BPCB 5.3.4  PACI Principles 5.1.1.2, 5.2.3.2.4, &amp; 5.3.3  OECD Good Practice Guidance 10  UK Bribery Act Guidance Principles 1 (1.7), 5 (5.4) &amp; 6.2  USSG Section 8B2.1(a), 8B2.1(b)(6) &amp; 8B2.1(b)(7) and commentary  World Bank Guidelines 8.2 &amp; 10.1  APEC Elements (p. 6)</p>
	<p>Continual Improvement</p>	<p>Organization should demonstrate commitment to continual improvement by having periodic systems reviews, improvement plans, and annual monitoring.</p>	<p>ISO 37001 4.5.4, 9.3, 9.4, 10  FCPA Resource Guide ch. 5 (p. 61-62)  TI BPCB 3.5 &amp; 5.8.1  PACI Principles Forward, 3.5, 5.7.3 &amp; 5.8.1  UK Bribery Act Guidance Principle 6.1  World Bank Guidelines 3  APEC Elements (p. 6-7)</p>
	<p>Collective Action</p>	<p>Organization should, where appropriate, attempt to engage with business organizations, industry groups, professional associations, and civil society organizations to articulate its own policies and encourage and assist other entities to develop programs and compliance standards aimed at preventing misconduct.</p>	<p>See ISO 37001 A.22 (guidance only)  OECD Good Practice Guidance B  UK Bribery Act Guidance Principle 2.4  World Bank Guidelines 11</p>

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